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

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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.

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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)

from the relevancy of maintaining adequate levels of job satisfaction among these professionals, thus encouraging their retention, given that their satisfaction can be affected by role conflict and ambiguity; and finally, (v) the value of analyzing the relationship of role conflict and ambiguity on the job satisfaction, based on the procedures of the PLS-PM structural equations modeling technique.

Based on the problem, the following study question was formulated: **How strongly do the role conflict and role ambiguity perceived by Brazilian controllers affect their job satisfaction?** In order to answer the study question, one general and three specific aims were established. General aim: identify how strongly perceptions of role conflict and ambiguity in the Brazilian controllers affect their job satisfaction. Specific aims: (i) identify the relationship between role conflict and job satisfaction; (ii) identify the relationship between role ambiguity and job satisfaction; (iii) in a new sample of Brazilian controllers, validate the negative relationship between role conflict and role ambiguity on the job satisfaction.

2. THEORETICAL FRAMEWORK

2.1. Role theory

The constant interaction between an individual and other people is called the socialization process. It is in this process that an individual assumes a role, position, status, or responsibility that is required or demanded for a particular context. In the organizational context, for example, an individual can assume a role that requires him/her to act as supervisor, and at the same time, he/she can act as subordinate to another area, and so his/her responsibilities will be different for each one of the positions (Monnot, 2008).

Social psychology literature mentions that the study of role theory dates back to the 1930s. In the organizational context, the study of this theory dates back to the period between 1950 and 1960, in which the first researchers were Kahn, Wolfe and Quinn, which at the time already started to point on the existence of organizational tensions in workers while they performed their tasks.

According to Katz and Kahn (1970), Fisher (2001), and Fichter (2011), the two types of organizational tensions most highlighted in the literature are role conflict and role ambiguity, which can originate from the presence of organizational, personal and interpersonal factors, which affect the perceptions of executives while fulfilling their responsibilities.

According to King and King (1990), the sending of the requirements of the role designators (immediate superiors) to the person responsible for a position occurs via direct and indirect communication between them. In this scenario, it is important to know what are the incumbent functions of each one of the designators, as well, as taking care with the clarity of the requirements. In companies where this situation is not

respected, can be expected that executives perceive role conflict and ambiguity (Montgomery, 2011).

2.1.1. Role conflict

Role conflict is born from the simultaneous occurrence of two or more role requirements, so that performance of one of them makes performance of the other more difficult (Katz & Kahn, 1970). This idea is also used by Fisher (2001), who even stresses the impossibility of not fulfilling one of the requirements. For King and King (1990), and Lee (2010), these requirements can also be perceived as pressures or demands on a position.

According to Montgomery (2011), situations that create role conflict occur when an executive: (i) perceives that his/her performance will be evaluated in a different way between one or more competing role designators; (ii) understands that his/her performance evaluation will be influenced by the view of the role designator, with respect to his/her ability to work with new technologies; (iii) considers that his/her performance evaluation will be influenced by how much the requirements placed by more than one hierarchical superior to whom he/she reports are fulfilled. For the author, these situations are the result of ineffective interdependencies that end up affecting an executive's performance.

For Tarrant and Sabo (2010) conflict can arise when: (i) new skills are required of an individual as a result of assuming new roles, for example participating in decision making processes, where he/she is required to maintain an individual profile within a management team; or (ii) when new skills are required of an executive in order to deal with new technologies, techniques, or government regulations; or (iii) as a result of an executive's inadequate professional training, which does not allow his/her to accompany such changes effectively.

For Rizzo, House, and Lirtzman (1970) operationally, role conflict can be understood in terms of: congruence/incongruence or compatibility/incompatibility between: (i) an executive's standards or values and the behavior defined for a role; (ii) an executive's time, resources or abilities and the behavior defined for performing a role; (iii) the various roles that a single executive should perform, and (iv) the various organizational inputs inserted into the policies, rules and suggestions of people linked with the incumbent role of an executive.

In this study, role conflict is understood in the ideas of Katz and Kahn (1970), Rizzo *et al.* (1970), King and King (1990), Fisher (2001), Lee (2010), Tarrant and Sabo (2010), and Montgomery (2011).

2.1.2. Role ambiguity

Role ambiguity is uncertainty about what a person responsible for a specific activity should do. For Singh and Rhoads (1991 as cited in Lee, 2010), lack of definitions or

information regarding responsibilities, expectations and expected behaviors for a position or regarding its scope, can create role ambiguity.

According to Fisher (2001), role ambiguity is born when an executive does not have useful information that allows him/her to effectively perform his/her duties. This information should provide evidence of: (i) relevant expectations regarding the performance of a role, as well as its scope in term of rights duties and responsibilities; (ii) crucial activities for effectively fulfilling a position's duties, as well as the steps or the best way to achieve this; (iii) the consequences of carrying out and of not carrying out the duties; (iv) behavior that is compensated or punished, the nature of compensation and punishments, behavior that is satisfactory or unsatisfactory in performing the role; and finally, (v) opportunities for advancement. For the purposes of this study, role ambiguity is understood according to the arguments by the authors Singh and Rhoads (1991, as cited in Lee, 2010) and Fisher (2001).

Job satisfaction is understood as the result of favorable conditions created by an organization, which allow executives to achieve optimal performance, at the same time as allowing them to achieve their personal wellbeing (Montgomery, 2011).

According to Montgomery (2011), favorable conditions refer to: (i) availability of crucial resources that executives need in order to accomplish their tasks; (ii) maintaining organizational practices that streamline good communication between executives and managers; and (iii) an organization's interest in taking care with the clarity of duties and responsibilities of each position in the organizational structure.

2.2. Role conflict, role ambiguity and job satisfaction

In search of the relationship between role conflict and ambiguity on the job satisfaction, this item point some studies about this relationship in different areas.

Montgomery (2011), provided evidence of the negative correlation between role conflict and ambiguity on the job satisfaction of ($r=-0.53$; $p<0.05$) and ($r=-0.47$; $p<0.05$) respectively, in executives from the area of high-tech, who indicated that they were responsible for several duties and for not being sure how to meet the different organizational needs that compete structurally depending on objectives and priorities.

Karadal, Ay, and Cuhadar (2008), using the multiple regression technique in a sample of 219 executives from the public and private sector in Turkey, provided evidence of a negative relationship between role conflict and ambiguity on the job satisfaction of ($r=-0.34$; $p<0.001$) and ($r=-0.37$; $p<0.001$), respectively, and a strong and positive relationship between the organizational commitment variable and job satisfaction of ($r=0.67$; $p<0.001$). According to the authors, these results show the bad management in establishing positions, delegating authority, and defining responsibilities and duties, which consequently create tensions among executives.

Tarrant and Sabo (2010), in a study which used the Pearson correlation, showed evidence that professionals from the area of nursing who assumed new responsibilities in the decision making process exhibited a moderately negative relationship between the role conflict and ambiguity variables on job satisfaction of ($r=-0.49$; $p<0.1$) and ($r=-0.54$; $p<0.1$), respectively. For the authors, these results highlight nurses' perceptions of recognition and opportunity to participate in the decision making process, and it also shows that the professionals surpassed expectations regarding performance of their duties, which became more complex.

With definition of the terms, role conflict, role ambiguity and job satisfaction and the theoretical references from the area of controlling, the following item presents possible situations that would create role conflict and role ambiguity in Brazilian controllers.

2.3. Role conflict, role ambiguity in Brazilian controllers

One first situation creating role conflict in Brazilian controllers may be strongly related with the nature of their professional training. In this case, controllers trained in accounting may exhibit higher levels of role conflict, due to the reasons below:

- a) The accounting profession being considered one of the most stressful professions nowadays, primarily because its scope includes several tasks, activities, and responsibilities, which professionals in the area have to fulfill (Hernandes, 2011).
- b) Executives who take care of the incumbent duties of an accountant find themselves more prone to suffering conflict, since they have to deal with time and budgetary pressures, and at the same time, they are prone to being pressured to provide detailed and quality reports regarding different organizational activities, which in turn can require them to work long hours (Fisher, 2001).

Another situation that may incentivize role conflict and ambiguity in controllers relates to the current complexity of Brazilian companies, which directly affects the area of controlling as a result of:

- a) Unexpected changes in legislation and/or in the global environment, or from the inclusion of new technologies, or the creation of new structural positions with which controllers interrelate.
- b) Controllers being required to acquire new skills and abilities in order to fulfill their duties, for example as a result of working with new foreign investments, or from the adoption of new International Accounting Standards. These situations increase the job opportunities of executives in the area but at the same time raise expectations regarding their professional skills and abilities (Caram, 2012).
- c) When executives receive reasonable requirements, but due to lack of time, it becomes impossible to meet all the demands

(Fisher, 2001). This particular type of conflict is called role overload.

Other situations that incentivize the creation of role conflict occur when controllers perform two or more roles at the same time and perceive that the requirements placed on their position are incompatible with their professional beliefs or values, for example:

- a) When controllers are responsible for company accounting duties and at the same time, are required to act as business partners. Conflict results from incompatibility between the two roles, since the fundamental principles of the accounting function are objectivity and independence and so controllers are expected to act as independent and objective accountants, and thus their performance as business partners in management teams will make this more difficult, primarily as they are viewed as corporate police (Jablonski, Keating, & Heian, 1993; Sathe, 1983).
- b) In the case of controllers who act in business units, when the requirements between the role designator's to whom they report become incongruous. For example, from carrying out requests from their hierarchical superior (controlling area) and at the same time, from the extent of requirements from their immediate superior (business unit manager).

Other situations shown in the accounting literature that could create role conflict and ambiguity in Brazilian controllers relates to:

- a) Lack of information regarding duties, responsibilities and expectations of the position and regarding the behavior expected of the executive in the position.
- b) Lack of consensus and detail regarding definitions, duties and the hierarchical position of the controlling area in Brazil, as well as the controller responsible for it (Borinelli, 2006; Frezatti *et al.*, 2009; Nakagawa, 1994; Oliveira, 1998; Teixeira, 2003), thus this reality maybe reflected in the practice of the role.

Based on the arguments mentioned up until here, the following study hypotheses were created:

Hypothesis 1: Role conflict perceived by Brazilian controllers is directly and negatively related with job satisfaction; and

Hypothesis 2: Role ambiguity perceived by Brazilian controllers is directly and negatively related with job satisfaction.

3. METHODOLOGY

3.1. Study model

The study model is presented in Figure 1.

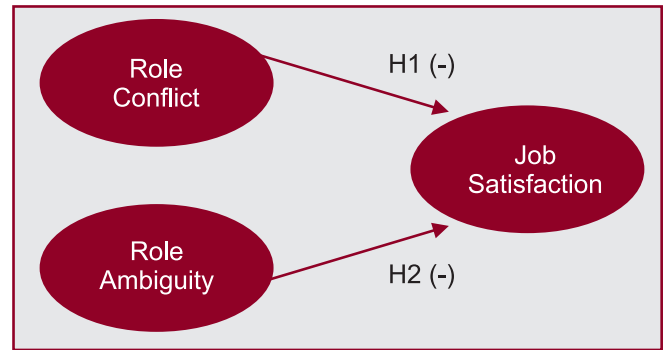


Figure 1: Study Model

3.2. Research tools

For gathering the data, an online questionnaire (see the appendix A) was used which had the criteria of guaranteeing the anonymity of the respondents in order to maximize the number of responses, and thus the participants were generally denominated as controllers acting in the biggest companies in Brazil.

The first part of the questionnaire is aimed at perceptions of role conflict and ambiguity and for this the Rizzo *et al.* (1970) tool was used, composed of fourteen indicators of which eight measure the strength of the role conflict variable and the rest measure the strength of the role ambiguity variable. According to Van Sell, Brief, and Schuler (1981, as cited in Jackson & Randall, 1985, p. 16) this tool was used in more than 85% of studies on role conflict and ambiguity, being shown to satisfactorily measure each one of these two independent and factorially identifiable variables.

To measure the job satisfaction variable, the Job Satisfaction Index presented by Tarrant and Sabo (2010) and composed of six items was used.

The stage involving translating the original tools from Rizzo *et al.* (1970) and the Job Satisfaction Index by Tarrant and Sabo (2010) from English to Portuguese was carried out with the support of two professionals from the accounting area of School of Economics, Business and Accounting – University of São Paulo (FEA-USP) and a professional from the statistics area from the University of Toronto, all three with advanced knowledge of both the Portuguese and English languages. The twenty indicators were translated from English to Portuguese by the professionals and later the translations that were most appropriate for the original tools were chosen.

For measuring the strength of each of the indicators, a mixed measurement scale was used, which is a combination of a Likert-style scale composed of five value levels, with the semantic limits of complete disagreement and complete agreement.

3.3. Data gathering process

Once the data gathering tool was provided, a pre-test was carried out before sending the emails. This stage was developed

with the help of two controllers from large-sized companies in Brazil. Three professors from the area of controlling and four master's and PhD students from FEA-USP also participated in this phase. This process allowed for detection of items in the questionnaire that, in the readers' view, were not clearly drafted, which were corrected and after a second analysis by the professionals mentioned, were accepted and considered for the final version of the tool.

Once the requested alterations were concluded, the final version of the questionnaire was sent to the companies. This began in the second week of December 2012 and finished in March 2013.

3.4. Population and sample

The study sample was comprised of executives (controllers) from companies considered to be the biggest in Brazil, according to the *Revista Melhores e Maiores* (Best and Biggest Magazine) in its 2011 edition. A first bias in the study was detected in this limitation, since it involved an intentional sample. 1,396 messages were sent via email, of which 126 responses were obtained, around 9.03%. Of the total, twelve responses were ignored, eight due to the respondents not declaring that they performed the role of controller, and four more for not presenting complete information. The final sample was comprised of 114 executives.

In order to evaluate the statistical power of the final sample, the statistical application G*power from Faul, Erdfelder, Elang, and Buchner (2007), was used, following the working steps of Ringle, Silva, and Bido (2014, p. 56). Thus, the *post hoc* test from the F distribution family was used, with a 5% degree of significance and an average size of effect of 15%. This procedure allowed show the strong statistical power of the sample studied, which was approximately 96.3%.

3.5. Data analysis process

3.5.1. Descriptive statistic

The demographic information on the controllers corresponded to age, sex, profession, level of education and years of experience in the position. The information on the companies involved name of position, hierarchical position to which the controller directly reports, controller duties, company sector and number of employees. This information was analyzed with descriptive statistic by means of the SPSS Statistics software, version 21.

3.5.2. Structural equations modeling

For evaluating the two study hypotheses regarding the relationship between the latent variables, role conflict and role ambiguity on the job satisfaction, the structural equations with partial least squares (SEM-PLS) modeling technique was

used. Thus, the three variables were measured via their effect indicators, which are correlated and exhibit the variations that occur in each one of them. The choice of SEM-PLS is due to the fact that this method can be used for smaller samples (Ringle *et al.*, 2014). The data analyses using this technique accompanied validation of the measurement model and validation of the structural model, described below.

Validation of the **measurement model** adopting the following procedures:

- Evaluation of the level of correlation between the effect indicators and their respective latent variables. For this, the assumption mentioned in Ringle *et al.* (2014) that the correlation between effect indicators and their respective latent variables should be greater than 0.7 was adopted.
- Analysis of the internal consistency values via Cronbach's *Alpha*. According to Hair, Hult, Ringle, & Sarstedt (2014), this is a reliability index and values of 0.60 or 0.70 in exploratory studies are considered as adequate.
- Analysis of convergent validity based on Average Variance Extracted (AVE). According to Hair *et al.* (2014), AVE should be equal to or greater than 0.50.
- Analysis of discriminatory validity via the cross loading test, where higher factorial loads among the effect indicators and their respective latent variables than with the other latent variables are shown (Chin, 1998).

The second step was validation of the **structural model** adopting the following steps:

- Evaluation of the Pearson (R^2) determination coefficient. The R^2 evaluate the portion of variance of the endogenous variables that is explained by the structural model. As the study is of a behavioral nature, the Cohen (1988) criterion was used, which suggests that a size of effect $f^2 = 0.35$ or $R^2 = 26\%$ can be considered as a big effect, showing the utility of each construct for adjusting the model (Hair *et al.*, 2014).
- T test of significance of the coefficients for which the bootstrapping technique, as in Ringle *et al.* (2014) was used. The aim was that the test values would be significant ($p \leq 0.05$), equivalent to $t \geq 1.96$.

Finally, the validity of criterion was shown on account of the variables role conflict and ambiguity being able to predict the behavior of the job satisfaction variable as expected, and the nomological validity shown on account of the job satisfaction variable demonstrating an expected behavior *a priori* using the theory as a reference and, *a posteriori* when tested in practice.

4. ANALYSIS AND DISCUSSION OF THE RESULTS

4.1. Analysis of the profile of controllers

With relation to the executives' sex, a lower participation of female controllers was noted, with them representing only 17.5% of the total sample as shown in Table 1.

Tabela 1

Profile of Controllers – Sex

Variables	Frequency	Percentage
Male	94	82.46
Female	20	17.54
Total	114	100.00

With relation to age, the most represented age group in the sample was that between 35 and 44 years old. No executive was less than 25 and more than 75 years old. Around 64.03% of the controllers were up to 44 years old, showing the maturity of the group of respondents with respect to the question of age. This information is shown in Table 2.

Table 2

Profile of Controllers – Age

Variables	Frequency	Percentage
Between 25 and 34	24	21.05
Between 35 and 44	49	42.98
Between 45 and 54	23	20.18
Between 55 and 64	16	14.04
Between 65 and 74	2	1.75
Total	114	100.00

With relation to the controllers' **highest level of education**, it was verified that: (i) 29 executives had only college degrees; (ii) 67 also had a specialist qualification; (iii) fourteen professionals also had master's degrees; (iv) only one executive had a PhD; and (v) three professionals had post-doctorates. Worth noting is that 84.21% of the executives from the sample had up to a specialist qualification/MBAs shown in Table 3.

With relation to **area of professional qualification**, 142 responses were obtained, with more than one option allowed to be chosen. It was shown that 100 professionals or 70.42% had graduated in accounting. The second most mentioned course was management, with 21 respondents, representing 14.79%. Seven professionals or 4.93% mentioned economics as their area of study. Another fourteen executives or 9.85%, mentioned that they had graduated in related courses, such as systems analysis, law, engineering, and others. In the sample, it was also shown that two professionals had graduated in three areas, another 23 had graduated in two areas and 89 professionals had graduated in a single area. This data is detailed in Table 4.

Table 3

Profile of Controllers – Highest Level of Education Achieved

Variables	Frequency	Percentage
College Graduation	29	25.44
Specialization/MBA	67	58.77
Master's	14	12.28
PhD	1	0.88
Post-Doctorate	3	2.63
Total	114	100.00

Table 4

Profile of Controllers – Area of Professional Qualification

Variables	Answers	
	N	Percentage
Management	21	14.79
Systems Analysis	3	2.11
Accounting	100	70.42
Law	5	3.52
Economics	7	4.93
Engineering	1	0.70
Another	5	3.52
Total	142	100.00

With relation to **professional experience**, it was found that: (i) 28 executives had experience in the role of controller of up to 5 years; (ii) 27 professionals mentioned having carried out this responsibility for between 6 and 10 years; and (iii) 34 controllers had carried out this profession for between 11 and 20 years, as shown in Table 5.

With relation to the **controllers' duties**, 464 responses were obtained to this question, of which 105 indicated an accounting function or preparation of financial statements as a duty inherent to the position. Subsequently, a tax function and one involving costs were mentioned, with 68 and 69 responses, respectively. Another 55 responses mentioned the function of internal controls, while 48 responses stressed the function of controlling and protecting assets.

A managerial-strategic function was mentioned 39 times, and the function of strategic planning in 32 occasions. This item makes clear the complexity of the position of controller, which

Table 5**Profile of Controllers – Professional Experience**

Variables	Frequency	Percentage
Less than two years	11	9.65
Between 2 and 5 years	17	14.91
Between 6 and 10 years	27	23.68
Between 11 and 15 years	16	14.04
Between 16 and 20 years	18	15.79
Between 21 and 25 years	5	4.39
Over 25 years	20	17.54
Total	114	100.00

although very much involves the need to perform accounting duties, at the same time requires a high degree of maturity from the executive and a wide knowledge of other duties interlinked with the position. Table 6 shows this information.

With relation to the **title given to the hierarchical position**, it was shown that 35 executives in the position of controller in the sample are called Director, Manager or Supervisor of Accounts, and another 26 professionals are called Controlling Managers. Only seventeen executives were given the title of Controller. More details are shown in Table 7.

Table 6**Profile of Controllers – Duties Intrinsic to the Position**

Variables	Answers	
	N	Percentage
Accounting (preparation of financial statements)	105	23.03
Tax	68	14.91
Strategic Planning	32	7.02
Costs	68	14.91
Managerial-Strategic	39	8.55
Internal Controls	56	12.28
Risk Control	7	1.54
Information Management	23	5.04
Controlling and Protecting of Assets	46	10.09
Others	12	2.63
Total	456	100.00

Table 7**Profile of Controllers – Title of Hierarchical Position**

Variables	Frequency	Percentage
Director, Manager or Supervisor of Accounts	35	30.70
Controlling Manager	26	22.81
Controller	17	14.91
Others	11	9.65
Controlling and Finance Manager	9	7.89
Accounting Adviser/Coordinator/Analyst	8	7.02
Controlling Analyst/Coordinator	6	5.26
Controlling Director	1	0.88
Management or Business Controller	1	0.88
Total	114	100.00

With relation to the **hierarchical position** the controller reports to, it was found in the sample that: 29 executives report directly to the position of Directorship/Presidency, or Chief Executive Officer (CEO), 19 controllers report to the Financial Director and an equal number of professionals report to the Director of Administration and Finance. 15 executives report to the Unit Manager, while the direct boss of 10 controllers was the Corporate Controller. This information is shown in Table 8.

Table 8**Profile of Controllers – Position the Controllers Report their Activities to**

Variables	Frequency	Percentage
Managing Director/President/CEO (Chief Executive Officer)	29	25.44
Financial Director	19	16.67
Director of Administration and Finance	19	16.67
Unit Manager	15	13.16
Another área	12	10.53
Corporate Controller	10	8.77
Corporate CFO (Chief Finance Officer)	8	7.02
Director of Planning and Control	2	1.75
Total	114	100.00

With relation to the **business sector** in which the controllers perform their duties, it was found that 51.80% of the companies participating in the study belong to the industrial sector. 31.80% of the total companies belong to the services sector and 10.50% belong to the commercial sector. A lower participation of companies from the agribusiness sector was found in the study with 3.50%, and from the financial sector with 2.40%. This information is presented in Table 9.

Table 9

**Profile of Controllers – Their Companies
Economic Sector**

Variables	Frequency	Percentage
Industry	59	51.80
Services	36	31.80
Commerce	12	10.50
Agribusiness	4	3.50
Financial	3	2.40
Total	114	100.00

With relation to **company size**, considering the approximate number of employees, it was found that of the 114 companies, 31 of them have fewer than 500 employees, 56 companies have between 501 and 3,000 employees, and another 27 companies have more than 3,000 employees in their workforces. This information is shown in Table 10.

Table 10

**Profile of Companies – Approximate Number of
Employees**

Variables	Frequency	Percentage
Fewer than 100 people	2	1.75
Between 100 and 300 people	13	11.40
Between 301 and 500 people	16	14.04
Between 501 and 3,000 people	56	49.12
Between 3,001 and 5,000 people	8	7.02
More than 5,000 people	19	16.67
Total	114	100.00

Once the analysis of the demographic information on the controllers participating in the study was finalized, we proceeded to analyze the proposed hypotheses.

4.2. Analysis of study model

The study model was comprised of the relationship between role conflict and role ambiguity and job satisfaction. Each one of these three latent variables was measured via their effect-indicators. Greater detail is shown in Figure 2.

The meanings of each one of the model's effect-indicators are presented in Figure 3.

4.3. Validation of the study model

The first two analyses aim to validate the measurement model. For this, analyses evaluating the level of correlation between the effect-indicators and their respective latent variables were carried out (see highlighted data), followed by analysis of discriminate validity via observation of the cross loading test, as shown in Table 11.

The correlation analysis between the effect-indicators and their latent variables showed that the role ambiguity variable exhibited a correlation below 0.7 with its effect-indicator RAX3

Table 11

Analyses of Correlation and Discriminate Validity

Indicator	Role Ambiguity	Role Conflict	Job Satisfaction
RA1X	0.736	0.279	-0.516
RA2X	0.806	0.366	-0.404
RA3X	0.525	0.304	-0.283
RA4X	0.791	0.363	-0.407
RA5X	0.859	0.329	-0.536
RA6X	0.758	0.448	-0.525
RC1	0.292	0.730	-0.409
RC2	0.346	0.653	-0.268
RC3	0.328	0.743	-0.386
RC4	0.305	0.672	-0.255
RC5	0.301	0.700	-0.216
RC6	0.270	0.667	-0.287
RC7	0.399	0.814	-0.402
RC8	0.350	0.622	-0.278
JS1	-0.585	-0.384	0.803
JS2	-0.475	-0.324	0.779
JS3	-0.358	-0.333	0.618
JS4	-0.217	-0.271	0.495
JS5	-0.453	-0.294	0.780
JS6	-0.491	-0.419	0.862

Indicator	Factorial Load	Definition
RC1	0.730	I have to do things that should be done in a different way.
RC2	0.653	I receive tasks without having the human resources necessary for completing them.
RC3	0.743	I have to ignore or even break a rule or policy, in order to carry out a task.
RC4	0.672	I work with two or more groups of people that act in quite a different way.
RC5	0.700	I receive incompatible requests from two or more people at the same time.
RC6	0.667	I do things that are acceptable to one person and unacceptable to others.
RC7	0.814	I receive a duty without the resources or materials to adequately carry it out.
RC8	0.622	I work on unnecessary things.
RA1X	0.736	I am sure of how much authority I have.
RA2X	0.806	The aims of my job are clear.
RA3X	0.525	I know that I divide my time adequately in order to carry out different tasks.
RA4X	0.791	I know what my responsibilities are.
RA5X	0.859	I know exactly what is expected of me.
RA6X	0.758	The explanation of what needs to be done is clear.
JS1	0.802	How satisfied are you with the nature of your work?
JS2	0.779	How satisfied are you with the person who supervises you (your hierarchical superior)?
JS3	0.618	How satisfied are you with your relationship with the people in the organization you work for (your colleagues)?
JS4	0.495	How satisfied are you with the remuneration you receive for your work?
JS5	0.780	How satisfied are you with the opportunities for growth or promotion that exist at your organization?
JS6	0.862	Considering items (15 to 19), in conclusion, how satisfied are you with your current situation?

Figure 2: Effect-Indicators in Study Model

(I know that I divide my time adequately in order to carry out different tasks) with 0.525.

Role conflict exhibited correlations lower than 0.7 with its effect-indicators: RC2 (I receive tasks without having the human resources necessary for completing them) with 0.653; RC4 (I work with two or more groups of people that act in quite different ways) with 0.672; RC6 (I do things that are acceptable to one person and unacceptable to others) with 0.667; and RC8 (I work on unnecessary things) with 0.622.

Job satisfaction exhibited correlations lower than 0.7 with two of its effect-indicators: JS3 (How satisfied are you with your relationship with the people in the organization you work for your colleagues) with 0.618; and JS4 (How satisfied are you with the remuneration you receive for your work) with 0.495.

It is worth mentioning that the effect-indicators with coefficients lower than 0.7 were maintained in the study model, considering the assumption of Devellis (2003) with regards to maintaining indicators with loads lower than 0.5 as an additional safety measure so that the reliability of the model does not tend to fall below acceptable levels. The measure also aims for model originality and comparability with previous studies.

Discriminate validity analysis via observation of the cross loading test showed that the effect-indicators belonging to each one of the three latent variables (role conflict, role ambiguity and job satisfaction) maintained a greater relationship with their own constructs than with the other two.

Internal consistency analyses were also carried out via Cronbach's *Alpha*, and convergent validity analysis via VME. The results are shown in Table 12.

The statistics showed that the three latent variables (role conflict, role ambiguity, and job satisfaction) exhibited

Table 12

Statistical Tests of the Model

	VME	Relative Reliability	Cronbach's Alpha
Role Ambiguity	0.568	0.885	0.843
Role Conflict	0.493	0.885	0.853
Job Satisfaction	0.538	0.871	0.821

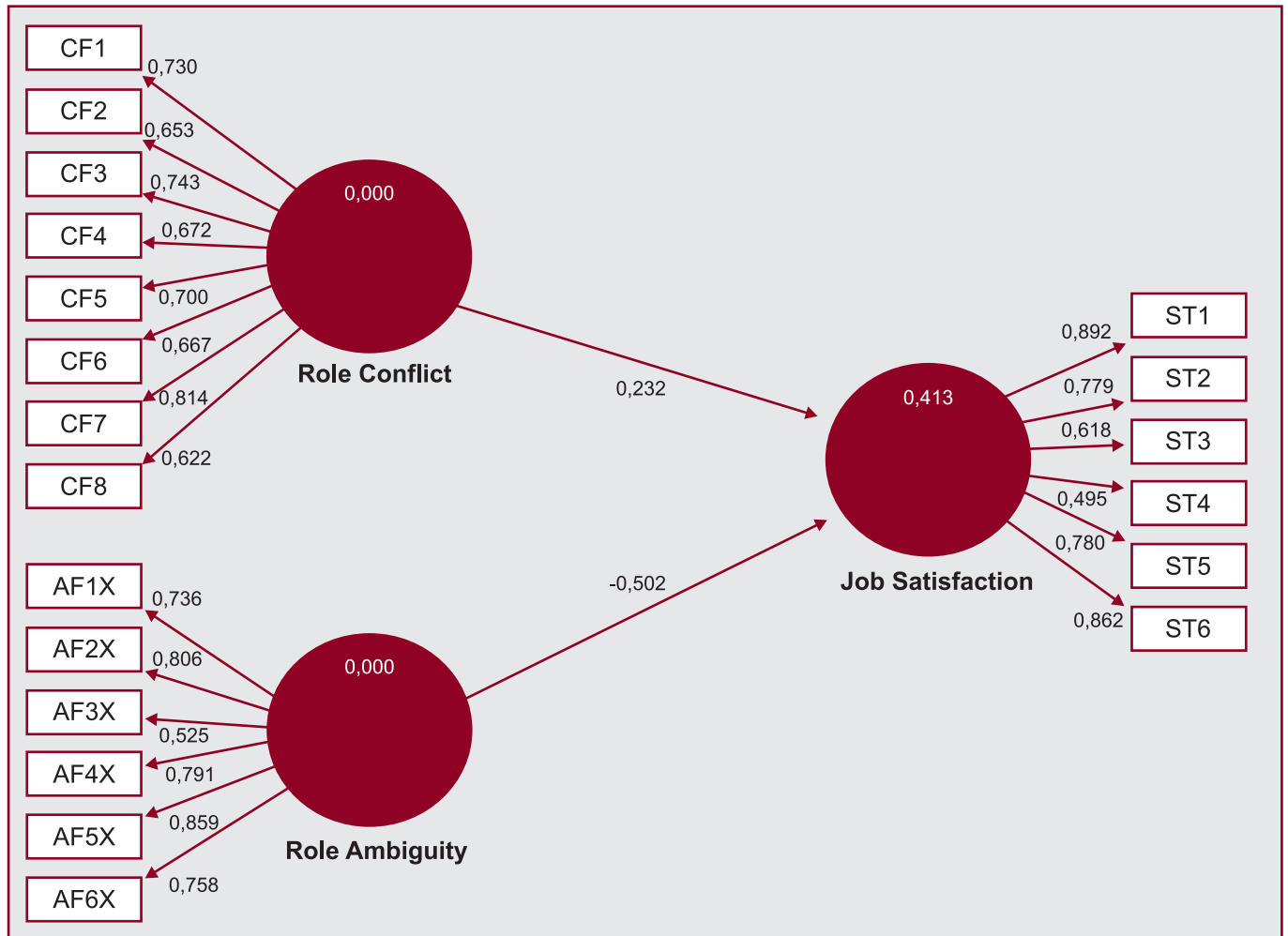


Figure 3: Study Model

Cronbach's *Alpha* indexes greater than 0.7. This situation allowed for conclusion that the effect-indicators created for each one of the three variables adequately measure each one of their constructs.

In the VME analysis it was shown that role ambiguity and job satisfaction exhibit indexes greater than 0.5, while role conflict exhibited an index of 0.493, being below the expected value. As a next step, validation of the **structural model** was carried out, based on the following analyses.

Analysis of the Pearson correlation coefficient or R^2 , which in the study exhibited a statistic of 0.413, showing the study model's high explanatory power.

Analysis of the significance test for the latent variables' coefficients (t test). For this, the bootstrapping technique was used with 1,000 resampling and a 0.05 degree of significance, which showed a critical t of approximately 1.98, as shown in Table 13.

Based on the significance of the coefficients found, neither of the two hypotheses proposed in the study were rejected. Thus,

it was concluded that the Brazilian controllers participating in this study are not immune to perceiving role conflict, and that this is negatively related with their job satisfaction. Equally, these results allow for conclusion that the controllers in the sample are not immune to perceiving role ambiguity, which relates negatively with their job satisfaction.

5. DISCUSSION OF THE RESULTS

The results of the analyses allow for non-rejection of both of the two study hypotheses proposed. Thus, with the first of them not rejected, it was shown that the role conflict perceived by the Brazilian controllers from the sample negatively influences their job satisfaction by 0.232. Similarly, non-rejection of the second hypothesis shows that the role ambiguity among the Brazilian controllers from the sample negatively influences their job satisfaction by 0.502.

The study's first contribution concerns the negative relationship between role conflict and ambiguity and job

Table 13

Structural Coefficients

	Original Sample (O)	Standard Error (STDEV)	T Statistic (O/STERR)
Role Ambiguity → Job Satisfaction	-0.502	0.030	16.931*
Role Conflict → Job Satisfaction	-0.232	0.028	8.161*

Note: * Statistically significant to a degree of 0.05 where: ($t > 1.98$).

satisfaction found in this new sample of Brazilian controllers, summarizing the results found in other studies that confirm this relationship, though among professionals from other areas, such as: Fisher (2001), Tarrant and Sabo (2010), and Fichter (2011).

An important result of the study concerns the behavior of job satisfaction among the Brazilian controllers from the study, with this variable being more strongly affected by role ambiguity than by conflict. This result is consistent with the arguments of House and Rizzo (1972) regarding the importance of studying role ambiguity over conflict, given that this variable becomes more relevant within an organizational behavior model and also because the literature has placed more emphasis on the study of conflict.

Use of the SEM-PLS technique in analyzing perceptions among the controllers from the sample allowed the main causes that create role conflict and ambiguity to be known with a greater degree of detail. Thus, in the Brazilian controllers, role ambiguity was incentivized more strongly by the perception of not knowing exactly what is expected of them in the position ($RA5X = 0.859$). Role conflict in the controllers from the sample was incentivized more strongly by their perception of being asked to fulfill requirements without having the resources and materials to do so adequately ($RC7 = 0.814$).

With relation to job satisfaction in the controllers from the sample, it was found that despite this variable being negatively affected by role conflict and ambiguity, they were generally satisfied with their current job situation, with this variable exhibiting a positive coefficient of 0.413.

The study also allowed the professional profile of the Brazilian controllers from the sample to be shown, with a dominant participation by male executives, mainly aged between 35 and 44, the greatest part of whom are qualified in accounting, and with a significant number holding a specialist/MBA qualification. With relation to their professional experience in the position, it was shown that the majority of them have carried out the role for between 6 and 10 years.

Finally, with relation to the characteristics of the companies in the sample, it was shown that at the majority of them the position of controller is called Director, Manager or Supervisor of Accounts. The duty covered by the role that is

most mentioned among the companies is that of accounting or preparation of financial statements. At the majority of the companies participating the controller reports to the position of Director/President/CEO (Chief Executive Officer). In the study the participation of companies from the industrial sector was predominant, of which the majority had between 501 and 3,000 employees in their workforce.

6. FINAL REMARKS AND IMPLICATIONS

Based on the evidence regarding about the presence of role conflict and role ambiguity in the Brazilian controllers of the sample and observations in the literature mentioned, it becomes important to recommend that organizations: First, aim for the inclusion of new organizational policies or practices that allow controllers to deal more easily with role conflict and ambiguity while performing their incumbent duties. It is hoped that these practices raise these executives' job satisfaction levels, thus allowing for them to be retained.

Second, it is recommended that the practices or policies to be included aim to improve clarity of roles, definitions of responsibilities, and the objectives of the position of controller. Implementation of strategies to measure the susceptibility of executives in perceiving role conflict and ambiguity before assuming the position is also advised.

Third, it should be noted that one of the limitations of the study is the use of an intentional sample, and thus the results partly portray the reality of this particular sample and, consequently, conclusions obtained in the study cannot be generalized for anything beyond the sample considered.

It should be mentioned that bias can be concluded from the results, due to control variables not having been considered in the study model.

Finally, it is suggested that other studies addressing this issue should be developed, primarily because some of the situations mentioned could have been addressed in greater detail. For example, the indirect influence of role conflict and ambiguity over job satisfaction, using a second order latent variable, such as stress of the role. The relationship between the profile of controllers and its direct influence over the creation of role conflict and ambiguity could also be studied. ♦

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ABSTRACT

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

From early times to the present, accounting literature has recorded several situations involving role conflict and ambiguity that cause tension among controllers. The theoretical framework was comprised of the seminal work on Role Theory by Katz and Kahn (1970), and empirical evidence regarding the evolution of the role of controllers in the enterprises. In this study, we used the structural equations technique, which allowed for non-rejection of the two study hypotheses, thus providing evidence that role conflict and ambiguity adversely affect job satisfaction among Brazilian controllers. The sample was comprised of 114 controllers. An electronic questionnaire was used to collect the data, allowing information about the respondents to be captured, along with their perceptions regarding levels of role conflict and ambiguity and job satisfaction. For this, the tools developed by Rizzo, House, and Lirtzman (1970) were used, as well as the Job Satisfaction Index presented by Tarrant and Sabo (2010). The results indicated that Brazilian controllers perceive role conflict and role ambiguity while they perform their duties. Job satisfaction of the controllers is affected more strongly by role ambiguity than by role conflict. However, despite perceiving these two tensions, executives are moderately satisfied with their current working conditions.

Keywords: controllers, role conflict, role ambiguity, job satisfaction, functions of controllers, Brazil.

RESUMEN

Conflicto, ambigüedad de rol y satisfacción en el trabajo: Percepciones de los controllers brasileños

Desde sus comienzos hasta los días actuales, la literatura contable viene registrando diversas situaciones que crean tensiones en los *controllers* de tipo conflicto de función y ambigüedad de función. El marco teórico de este estudio se compone del trabajo precursor de Katz y Kahn (1970) sobre la Teoría de Función y por las evidencias empíricas sobre la evolución de las funciones del *controller*. Se ha utilizado la técnica de ecuaciones estructurales que ha permitido aceptar las dos hipótesis de estudio, al demostrar que el conflicto de función y la ambigüedad de función afectan negativamente la satisfacción en el trabajo de los *controllers* brasileños. La muestra se compone de 114 *controllers*. Un cuestionario electrónico ha sido utilizado para recolectar los datos de los encuestados y su opinión en relación con los niveles de conflicto, ambigüedad de función y satisfacción en el trabajo. Para ello, se han utilizado los instrumentos de investigación desarrollados por Rizzo, House y Lirtzman (1970) y el *Job Satisfaction Index*, presentado en el trabajo de Tarrant y Sabo (2010). Los resultados indican que *controllers* brasileños perciben conflicto y ambigüedad de función cuando desempeñan sus funciones. La satisfacción en el trabajo de los *controllers* es afectada con mayor intensidad por la ambigüedad de función que por el conflicto, pero aunque los ejecutivos perciban estas dos tensiones, se encuentran moderadamente satisfechos con sus actuales condiciones de trabajo.

Palabras clave: *controllers*, conflicto de función, ambigüedad de función, satisfacción en el trabajo, funciones del *controller*, Brasil.

HOW TO REFER THIS ARTICLE

(In accordance with the standards of the American Psychological Association [APA])

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APPENDIX A

CONTROLLERS' PERCEPTION WITH REGARDS TO NEW ORGANIZATIONAL SCENARIOS IN BRAZIL

Instructions for completing the questionnaire:

In order to answer questions 1 to 20, please assign a level of agreement (or disagreement) for each one of the following situations described below, with reference to your company. For your answers the following scale has been provided, with minimum and maximum scores of 1 and 5, respectively. On this scale, the score closest to 1 refers to a maximum level of disagreement and that closest to 5 to a maximum level of agreement. Remember that there are no right or wrong answers.

I. Please answer the following questions:		1 = totally disagree up to 5 = totally agree				
Questions		Answer				
		1	2	3	4	5
1	I have to do things that should be done in a different way. *					
2	I receive tasks without having the human resources necessary for completing them. *					
3	I have to ignore and even break a rule or policy in order to carry out a task. *					
4	I work with two or more groups of people that act in quite different ways. *					
5	I receive incompatible requests from two or more people at the same time. *					
6	I do things that are acceptable to one person and unacceptable to others. *					
7	I receive a task without the adequate materials to carry it out. *					
8	I work on unnecessary things. *					
9	I am sure of how much authority I have. **					
10	It is clear what the objectives of my job are. **					
11	I know that I divide my time adequately in order to carry out different tasks. **					
12	I know what my responsibilities are. **					
13	I know exactly what is expected of me. **					
14	The explanation of what needs to be done is clear. **					
15	How satisfied are you with the nature of your work? *					
16	How satisfied are you with the person who supervises you (your hierarchical superior)?					
17	How satisfied are you with your relationship with the people in the organization you work for (your colleagues)? *					
18	How satisfied are you with the remuneration you receive for your work? *					
19	How satisfied are you with the opportunities there are for growth or promotion at your organization? *					
20	Considering items (15 to 19), in conclusion, how satisfied are you with your current situation?					

* Compulsory.

** The scale of items (9, 10, 11, 12, 13, and 14) which measure the role ambiguity variable, was considered inversely, given that in the construction of the data gathering tool, higher numbers represented lower levels of ambiguity (see page 87).

II. Please answer the following questions:		
Questions		Answer
1	Your age *	
2	Sex: *	<ul style="list-style-type: none"> • Male • Female
3	Indicate the profession(s) you have graduated in: *	<ul style="list-style-type: none"> • Management • Systems analysis • Accounting • Law • Economics • Engineering • Other.....
4	Current level of education: *	<ul style="list-style-type: none"> • College Degree • Specialization/MBA • Master's • PhD • Post-Doctorate • I have no degree • Other.....
5	How many years' experience do you have in your current position? *	<ul style="list-style-type: none"> • Fewer than 2 years • Between 2 and 5 years • Between 6 and 10 years • Between 11 and 15 years • Between 16 and 20 years • Between 21 and 25 years • More than 25 years
6	What is the title of your position in the company? *	<ul style="list-style-type: none"> • Controlling Manager • Controlling Director • Controller • Controlling Superintendent • Controlling and Finance Manager • Management or Business Controller • Director, Manager or Supervisor of Accounts • Other.....
7	Who do you directly report your activities to? *	<ul style="list-style-type: none"> • Director/ President/ CEO (Chief Executive Officer) • Financial Director • Corporate CFO (Chief Finance Officer) • Corporate Controller • Director of Administration and Finance • Director of Planning and Control • Unit Manager • Other.....

Continued...

... continuation

8	Which of the following duties is your position responsible for? * (You can choose more than one answer)	<ul style="list-style-type: none"> • Accounting (preparation of financial reports) • Tax • Strategic Planning • Costs • Managerial-Strategic • Internal Controls • Risk Control • Information Management • Controlling and Protecting Assets • Other.....
9	Which economic sector does your company belong to? *	<ul style="list-style-type: none"> • Industry • Commerce • Finance • Public Services • Telecommunications • Automotive • Chemical and Petrochemical • Other.....
10	How many employees does your company have? *	<ul style="list-style-type: none"> • Fewer than 100 people • Between 100 and 300 people • Between 301 and 500 people • Between 501 and 3,000 people • Between 3,001 and 5,000 people • More than 5,000 people
11	Name of your company: * (This question aims to assist in our control of respondents, thus this data will not be considered nor shown in the study).	

* Compulsory.

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