Role conflict, role ambiguity and job satisfaction: Perceptions of the Brazilian controllers

Marilu Nuñez Palomino
Universidade de São Paulo – São Paulo/SP, Brasil

Fábio Frezatti
Universidade de São Paulo – São Paulo/SP, Brasil

RESUMO

Conflito, ambiguidade de função e satisfação no trabalho: Percepções dos *controllers* brasileiros

Desde os primórdios até a atualidade, a literatura contábil vem registrando diversas situações que propiciam tensões nos *controllers*, do tipo conflito e ambiguidade de função. O referencial teórico foi composto pelo trabalho seminal sobre a Teoria de Função de Katz e Kahn (1970) e pelas evidências empíricas sobre a evolução das funções do *controller*. Neste estudo foi utilizada a técnica de equações estruturais, a qual permitiu não rejeitar as duas hipóteses de pesquisa, evidenciando que o conflito e a ambiguidade de função incidem, negativamente, sobre a satisfação no trabalho dos *controllers* brasileiros. A amostra foi composta por 114 *controllers*. Para a coleta de dados foi utilizado um questionário eletrônico, que possibilitou capturar informações dos respondentes, assim como suas percepções quanto aos níveis de conflito, ambiguidade de função e satisfação no trabalho. Para isso, foram utilizados os instrumentos desenvolvidos por Rizzo, House e Lirtzman (1970), e o *Job Satisfaction Index* apresentado no trabalho de Tarrant e Sabo (2010). Os resultados indicaram que os *controllers* brasileiros percebem conflito e ambiguidade de função quando desempenham suas funções. A satisfação no trabalho dos *controllers* é afetada com maior intensidade pela ambiguidade de função do que pelo conflito, mas apesar de perceber essas duas tensões, os executivos encontram-se moderadamente satisfeitos com suas atuais condições de trabalho.

Palavras-chave: *controllers*, conflito de função, ambiguidade de função, satisfação no trabalho, funções do *controller*, Brasil.

Marilu Nuñez Palomino, Mestre em Contabilidade pela Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo (CEP 05508-010 – São Paulo/SP, Brasil).
E-mail: marilununezp@usp.br

Fábio Frezatti, Professor Titular do Departamento de Contabilidade e Atuária da Faculdade de Economia, Administração e Contabilidade da Universidade de São Paulo (CEP 05508-010 – São Paulo/SP, Brasil).
E-mail: frezatti@usp.br
Address:
Universidade de São Paulo
FEA – Departamento de Contabilidade e Atuária
Avenida Professor Luciano Gualberto, 908
FEA 3 – Sala 266
05508-010 – São Paulo, SP – Brasil

1. INTRODUCTION

Since early times, accounting literature has provided evidence of situations within the organizational context that affect controllers' perceptions while they carry out their duties. Some situations occur when the requirements and duties of a hierarchical position in an organization lack formalization and definition of scope or when someone in a position of responsibility is required to perform two or more roles at the same time, in such a way that performing one of them would make it more difficult or even impossible to fulfill the other requirement. These two situations create tension among executives, which consequently affects their job satisfaction.

Based on this reality, this paper turns its attention to discovering what are the perceptions of the executives carrying out the role of controller at the biggest organizations in Brazil. This position was chosen due to its relevance within the organizational context, since accounting literature mentions controllers as important executives in companies seeking to achieve organizational success (Sathe, 1983). A controller is a fundamental piece within successful organizations (Welsch, 1954). At the same time that accounting literature stresses the importance of controllers to organizations, other studies indicate organizational situations that may be causing tensions in this executive when he carry out their duties.

Some of these situations are highlighted by researchers from the area of accounting, such as Nakagawa (1994), who mentions that due to controlling being a relatively new activity in Brazil, it is natural that many doubts and uncertainties still exist with regards of the role of controller in the organization. Teixeira (2003) adds support to this claim, arguing that there is no consensus among accounting authors with regards to what controllers' duties are.

According to Oliveira (1998), a controller's duties and activities can vary from company to company, depending on the particular size and organizational structure of each one. Given this situation, it may occur that experienced controller, who assume this position but in another company could perceive tensions while carrying out their responsibilities, primarily due to a lack of consensus regarding the duties inherent to the position.

Borinelli (2006) argues that, in short, theory on controlling is not consolidated, since it is still in development. Thus, the duties, activities, and responsibilities of the area, with regards to the activities of the controller in Brazil, lack consensus, which is a claim that is also shared with the researchers as Frezatti, Rocha, Nascimento, and Junqueira (2009).

It should be noted that, for this study, the literature mentioned (Borinelli, 2006; Frezatti *et al.*, 2009; Nakagawa, 1994; Oliveira, 1998; Teixeira, 2003), aims to provide evidence of some situations that may be affecting perceptions in the current Brazilian controllers that causing tension in them, of type, role conflict and ambiguity, which, as a consequence, negatively affect their job satisfaction.

In this study, role conflict is understood as the simultaneous occurrence of two (or more) role outputs or requirements, in such a way that the performance of one of them makes the performance of the other more difficult (Katz & Kahn, 1970, p. 213). Role ambiguity would be the result of a lack of information with regards to work evaluation, about opportunities to progress, breadth of responsibility, and superiors' expectations regarding the role of an individual in a hierarchical position (Katz & Kahn, 1970). One of the negative consequences of the presence of role conflict and ambiguity is a drop in job satisfaction (Katz & Kahn, 1970), which for the purposes of this study is understood as an individual's perception with regards to his/her current situation as the person responsible for a position. It is the perception that derives from his/her understanding with regards to the content of requirements demanded in order to carry out the work processes for which he/she is responsible (Montgomery, 2011).

It should be mentioned that tensions created by role conflict and ambiguity have already been shown in research in other areas, such as in Gregson and Wendell (1994), Fisher (2001), Montgomery (2011), and Tarrant and Sabo (2010), but which for analyzing data used techniques such as: linear structural relationships (LISREL); means analysis; analysis of Pearson correlation coefficient; MANOVA; and *t* test. From here emerges the first contribution of this study, which used the structural equations in least squares modeling technique (PLS-PM) for data analysis.

A second contribution of the study relates to the relevance of the issue, with no studies regarding role conflict, role ambiguity and job satisfaction in the area of controlling having been found during the bibliographical review. In the US context, however, Maas and Matejka (2009) provided evidence that emphasis on the functional responsibility of controllers of business units was positively associated with role conflict and ambiguity, which precede erroneous information about the business unit level.

It is the findings regarding the presence of role conflict and ambiguity in professionals of other areas, and empirical evidence from the area of controlling, which allowed some situations to be put forward that may be creating these two types of tensions in the Brazilian controllers.

Considering this environment, the problem of this study resides in the following facts: (i) a lack of consensus and clarity regarding the duties, responsibilities and requirements related to the position of controller in Brazil; (ii) the demand of more than one requirement on controllers at any one time, making it difficult to fulfill one of them; (iii) the importance of the presence of role conflict and ambiguity in controllers who act in organizational environments that do not differ much from the current business environment in Brazil and that could have a negative impact on company results; (iv)