

An Analysis of Brazilian Cultural Traits Influence on Management Accounting by Controllers' Perspective

Análise da Influência de Características Culturais Brasileiras na Contabilidade Gerencial pela Perspectiva de Controllers

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Abstract

This paper investigates the controllers' standpoint about Brazilian Cultural Traits (BRCT). We conducted a qualitative investigation by interviewing 20 controllers to gather data from the field. All interviews were tape-recorded and fully transcribed. To obtain better insights, we conducted a CAQDA with NVivo 12. We found a general perception about BRCT being related to the formalism or a deviation of a predetermined conduct, and it is also considered as unwanted. However, improvisation is perceived as a harmful behavior, and the flexibility has two approaches, one related to capability of been able to adapt to changes, also called as adaptability, and a second to make rules flexible. Some other finds of our research are aligned to previous evidence, like positive and negative aspects were observed due to the BRCT. Also, we found that regardless company attributes, at least one or a couple of BRCT aspects can be observed, depending on behavioral restraints promoted by organizations. This way, the influence of Brazilian culture is influential according to the incentives and disincentives in each organization. Also, can be inferred that this circumstance is a consequence of a mishmash of organizational culture and management model, and philosophical believes of individuals at social and organizational levels. Therefore, our research contributes to encourage a discussion about Brazilian cultural influences over both controller occupation and management control systems.

Keywords: Brazilian Cultural Traits. National Culture. Controller. Management Accounting.

Resumo

Este artigo investiga a visão dos controllers sobre características culturais brasileiras. Conduzimos uma investigação qualitativa entrevistando 20 controllers para coletar dados do campo. Todas as entrevistas foram gravadas e transcritas na íntegra. Para obter melhores insights, realizamos uma CAQDA com o NVivo 12. Encontramos uma percepção geral em que a cultura brasileira está relacionada ao formalismo ou ao desvio de uma conduta predeterminada, sendo também considerada indesejada. No entanto, a improvisação é percebida como um comportamento nocivo, e a flexibilidade possui duas abordagens, uma relacionada à capacidade de se adaptar às mudanças, também chamada de adaptabilidade, e a outra à flexibilização das regras. Alguns outros achados de nossa pesquisa estão alinhados às evidências anteriores em relação às características da cultura brasileira. Além disso, constatamos que independentemente dos atributos das empresas, pelo menos um ou dois aspectos puderam ser observados, dependendo das restrições comportamentais promovidas pelas organizações. Dessa forma, a influência da cultura brasileira depende dos incentivos e desincentivos de cada organização. Além disso, pode-se inferir que essa circunstância é uma consequência da mistura da cultura organizacional e modelo de gestão e crenças filosóficas dos indivíduos nos níveis social e organizacional. Portanto, nossa pesquisa contribui para estimular a discussão sobre as influências culturais brasileiras sobre os *controllers* e os sistemas de controle gerencial.

Palavras-Chave: Características Culturais brasileira. Percepção de Controllers. Ponto de Vista de Controllers.

1 INTRODUCTION

Scholars have suggested that culture consists of patterns of beliefs, values, behaviors, norms, symbols, and assumptions shared by people of a particular social group (Bodley, 2011; Boyd & Richerson, 1991; Hofstede, Hofstede, & Minkov, 2010; Schein, 1996; Schwartz, 1999). Cultural values are generally understood as beliefs about what is good, right and fair that are acknowledged and accepted by members of a social group, whether a formal or informal organization, a tribe or a society (Hofstede et al., 2010; Triandis, 1996). Values are learned, shared and transmitted cross-generationally, and serve as ‘cognitive guides’ for social behavior (Bodley, 2011; Boyd & Richerson, 1991; Hofstede et al., 2010; Strauss & Quinn, 2006; Triandis, 1996).

In this cultural context, Palomino and Frezatti (2016) and Horton, Wanderley, Souza, and Araujo (2020) point out that Brazilian controllers perceive role conflict and ambiguity when performing their duties. All these ambiguities can be explained by the fact that controllership is a profession in a severe stage of mutation (Horton et al., 2020; Wanderley, 2021).

Given its influence on human behavior, scholars have studied culture both within and across organizations and societies (Hofstede et al., 2010; Schein, 1996; Schwartz, 1999). This way, cultural differences between countries and how these differences affect the setting and design of systems have been in the center of accounting academic investigation (Choe, 2004; Harrison, 1993; Libby & Waterhouse, 1996; Williams & Seaman, 2001).

Culture can affect technology transfer, managerial attitudes, and managerial ideology, however the most important is that culture affects how people think and behave (Luthans & Doh, 2018). Indeed, national and organizational cultural differences can have a significant impact on the implementation results of management techniques (Etemadi, Dilami, Bazaz, & Parameswaran, 2009). Therefore, managerial accounting techniques and practices are unlikely to have equally effects on different cultures, as it is through social structures (such as laws and

political systems) and through participants values, attitudes, behavior, goals and performance (Adler, Doktor, & Redding, 1986; Etemadi et al., 2009).

These and other studies used to study national culture influences using a quantitative approach and neglecting the influence of national culture specific traits inside organizations routines. Thus, in this paper, we addressed to this gap by analyzing Brazilian cultural traits pointed out by Brazilian scholars, namely the BRCT which is a “genuine” Brazilian process to achieve individual goals despite contrary determinations as laws, regulations, rules, and orders (Motta & Alcadipani, 1999).

It is believed that a manager's perceptions about organizational culture in their workplace are key determinants of their attitudes at work and this provide an important framework for understanding manager's decisions and behavior at work (Connor & Becker, 1994; Dose, 1997). Thus, regardless of whether the environment or cultural context affects an organization, when individuals join it, they not only bring their national culture with them, which greatly affects their beliefs, attitudes, values and learned behaviors, but they also take it into organizational culture (Luthans & Doh, 2018). By transposing this idea into the context of Controllers' performance, we believe that their perceptions about BRCT can influence their decisions and professional performance. For example, the structuring and design of management control systems and configured information systems, or even the idea of how the budget system should works.

Management Control is a system consisting of an organizational structure, accounting structure and a process. It is characterized by some elements that are influenced by some factors both internal and external. The organizational structure refers to the distribution of roles and responsibilities of accounting, economic and technical structures. The accounting structure is the set of tools that allow data collection and monitoring of the conduction of activities. The process is the logic of strategy implementation and results monitoring (Reginato & Guerreiro, 2013).

The components of Management control are interconnected and have to be compatible between them and with the hidden element representing the culture and the social element. In other words, managerial control can be defined as a process by which managers make sure that the organization's behavior is putting into practice the organization's strategies. It is the activity that enables the connection between the decision and the moment of implementation. The effectiveness of a management control system is in achieving the objectives through control and human activities. As long as the control is based on human behavior.

In these cases, culture is like a mental institution that directs managerial behavior to interpret the external environment and control it. Thus, we can consider managerial control systems as a cultural product, because they include the culture in their components. Extending this line of inquiry, while taking a post-Hofstede orientation to culture and being enriched with data from the field about the influence of Brazilian culture aspects over MCS, our paper makes a contextual depiction of how culture gets intertwined in the shaping of management controls amid the role of external institutional forces and organizational agents at the level of practice.

Thus, in this paper we aim to describe how Brazilian national culture shapes the controllers' attention to encourage and/or discourage patterns of behavior based on their perception about Brazilian Cultural Traits. Therefore, this study seeks to explore the cognitive process of controller's responses to deal with behaviors based on cultural traits as key factor that influences the dynamics of management. In so doing, this research proposes to respond the following question: **How do controllers deal to encourage and/or discourage behaviors based on Brazilian national culture within organizations?**

2 LITERATURE REVIEW

2.1 Cultural Issues on Controller Profession

The relationship between the design of MCS and the national culture represents an axis of organizational research based on the contingency theory in which more sociological concerns are concerned. The fundamental assumption is that specific cultural characteristics that predispose individuals, within each specific culture, to respond in different ways to the control systems Management (Chenhall, 2006), in other words it means that the local culture affects the organizational culture and the MCS because people carry traces of their local culture within the organization, thus the Organizational Control can be designed as a cultural practice (T. Ahrens & Mollona, 2007).

Previous research supports that differences between the logics that underlie the MCS and the organizational culture of a firm with the logics of the local culture can conflict (Thornton, Ocasio, & Lounsbury, 2012). As a result, this process can lead to a change process on MCS and even on Organizational Culture. The changing process can modify the experiences of members and trigger efforts to create meaning, which aim to accommodate elements retained in the system of values, beliefs and expectations that constitute the organization's culture (reformulating) and/or accepting partial changes in these beliefs, reflecting the experience and implications of the MCS new practices (Canato, Ravasi, & Phillips, 2013). The process will continue until the tension is resolved by adaptation of practices and/or organizational culture.

It is worth remembering that these changes will be put into practice by the actors who accept or resist the changes, or rather, in this case behave as expected or present deviations in behavior in relation to the organization's determinations in cultural and technical dimensions. It is widely accepted that individuals seek to make sense of or justify their experiences. However, an individual's ability or ability to act according to their own will is affected by the cognitive structure of beliefs that they have formed throughout their life experience (Canato et al., 2013).

The Management Control system is strongly associated with the exercise of control, as it includes mechanisms of planning, designing, measuring, and operating nonfinancial and financial information systems to assess and evaluate individual and collective action in order to guide management action, motivate behavior, and support and create the cultural values necessary to achieve an organization's strategic, tactical and operative objectives (Endenich & Trapp, 2020; Foster & Young, 1997).

The literature supports the conception of two types of Management Control: socio-ideological control, which is related to attempts to control the beliefs of individuals; and technocratic control, which refers to attempts to directly control the behavior of individuals (Alvesson & Kärreman, 2004; Kärreman & Alvesson, 2004).

In the technocratic type, the focus lies on plans, arrangements and systems that seek to shape behaviors and/or measurable results. This type of control is exercised through various forms of work standardization (procedures, products, skills), through direct supervision or through mutual adjustment (Mintzberg, 1989). However, the limits of organizational control do not reside only in the behavioral means, since the control that transgresses the standardization and the direct supervision, it also resides through social processes that emphasize the managerial attempts to influence and control the production of consent and representation of a particular form of organizational experience (Smircich & Morgan, 1982).

As noted, managerial efforts to manage such experiences - beliefs, meaning, norms and interpretations - consist of the socio-ideological form of control. This form of control is aimed at social relationships, emotions, identity formation and ideology. In this way, both technocratic

and socio-ideological MCS are employed in an attempt to direct the behavior of the actors and avoid behavioral deviations, but deviations will always be there.

An explanation for the deviations is the ethical dilemmas faced by the actors. In situations where the MCS or the Culture are fuzzy actors will use their available knowledge in a more natural and/or instinctive way for them, that is, their local culture. In this sense, an organization can shape its MCS to focus on i) decision-making to improve the financial performance; and also ii) to substantiate ethical decision-making, which is both legal and acceptable to the larger community (Endenich & Trapp, 2020).

Finally, contemporary organizations can use MCS information to substantiate both economic decision-making and also to foster explicitly or implicitly ethical decision-making, in so doing those actor responsible for the operation of organizational MCS will seek to discourage behavioral deviations by implementing more socio-ideological controls and employing convincing techniques to promote a fit or alignment between logics in order to reduce behavioral deviations and fuzzy aspects of MCS and Culture Organizational.

On the next section we visited Brazilian Culture literature to identify and highlight its traits presented in some seminal works and review papers, and finally some empirical papers which made application of this trait in organizational studies focused on business, management, and accounting areas.

2.2 Brazilian Cultural Traits

Brazilian scholars from organizational studies field have attempted to investigate, understand and analyzes main Brazilian culture dimensions on management of Brazilian companies (Chu, 2020). Many scholars have attempted to describe some cultural traits that distinguish the Brazilian culture (Amado & Vinagre Brasil, 1991; Balbinot, Minghini, & Borim-de-Souza, 2012; Chu & Wood Jr, 2008; Egito & Monteiro, 2018; Freitas, 1997; Oliveira & Machado da Silva, 2001; Shimonishi & Silva, 2003). However, few of them had provided a systematic and articulated summarization of these features as Barros and Prates (1996) and Tanure (2004) had done.

Barros and Prates (1996) developed a model highlighting the features and the logic underlying both Brazilian culture and society. The model is composed of four inter-related subsystems: leaders, institutional, personal, and guided. Their model was revisited by Tanure (2004) who have added further explanations to three pillars of the Brazilian cultural system: power concentration, personal relationship and flexibility.

Chu (2020) has reviewed main empirical works about national culture and management in Brazilian companies and provides a brief description of them. She has identified 16 features on her review of main studies about culture and management in Brazil. She also pointed out that these concerns about Brazilian culture can be found also in organizational culture. Furthermore, to her there is a similar perception or consensus among scholars about the Brazilian cultural traits which affects organization.

Still in this sense, several studies point out that in Brazil, controllership still hides many ambiguities, with professionals acting in different ways, from the traditional accountant to the business partner, which points to a profession still permeated by uncertainties and under strong pressures, among others. them the cultural pressure (Horton et al., 2020; Palomino & Frezatti, 2016; Wanderley, 2021).

In fact, there are many Brazilian Cultural Traits which sometimes were labeled as different categories by scholars to refer to same dimension. Also, BRCT has many definitions sometimes with contrary point of views from scholars about positive and negative traits of Brazilian culture. However, these discussions are out of our investigation scope. Review these

categories was a necessary step to identify main analysis categories to set up our interview protocol about Brazilian culture in controllers' activities and functions.

Gathered all those concepts about traits and values of Brazilian culture, we could infer about its wide spectrum in which this phenomenon materializes in social relations. However, we must emphasize some categories presented below to analyze the influence of the BRCT in this manuscript. These categories were defined after a validation of our interview protocol with participants (interviewees) and researchers from organizational studies and management accounting fields. After our validation have emerged these following categories:

2.2.1 Short-Term Orientation

At least in the social level, Brazilians are known by postpone everything and by late arriving – or in the “Brazilian time” (Levine, West, & Reis, 1980) also, sometimes this is pointed as traces of laziness and/or lack of initiative (Dennis & Stroh, 1997; Flach, 2012). Furthermore, Brazilian time orientation is associated with a saving effort feeling which individuals tries to find a way to avoid wasting time, money, and energy (Flach, 2012).

Whenever BRCT is associated with a way to ease your situation, resolve it in a faster and more advantageous way, implies in search for shortcuts which in one hand can be positive in the sense of reducing stress and energy expenditure, but, on the other hand it acquires negative aspects when it is confused with laziness, with the fact of doing an incomplete service, of performing some action inefficiently, leaving in half, trying to save a certain problem with the danger of creating another problem, in the popular sense of “to sugar-coating” and “kick the can down the road”, postponing something that should have been done before and in a more disciplined way (Flach, 2012).

At organizational level, the time orientation of a culture is associated with the extent to which people take the future into consideration in making decisions (Geert Hofstede, 2001) which is an important to balance short-term goals, such as performance and survivability, with long-term growth, such as the development of capabilities and achieve a sustainable competitive advantage (Lavery, 1996, 2004). When short-term horizons compromise long-term returns, firms are labeled “short-termist” (Lavery, 1996).

However, short-term management guidance is generally considered to be dysfunctional (Van der Stede, 2000), but sometimes short-term actions may be necessary to bring about an urgent "recovery" from poor performance (Merchant & Manzoni, 1989) which is reinforced when there is pressure and incentives for the organization to look good in the short-term (Flammer & Bansal, 2017).

2.2.2 Creativity & Improvisation

Since the BRCT can be seen as a special, efficient, fast and creative way of acting (Vieira, Costa, & Barbosa, 1982). Creativity is defined as a product or a response that is novel and useful (Amabile, 1982), leading to a positive performance at work (Resende, 2015). In organizational studies, the creativity is a behavior which may encourage actors to create new ways of dealing with problems in organizations (Resende, 2015), including discovery or invention of a significant idea, pattern, method, or device that gains recognition from accepted leaders in a field, while innovation requires further steps to ensure adoption.

Generally, the creativity is a capability perceived as a black & white scale: or you have it, or you do not. Indeed, there are more creative individuals than others (Shneiderman, 2007). However, there are evidences which points out that creativity is determined by personality factors, cognitive style and ability, relevant task domain expertise, motivation, and social and contextual influences (Woodman, Sawyer, & Griffin, 1993).

There are several studies examining the positive organizational outcomes of creativity such as: rise or maintenance of competitive advantage (Anderson, Potočnik, & Zhou, 2014); solutions to business problems by generating creative business strategies and creative changes in job processes (Ford & Gioia, 2000; Taggar, 2002); potential driver of economic growth (Van Uden, Knoblen, & Vermeulen, 2014); as a driver for changes in management accounting and control systems (Adler & Chen, 2011; Davila, Foster, & Oyon, 2009); and as an outcome of using budgets interactively (Sitepu, Appuhami, & Su, 2020).

However, creativity can also lead to immoral behaviors (Gino & Ariely, 2012), since in some cases improvised solutions are not necessarily in accordance with the organizational values and culture or with the guidelines and standards of conduct of the organization and even those that are socially accepted, for example. Although, in the popular perspective, improvisation has a pejorative character - usually associated with lack of planning or disorder - Santos and Davel (2015) realize that this cultural trait can generate quite satisfactory solution to survive in complex and turbulent contexts. In addition, it becomes a way to improve performance, as it has a direct influence on issues of learning (Flach, 2012), creativity (Cunha, 2005), structure and modeling (Hatch, 2002).

Improvisation can be defined as: “the concept of action as it develops, making use of the available cognitive, affective, social and material resources” (Kamoche, Cunha, & Cunha, 2003, p. 2024). Although improvisation occurs to varying degrees, it is through improvisation that routines can change. More precisely, improvisation plays an important role in varying routines. At first glance, it is difficult to imagine a role for improvisation in hierarchies since organizational structures exist to influence, possibly in the smallest details, decision-making at all levels of the hierarchy, through sophisticated mechanisms of communication, coordination and authority (March, Simon, & Guetzkow, 1958)

However, although the organizational decision-making process seems to rule out improvisation entirely (Ciborra, 1999), the study of organization processes that occur daily seems to outline a quite different picture, where procedures and plans are abstract and distant constructions, while improvisation is real and delivery (Crossan, White, Lane, & Klus, 1996). Another empirical characteristic of improvisation is the flexibility in which the same problem is solved either in one way or another, each form perfectly suited to the occasion (Scribner, 1984). This flexibility is useful, since improvisation is implemented to fill the inevitable gaps between standard operating procedures and events as they occur in the daily workflow (Ciborra, 1999).

On the other hand, Egito and Monteiro (2018) point out that improvised solutions through "jeitinho" do not necessarily promote lasting solutions, being punctual "solutions" that can aggravate long-term problems. Once improvisation also can be seen as an organizational dysfunction (Lewin, 1998), to solve an urgent an unexpected problem and an undesirable phenomenon in organizations.

Coexisting with opposites is an art typical of the country's culture. As said earlier, if these traits may be seen as inappropriate within a more competitive environment, some companies, instead of discarding them, have attempted to use them for their benefit, i.e. as a lever to improve and enhance their competitiveness (Tanure & Duarte, 2005). Thus, cultural control is an important element on controlling attitudes and behavior inside organizations (Merchant & Van der Stede, 2007) specially by designing Management Control Systems to balance freedom for creativity and control (Gurd & Helliar, 2017).

2.2.3 Adaptability & Flexibility

Brazilian culture is characterized by the influence of the diversity of colonization and immigration influences, which guaranteed Brazilians a swing (or adaptability) and the capacity

for flexibility (Flach, 2012). These traits are important, in the long run, due to the organizational needs for ability to change and adapt to environments dynamic (Yigitbasioglu, 2016). In other circumstances, changes to management accounting may not be as urgent due to relatively more stable organizational environments. Nevertheless, adaptability of management accounting practices is important as a lack that can eventually lead to their loss of relevance and effectiveness (Johnson & Kaplan, 1987).

Similarly, organizational control systems undergo changes while the organization faces conditions that demand its adaptation. thus, the discussion about the flexibility of an organization's information systems, accounting and control systems plays an important role in how companies will respond to new requests (Yigitbasioglu, 2016).

Thus, in general, flexibility is seen as the ability to respond to changing conditions. In organizations, flexibility can be seen as the discretion of members of the organization on the use and design of control systems (Thomas Ahrens & Chapman, 2004; Johnson & Kaplan, 1987). By giving users the choice of building up different aggregations of performance information, management control systems might support highly differentiated, yet interrelated, mental maps of the organization that are specific to changing circumstances. Flexibility can be further supported by organizing the management accounting function in a way that provides expert advice tailored to the organization's technical or commercial subunits rather than organizing it along the lines of functional specialization (Thomas Ahrens & Chapman, 2004).

2.2.4 Formalism

Academic literature supports a definition to BRCT as a creative problem-solving strategy that may imply disrespect for rules and corruption, or as a type of corruption based on interpersonal relationships (Wachelke & Prado, 2017). In fact, the "jeitinho" is a central category to understand Brazilian society, but some scholars (i.e., Guerreiro Ramos) cannot consider it as a unique national trait, once there are many "jeitinhos" presented in several Latin American peoples which have in common formalism as a cultural trait. The formalism is a particularly useful informal process for the Getting Thing Done strategy, since it is about time management aimed at productivity, that is, a way to solve immediate situations and problems by skipping the long and unnecessary steps that lead to loss of time (Egito & Monteiro, 2018).

However, given many definitions of scholars and some reviews that point out many other traits, academic literature also supports many traits and interpretations about the phenomena BRCT. Nevertheless, it implies in consider formalism as precursor of a BRCT trait, or a category which is included in a bigger one, but not as a determinant or unique praxis of "jeitinho". Thus, there is an interplay between the concepts of formalism and "jeitinho", being the second consequence of the first, that is, the "jeitinho" would be able to establish survival mechanisms and tools that would solve the problems arising from the determinations and obligations arising from formalism. (Bernardo, Shimada, & Ichikawa, 2015).

However, the "jeitinho" can be understood as (i) flexibility or (ii) as an ethical infraction. The first one would be extremely positive, requiring a kind of adaptation. The second, on the other hand, would mean vulnerability of principles and would aim to deviate from the social path and correctly admitted. According to this author, this second way would be extremely and profoundly negative, as it would weaken our institutions and the notion of collectivity and general well-being (Egito & Monteiro, 2018). The BRCT, in spite of being favorable and benign for exclusion in isolation, is something negative, because associations that generate the feeling of instability and lack of credibility of associations due to amateur or unprofessional behavior (Chu & Wood Jr, 2008).

Indeed, the BRCT is also found in ethical paradoxes mediating the behavior between "can" and "cannot" be done. Thus, the "jeitinho" paves the way for arrangements that make it

possible to operate a legal system that almost always has nothing to do with social reality, making actors to become tolerant of criminal attitudes, such as corruption (Araújo, Soeiro, Matos, & Bautista, 2020). Indeed, ethical behaviors can be influenced by several factors, which can be: a) contextual/situational, such as the concentration of the effect, the social consensus, the probability of the effect, the magnitude of the consequences, the proximity and the temporal distance, codes of ethics and programs, climate and ethical culture (Jones, 1991); b) individual, such as moral cognitive development, idealism, relativism, Machiavellianism and job satisfaction (Kish-Gephart, Harrison, & Treviño, 2010), moral identity, moral attention and moral connection (Treviño, Den Nieuwenboer, & Kish-Gephart, 2014); and c) interpersonal, such as the influence of co-workers, examples of the leader, of the fair and unfair treatment by managers (Brown, Treviño, & Harrison, 2005). Nevertheless, these factors are a kind of triggers for the use of “jeitinho” by the actors when they face ethical paradoxes which will be solved by the easiest and already known way (the BRCT), especially in cases where they do not act as stimuli for them to follow some desired behavior.

2.2.5 Personalism

One of the most important characteristics of Brazilian culture is hierarchy (Freitas, 1997) and as a direct consequence of this characteristic, there is authoritarianism (Rodrigues, 1996). Another fundamental feature of Brazilian culture is expressed in the form and importance of personal relationships. This trait refers to the importance of relationships and not individuals in Brazilian society (Freitas, 1997). In Brazil, where hierarchy and personal relationships differentiate citizens, paternalism stems directly from this combination of concentration of power and personalism (Tanure, 2004).

Thus, the Brazilian social cohesion is manifested by loyalty to the figure of a leader. The leader who earns his group's loyalty accumulates personal capital by the amount of followers and the amount of information accumulated by them. The price of this loyalty is the pressure exerted by the group's members for security (Tanure & Duarte, 2005). The counterpoint to personalism is the fear of making mistakes; the desire to always do well and be recognized for 'great power' is one of the origins of this stance. Two observations must be made regarding the fear of making mistakes. It can be paralyzing and negative for the organization's performance or it can be well led by leaders and become an incentive for improvements in the search for self-updating (Tanure & Duarte, 2005).

3 DATA AND METHOD

We perform a field study applied in an interpretative approach. We use Brazilian culture traits as an interpretative frame to draw our conclusions. We examine the empirically Brazilian culture features influence on controllers' daily activities and functions. In so doing, the interview method was considered essential to gain insights into the participants' perceptions, opinions, and views about the influence of BRCT in their day-by-day. During the research conduction, our findings emerged initially by reading our empirical material to seek empirical findings, instead of the theory. However, prior theoretical knowledge helped to provide a plausible background for the observations.

Thus, we conducted this study in two stages: (a) pilot interviews and validation; and (b) in locus semi-structured interviews. The first stage aimed to develop familiarity with study subject and adaptation of protocol design. Thus, our pilot interview protocol was sectioned in 3 parts: (i) interviewee attributes; (ii) company attributes; and finally (iii) Brazilian culture influence on controllers' functions and activities. Those questions about Brazilian Cultural Traits were based on Chu and Wood Jr (2008), Pedroso, Massukado-Nakatani, and Mussi (2009), and Balbinot et al. (2012). Then, we preset our protocol to four scholars which helped

to assess and validate our protocol and tested his adequacy in a pilot interview with three controllers’ during 2016, June. This step was important to define main questions and ordinate our protocol.

In the second stage we interviewed controllers face-to-face or via video conference about the influence of BRCT over their functions and activities. Were interviewed 20 controllers from different Brazilian federal units. The final interview protocol was based on nine questions divided also in three parts. The first and second parts were the same of our pilot, however the third part was reduced to five questions involving most relevant features of Brazilian culture presented in pilot interviews and supported after reviewed by scholars. All interviews were conducted and analyzed in Portuguese, to avoid losses of meaning into interviewees’ speeches, some interview quotes were translated only for illustration. Table 1 shows our data collection instrument. All Questions about BRCT were based on literature review.

Table 1 - Interview Questions

General Questions	Interviewee (I)	Can you please describe your academic background and talk a little about your professional career? What are your main functions and activities currently?
	Organization (II)	Could you describe the organization's management model? What about the most relevant aspects of organizational culture? What are the main activities performed by the controllership in the company?
Brazilian Cultural Traits (III)	Short-Them orientation	Brazilians are famous for leaving things/activities to the last moment, do you observe this behavior in your company among managers and employees? How does this affect controllership systems and activities?
	Creativity & Improvisation	Brazilians are also known as a people who have a high capacity for improvisation and flexibility. Do you observe this behavior in your company? How does this affect controllership systems and activities?
	Adaptability & Flexibility	Brazilians in general are governed by many laws, rules and norms, and so there is often a tendency to try informally to circumvent these norms (the famous BRCT). Is that something you also notice in your organization? How does this affect controllership activities and system?
	Formalism	In Brazil, there is a perception that people want to take advantage of everything and with that the degree of trust between people is small. Do you observe this question in your company? Do you think people trust others in your company? How does this affect the relationship between controllership and other units in the company?
	Personalism	People say that the Brazilian people are very creative and innovative. Do you notice this in your company? How does this affect the controllership area? Can you give an example of improvisation or creativity in the area of controllership?

Source: Authors (2022)

In order to gaining access to interviewees, firstly, we had contacted some professionals who were found in LinkedIn, friends, students and ex-students which are involved with activities related to Managerial Accounting department. Those initial participants were both controllers and personal near to them in order to guarantee an initial access to key-participant. Those ones, which are not controllers, we asked for a meeting with the controllers. Therefore, the technique of snowball sampling had been employed to recruit other participants for our study. Such technique implies that the existing contacts who had been the initial interviewees were asked to nominate other participants who fulfil the theoretical criteria of the study.

Thus, in order to provide better insights and conclusions, in this research, all 20 interviews were audio-recorded and then fully transcribed (Saunders, Lewis, & Thornhill, 2012). In addition, the interviews were conducted for 7 months, between July and December of 2016. The total of hours recorded were around twelve and the mean of each interview was 40 minutes. Therefore, the transcriptions were sent back to respective interviewees for confirmations of meanings and ideas as practiced by (Wiesel, Modell, & Moll, 2011). In order

to support the process of analysis, we performed a qualitative data analysis assisted by computer with the software Nvivo12. NVivo software aid to storage all data and to operationalize our analysis during data reduction, display and interpretation stages (Miles, Huberman, & Saldaña, 2014).

The data reduction was made by writing summaries of interviews, coding and categorizing transcriptions (by some categories such organizational size, culture and management model and acting sector, also some individual categories such gender, training area and experience) , and writing memos. In addition, along this process was developed a diary to record ideas and reflections about the project (Saunders et al., 2012). Our initial codes emerged from the literature review such BRCT features, and attributes of cases. The second and further levels of nodes was dedicated to in vivo coding to identify BRCT perceived characteristics, impacts into controllers' routines, strategies to deal with it and contradictions. This way our code tree has initially 52 nodes. After reviews, there were 135 nodes.

Finally, in order to guarantee the reliability and validity of this work, we fulfilled Ahrens' (2008) criteria of reliability and validity: (i) Authenticity and familiarity with the field. Thus, we collected authentic data in the field and became familiar with the information and actors in there. (ii) Plausibility, that is, the presentation of actual research. So, we presented real research, having in fact gone to the field. (iii) Criticality in all stages of the research; due to our attempting to divergent information and conflicting statements. (iv) Multiple voices in the field; since we observed multiple voices and resources in the field - made field observations and document analysis, as well as interviews with different actors in the field. Finally, (v) Writing and living in the field, due to carried out transcripts of the interviews analyzed, as well as several notes about the data obtained and observations made in the field. Our results are exposed in the next section.

4 DATA ANALYSIS AND DISCUSSION

4.1 Controllers' Perception About Brazilian Cultural Traits on Organizations

In this section we will present a more analytical view about controllers' perceptions about the BRCT. It makes clear that the management model can influence which aspects of the BRCT. We observed those professionals who works in family businesses or with classic and/or pragmatic management are more likely to focus on usage of hierarchy power and concerns about corruption and alienation. On the other hand, those who worked in companies with a behavioral model highlighted with greater intensity the concern with formalism, encouraging reliability, creativity and innovation, and adaptation and flexibility. A common characteristic to them all was their concerns in relation to time-orientation.

4.1.1 Short-Term Orientation: Why do it Today, Whether I can do it Tomorrow?

In our analysis, this cultural trait appears to be present in all cases, at organizational level. This demeanor can produce some misfits with organizational objectives and inefficiency and/or losses into activities. Therefore, the presence of this behavior, implies in some delays inside organization activities and practices. This way to handle the daily operations an organization must recruit more human capital. As a consequence, the Brazilian time can rise risks and errors which can imply negatively the financial health of an organization. As can be observed in the speech of an interviewee:

[...] You will need more people to handle the operations, since it is not an organized or planned thing. It affects by the fact of the risk of errors, or of you forgetting a payment and having to pay with interest and fine. [...] For lack of planning you can

affect your cash flow and not have the resources to meet your obligations on the date. (Interviewee 07)

However, in our interviewees' speech the only exception were tax obligations. The Brazilian tax code is overly complex, and it imposes some disbursements whenever its requirements are not achieved. It is the reason of most Brazilian organizations draw their day-by-day activities and employ many resources to achieve the Brazilian tax requirements, in some cases diverting controllers from their management function to meet fiscal needs.

Sometimes we get troubles because of this (delays due to Brazilian time). In my department, we cannot leave anything to the last minute, because everything is onus, everything is disbursement, especially when talking about taxes. (Interviewee 03)

This situation can lead to the generation of function conflicts (Horton & Wanderley, 2018), mainly because the controller is considered an important executive in the organization, who exercises the preparation of strategic and budget plans (Anthony & Govindarajan, 2008). However, function conflicts were not the object of analysis in our study, but it should be brought to light on this point since the vast majority of our interviewees did not appear to have such conflicts, as if they were already used to such a situation, but specific cases seemed to have contradictions between the material and instrumental practice of their functions and the discourse on them.

Another finding refers to the time that respondents are within organizations absorbing their culture and management models. When observing how the interviewees' perception is possibly affected by time, we find that in the short and medium terms there is a greater concern in relation to corruption. However, the longer the time, apparently this concern is being replaced by respect for the organization's models and culture with the acceptance of the power of the hierarchy, for example. Other characteristics were always present, such as the incentive to flexibility, reliability, timeliness, and concerns/control over formalism.

4.1.2 Creativity & Improvisation: to Make Happen

In our analysis, interviewees pointed out creativity and innovation are commonly used to provide small solutions on day-by-day activities and process, that do not involve nor affect a strategic decision making. In addition, these aspects are perceived as success key-factor to any organization, and in some cases, it can open doors to every individual to contribute with ideas which can be adopted, and further contributing to organizational performance.

This concern reinforce an assessment given by Flach (2012) in which creativity and spontaneity contribute to the ability to quickly search for solutions to problems to be solved at the same time they occur. Indeed, our interviewees pointed out when creativity takes place, it can help the organization to improve some activities and process, increase the team motivation, and stimulate a better interpersonal and interdepartmental relationships. But on the other hand, depending on the nature and severity of issues, those which are solved creatively, quickly and spontaneously does not always have the most effective resolution and would carry out to expected and/or non-expected consequences.

Oftentimes, when an organization faces a calendar conflict or some challenges on its daily routines, specific requests are generated. Brazilians, particularly, avoid do not correspond what is expected from them. Thus, they generally accept all requests independently if they can achieve it. In addition, the requester can be offended with a negative statement for his or her ask. These situations are not common solely in vertical hierarchical relations, the same happens in horizontal relationships, as pointed by an interviewee:

Sometimes your boss asks you something and you [...] will not tell him/her you cannot do it. You turn around, do, create, invent, exchange, change [...], to make it happen. So, I think we really need to be creative inside the company to give small solutions. It's very personal. (Interviewee 01)

The environment in which creativity and innovation are most explored were those with less regulation and rules. In structured or formal organizations, the routines and rules are plastered, suppressing the possibility of actors being creative. In some organizations, the creativity and innovation, are not supported as a cultural aspect inside the organizational culture. Thus, the creative process is not supplied by an ordained or systematic process, it remains informal. However, the freedom for creativity in addition to depending on the management model and organizational culture, also depends on how the sectors/departments are structured, as we can observe in next two quotes:

Those who work in a regulated environment do not have freedom to create or being creative. Who is on the other side wants the information/report [...] “When force comes on the scene, right goes packing”, but in small things, we had seen improvements in processes. (Interviewee 02)

Sometimes the processes the Department of Managerial Accounting is plastered, but often we can be creative and bring productivity gains by stopping, talking, and supporting the business. (Interviewee 04)

Finally, it's important to make a distinction between creativity and improvisation. Individuals need creativity to provide solutions then innovation, nevertheless when there is no time and driven by personal factors, they can think in temporary solutions that does not complies the organizational rules. In so doing, into an ordained process the creativity can provide some ideas that will turn into innovation. On the other hand, improvisation can be avoided when it comes to make things happen, without even comply the rules. When this behavior is repeated many times, can bring some problems for organizations, as seen in the passage above extracted from the speech of an interviewee:

Creativity is good as a principle and becomes essential, otherwise you do not create new products or processes. But it can be confused with the lack of organization or some disorganization and the way it is too. Some things you can make flexible, but you cannot invent when it comes to answering a customer, issuing a tax invoice, entering products [...]. (Interviewee 18)

Thus, improvisation consists of a search for shortcuts to solve certain problematic situations, which can occur on the following occasions: existence of obstacles, attempt to find a solution, need to achieve something, competition, belief that if you don't use it you'll suffer, need to speed up the process, (Vieira et al., 1982).

As Vieira, Costa and Barbosa (1982) point out, the BRCT consists of a social conflict-solving practice capable of reconciling interests, creating original alternatives for each problematic situation and making the decision-making process faster. Furthermore, as a core, the creativity can be used into a structured process leading an innovation or in a non-structured process or unexpected situation what leads to improvises. Both, innovation, and improvisation have the same root, Brazilian smartness and/or creativity, but they are a key to Brazilian support the changes and daily tasks.

4.1.3 Adaptation & Flexibility: When It is Better to Me...

First of all, the general perception of our interviewees about the creativity and flexibility of Brazilian lies on the general idea that they are very easygoing and can support every weathering. In other words, Brazilians are very versatile, and to them seems there is no bad time or crisis. About this versatility, one of our interviewees commented:

Brazilians are very suitable. We have several examples here, the staff really excels in this aspect [...] the Brazilian is very versatile, very creative. (Interviewee 07)

In this sentence, adaptive means a very smart person with a large ability to do something. Thus, are adaptability, flexibility and improvisation positive to organizations? The answer to this question depends on the individual and organizational philosophies. At individual level the perception about these aspects of BRCT lies on affinity and previous experiences of the controller with these characteristics. Those interviewees which had more affinity with adaptability and flexibility, points that it is a positive market differential to their careers. As the following statements:

I think flexibility and creativity are a great management tool. [...] the Brazilians have the gift of improvisation and being flexible. (Interviewee 04)

The Brazilian controller is more able to deal with organizational problems and find a solution than those in other countries, because of the BRCT [...]. (Interviewee 09)

Whereas, the others affirm that there are no possibilities of being different from the rules and argue that when someone employs any of those aspects into the organization routines it affects the Department of Managerial Accounting's work – the main impacts perceived into controllers' routines are detailed in the section 4.2. These last ones, highlights that at an organizational level, the organizational culture and management model of the organization seems to (in)directly stimulate it, or not.

The norm was made to be fulfilled [...] I think you must put in the head of the collaborators the reason why the procedure exists, what the objective of it, and to clarify that his work will impact there in the front, if he does not do that. (Interviewee 05)

Although the creativity and flexibility in individuals' behavior to adapt to a new situation is perceived as a good thing, if this demeanor represents to circumvent of current rules, needs to be repressed. In other words, flexibility is a virtue since it does not represent cheats or circumvent norms. Upon there is a conduct which does not comply with the rules, we face the formalism, the most typical aspect of BRCT.

Finally, BRCT can sometimes act to break the bureaucratic dysfunctions, where rigid standards and norms are sometimes made more flexible, to meet an objective. Although, adaptability and flexibility do not necessarily conjure the BRCT. However, making the rules more flexible does not make it more efficient; on the contrary, modifying the standards and norms can cause harm to third parties, even without their consent.

Regarding professional experience and activities performed, we observed that they worked in the treasury had greater concern in relation to corruption and reliability. He also drew attention to those who deal directly with taxes, emphasizing the time frame and the capacity for adaptation and flexibility. Those with greater experience in controlling and auditing highlighted virtually all dimensions of the BRCT with greater weight for reliability and timeliness, and among them a case with greater emphasis on creativity and innovation. In

part, although experiences may shape the respondents' attention to each aspect, they are also influenced by the management model and organizational culture to which they belong. This exemplifies the perception that attention can be shaped by processes from top to bottom (that is, oriented to schemas) and from bottom to top (that is, oriented by stimuli) which exert influence on the processes of adaptation and organizational change (Ocasio, 2011).

4.1.4 Formalism: This is Not Fair in My Case...

There is a general perception that Brazilians are governed by many laws, rules and norms, and so there is often a tendency to try to circumvent these norms in an informal way. For this, it is tried to show how much the norm is unjust for the specific case (Motta, 1997). Formalism consists in these discrepancies between social, political, and legal institutions in relation to social practices. However, formalism is not a determining feature of the BRCT, as it is also part of a global strategy for Latin American countries to overcome the development phase in which they find themselves (Guerreiro-Ramos, 1983).

Thus, the BRCT would be, therefore, characterized as a search for informality to deal with the excess of norms, rules, laws, which would constitute elements of bureaucracy as a pure type (Weber, 1978), considering the predominance of instrumental rationality (Guerreiro-Ramos, 1983). However, even when the normative appears to standardize, people look for faster and easier ways to do the same over time regardless the hierarchical structure. Thus, this fact is perceived as natural for human beings. As follow:

Searching for a shorter path is very natural for the human being. (Interviewee 01)

The normative always appears as a necessity: the need to standardize, to hierarchize, to teach or to take a step by step. [...] Here (in Brazil) the biggest challenge is to fulfill a giant number of standards without breaking the law. (Interviewee 02)

In addition, the formalism is an intrinsic cultural aspect, and it seems to be rooted in each social relationship such at work and at home. It implies in an informal flexibility of legal rules, being a paralegal institution that aid to do things faster or achieve a wanted target. In so doing, it can be perceived as corruption by not comply with legal requirements.

This way, the formalism needs to be done carefully in some spheres because, since to circumvent rules is corruption, this demeanor cannot be repeated often, in order to not be the rule, but just an exception to small or irrelevant things. Sometimes, these actions can be provoked by lack of communication and information about the rules and norms, by a self-benefit seeking, or even when the norms and rules do not make sense with perceived reality of actors which leads to a circumvent approach.

According with our finds, to circumvent rules and norms can affect controllers' work and reliability because is expected from this department the establishment of controls. In spite of this fact happens in many cases on our interviews there is a perception of decreasing in function of the economical dynamics with more relationships with global organizations from other cultures, especially from developed countries. As follow:

The rules were made to be fulfilled. [...] but sometimes people do not know why they should do [...] they do because someone says it must be done. (Interviewee 05)

People will always try to circumvent a rule when it is to suit their own interests [...] In general, this has a very strong impact on the Department of Management Accounting, since it is an area that has several functions, but the great contribution is the establishment of controls to ensure that the rules are followed and achieve results. (Interviewee 13)

Therefore, while formalism is a primary strategy, BRCT would be a secondary strategy. The way is used to impersonal urban domains, where the representation of rationality and equality prevails (Barbosa, 1992). It would occur when the effective behavior of individuals failed to observe the relevant rules, without this becoming a mandatory sanction for those who violated it (Vieira et al., 1982). The BRCT is born, therefore, from the encounter of informal practice with the current instrumental rationality of the system.

Consequently, depending on the situation and the context, the escape of small norms or rules, if it does not cause harm to third parties, can efficiently resolve an occasional emergency. However, it can happen that the exception becomes a rule, cause harm to third parties, or even influence individuals who correctly complete formalities (Flach, 2012). Creating a loop of more rules to avoid such losses and again looking for a new informality.

Since formalism is an aspect of the Brazilian culture related to obtaining self-benefit, its use in labor relations can affect the degree of trust between people of the same organization, and with this, difficulties arise at work. The next section is dedicated to clarifying the main perceptions about the individualist versus collectivist views in the analyzed cases.

When observing more closely the perceptions about the BRCT segregated by the gender of the interviewees, two points drew a lot of attention. The first is that women were more concerned about corruption and alienation. Thus, our evidence suggests a gender differential in subsidizing corruption and alienation practices, in which women are less involved/prone to such practices. This finding corroborates research that points to a difference between men and women in relation to corrupt practices in which women are less involved in bribery and are less likely to accept bribery (Swamy, Knack, Lee, & Azfar, 2001), which reinforces the idea of promoting women as a potential anti-corruption remedy (Alhassan-Alolo, 2007). However, this does not mean that women are inherently more honest, but that they are more opportunistic when they have the chance to break an implicitly corrupt contract and less involved in retaliating for non-performance (Frank, Lambsdorff, & Boehm, 2011).

However, graduates in economics were overly concerned about corruption in the organization. Thought shared by those trained in administration, but that was not observed by those trained in accounting. Concerns about the alienation were exclusive to those trained in management. Since corruption creates distortions in the organization's financial statements, professionals can therefore pay attention to the performance of audits with a more prominent role in the fight against corruption, in addition to adopting effective preventive measures, such as anti-corruption certification (Jeppesen, 2019)

4.1.5 Personalism: What is Better to Me or My Group

At social level, there is a perception that Brazilians always looking for advantages to themselves as a unique person or individual group. In our analysis, most of our interviewees perceived the individualism as a problem into organizations. In addition, the lack of reliability is something very specific from person to person or between departures, and not a generalized conduct inside organization. As follow:

I think this is a very particular thing [...] it is part of Brazilian culture, but I cannot say that I have this as a generalized scenario here. I think it's a very cultural thing.
(Interviewee 06)

However, this cultural trait seems to be less present than the others. On the other hand, this demeanor involves taking advantage at work, as an example, by passing responsibilities, functions, and so on, to another person or departure nearby. Those ones who looking for visibility or more benefits can do everything to achieve their goals, including fraudulent/illegal and non-ethical conducts.

Maybe in less proportion than these other problems pointed out, but it happens [...] not concerning anything fraudulent, but wanting to bypass a problem [...] (Interviewee 10)

In contrast, there a taken for granted perception like a karma: what will be, will be. Thus, if the organization is conducted ethically and protecting the right/correct conduct, they will take their advantage, despite the difficult in keep the synergy among the people. In our interviews, we identified the origin of this lack of collaboration becoming from a lack of communication about the individual roles and functions, performance evaluations metrics, and competitive environment, and also a personal factor of personality and character.

Finally, the individual conduct seeking advantages, can be interrelated with a street smart to achieve the desired target. This way, when people spend their effort for their good, they are being proactive to a specific personal aim.

The second is that men were more accepting of the power of hierarchies. This perception may derive from the fact that Latin cultures have relatively strict expectations and norms about sex, which favor men at the expense of women with the presence of oppressive sexist metaphors and cultural narratives (Bracero, 1998). However, emphasizes that the skills of women and the traits of female leadership aimed at relational leadership (Uhl-Bien, 2011). This insight can allow men and women to change gears and not be surrounded by gender stereotypes. Also, can help organizations to define the desired professional profile to perform management and control according to the organization's culture profile and management model, for example

4.2 Brazilian Cultural Traits Influence on Controllers Functions and Activities

In this section we divide the analysis into two parts: the impacts of the BRCT of life on the organizational day-to-day told by the controllers' perspectives, and strategies reported by them to encourage and/or discourage the BRCT within organizations. We outline our discussions bellow about reflexes of national culture, in this case BRCT, on the structuring and operation of organizations' control systems. The following main impacts discovered on interviews, are presented and summarized in the Table 2 **Erro! Fonte de referência não encontrada.** which was divided according to each related BRCT aspect. These, impacts are discussed further along this subsection.

Table 3 – Main BRCT impacts based on interviews

BRCT	Perceived impacts
Confucian Dynamism	<ul style="list-style-type: none"> Delay at work Increased risk of errors and fines Internal conflicts Postpone problem resolution Difficulties in planning Incompatibility of expectations Increase in team size
Creativity, Innovation and Improvisation	<ul style="list-style-type: none"> Use of hierarchical power Do it anyway Imitation Formalism Breaking of routines Increase of meetings Cost Reduction
Adaptability and Flexibility	<ul style="list-style-type: none"> Flexibility daily Formalism Proactivity Uncertainty Reduction

<p>Individualism versus Collectivism</p>	<p>Increase in Standards and Control Mechanisms Lack of communication and integration Lack of trust and understanding Transfer of work and responsibility Distrust of information veracity</p>
<p>Formalism</p>	<p>Increase in the number of standards Increase in Revision of standards Development of a better recruitment processes Trickery and corruption Use of hierarchical power</p>

Source: authors

Analyzing our interviewees, a discuss presented on interviews manuscripts, we found many impacts into organization day-by-day and consequently over controllers' job. For example, the trend to do things latter affect the quality of work. Doing this, several delays at work can be occur, also facing an Increase in risk of errors and fines. According to our interviewees this is a situation in which some internal conflicts can be observed because incompatibilities into agendas and expectations of different job positions. The information flows are broken when someone delays the delivery of requested information. This way, the problem resolution is postponed and with this fact several difficulties to planning will occur. Facing those difficulties, founder managers and owners will be tempted to increase the team size in order to achieve their goals or will snare the BRCT with rules using the hierarchical power. By the other hand, professional managers will restraint this behavior with increase in rules, control systems and performance assessment, or revising the norms.

Some impacts on the Department of Management Accounting are related to delays in the delivery of work, which indicates that the controller should spend his attention to charge the other people the delivery of the work or the information in data so that it acts a correct evaluation and structuring of the subjects. However, people are not attentive to work, it implies a bigger risk of errors. Thus, financial management becomes more complex because there were cases which an approval of a payment was made at the time or after expiration, generating penalties or still perform, or fail to realize, a wrong payment.

The constant pressures for the work on time also generate internal conflicts in the priorities of demands and expectation breaks about to the work delivered, causing the controller to dedicate himself or herself to an audit work (conference) of the information and act as conciliator of the demands and expectations to manage the deadlines and activities of the staff, being responsible for closing the information such management reports.

Whenever there are hierarchical pressures to improve process and reduce costs, many people will seek to an easy way to do the requested. However, some of them will carry out legal solution and the others not. People can access their creativity to develop something new or imitate other companies, or they can just do it anyway. When there is an organized process to develop creativity internally, it is a good solution to day-by-day problems, but it will rise the number of meetings and can be slower than give to people freedom to act. On the other hand, if that freedom was not assessed can be a start point to rise the formalism and, in this case, will be created many improvisations to "solve" problems which will postpone the solution.

Innovations help to reduce costs and facilitate work, whereas improvisations can cause headaches in the medium and long term, as basic procedures may be failing, for example, issuing invoices and filling in information in the accounting system. Which if recurring can lead to the generation of reports with errors. What demands greater control and supervision, and attention to the veracity of the information on the part of the controller.

In addition, encouraging creativity in a formal way may require several meetings in search of solutions and innovations for the organization, which may be legitimate or copied

from other organizations, and the controller must attend these meetings to point out faults and financing possibilities. Generally, the normative comes to carry out patterns and standards, but it creates some restraints to individual behavior and acts. Sure, it comes to reduce uncertainties, but it cost the daily flexibility to act in order to solve problems regardless the individual proactivity. In a change process will be expected that Brazilians are able to adapt to the new by being flexible.

Flexibility and adaptability to new situations allow managers and controllers to generate changes in procedures and readjust work more efficiently, but there is strong resistance (this shows the passivity of the Brazilian test at work). However, when there is a flexibility of the rules on a daily basis to accept actions, it implies a formalism that can end up being institutionalized and seen as the rule and not as an exception or a punctual solution. Thus, greater adjustments are necessary in the revision and restructuring of the standards.

The individualist behavior and seek for self-benefit generally is restraint with norms and associated with control mechanisms. This behavior implies in unreliable information because people can manipulate information both intentionally – in this case corruption to achieve self-benefits or to figure out a solution to performance indicators; and non-intentionally – when there were no training or instruction to do a specific occupation. Often, the controller will be more cautious when analyze the information and reports delivered. These reports when are not structured according to the instructions can contain a lack of understandings. Whenever there are not clear instructions people can act by themselves doing what they think that is right, and this way the work will be in function of personal believes which can implies into transference of responsibilities and functions.

An increase in the number of layoffs can have the opposite effect, in case people delay taking the culture of the organization, using more the way. This is a problem in case of communication failure or lack of clear specifications of functions and manuals of conduct. With this individualistic behavior there may be demands for the controller to identify problems, correct them by misrepresenting/overlapping their functions and shifting it from what is really the controller's functions. In addition, the lack of standardization and the lack of trust in the information and reports provided to the controller for evaluation and preparation of managerial reports requires more time for elaboration.

In addition, teams without synergy distance the controller from its function of taking the organization to effectiveness, in this way, the controller loses its credibility. In order not to happen, this professional establishes control mechanisms to contain such behavior, and seeks to keep teams motivated with job rotation, awareness work and meetings with key people, for example. Others impacts of BRCT lies on formalism. In order to reduce this demeanor will be increase the number of revision and new standards to align the actors conduct to which is expected of them. Also, can be proceeded a team turnover to contract a new member which are more professionalized and/or have better fit with organizational expectations. This idea lien on a cultural approach. When an employee does not works fitted with organizational culture and logics, he or she will be fired and another one with a better cultural adjustment will be hired.

4.2.1 Strategies Employed to encourage and discourage Brazilian Cultural Traits

According to our interviewees the BRCT have some aspects to incentive – e.g., creativity and innovation, and adaptability and flexibility – and others to disincentive – e.g., improvisation, short time orientation, individualism and formalism which is consistent with the multifaceted process.

Then, in this subsection are presented first the main strategies to incentive the good dimension, and after, the strategies to disincentive the bad aspect of BRCT according to our analysis based on interviews transcripts. Strategies come to align people's behavior based on

expectations, power conferred on the Controller by the organization, or the organization's own philosophy is that they define them. The Table 3 summarizes those main strategies to incentive and disincentive the BRCT aspects.

Table 3 - main strategies to encourage and discourage BRCT

Encourage	Discourage
Creativity and Innovation	Improvisation
Imitation or copy of successful cases Promoting job rotation Motivation Mixed teams (gender and generation) Organization and planning Recognition of individual ideas	Increase inspections and formal controls Perform Planning
	Short Time Orientation
	Perform training Perform Planning Offer incentives and benefits Resignation Be an example Awareness Conduct performance appraisals Advance deadlines Monitoring, inspection, and controls
Adaptability and Flexibility	Individualism
Change routines Develop communication Encourage proactivity Promote decentralization	Be an example Communication and awareness Resignation Bringing together like-minded people Increase inspections and formal controls Use the power of hierarchy
	Formalism
	Be an example Increase inspections and formal controls Awareness Updating and Revising the Standards More general and flexible standards Professional management

Source: authors

In order to incentive the creativity to promote innovation there are many strategies that might be applied. Some interviewees pointed that the innovation rises from an organized/structured process giving a relative importance to planning and keep the team motivated. However, not all cases are structured to incentive innovation internally, this way, in these cases they use other strategies such imitation of successful cases. Regardless of structuration degree giving attention to incentive the job rotation and recognition to people's ideas.

The job rotation in addition with the decentralization of decision-making process promotes new ways of thinking the same work which can be good to develop small solutions to day-by-day problems. Also, it can incentive the adaptability and flexibility necessary to get fitted to new conditions. Furthermore, it is an individual factor – e.g. proactivity – which is related with the capability to adapt to new conditions. Thus, to generalize this capability, generally can be developed communication among teams.

On the other hand, to disincentive the undesirable aspects, the interviewees pointed to the importance of create and revising the control system. For instance, to discourage improvisations, were mentioned the increase in inspections and formal controls, also perform planning. In addition, to reduce improvisation, is usual treat its root: the short time orientation. Thus, the controllers gave importance to perform training and planning, and offer to their

subordinates some incentives and benefits to align the behavior. Thus, they need to change deadlines to some days before the real date, and by this fact depending time monitoring, inspecting, and controlling the compliance of dates.

In this case, is expected to board members, and the same to controllers, set the example and perform a work of make people aware of the importance of doing the work on time, to follow the instructions, to fill the reports and documents, and conduct performance appraisals. In contrary cases the solution is resignation.

Many of these problems crop out because the individualist seeking of self-benefits. This way, the controller gives the example to others and act as facilitator to communication among teams. Manage the teams to bringing together like-minded people and try to force the collective thinking via systems are examples of use of hierarchical power. In addition, increases in inspections and formal control mechanisms is also expected. And, again, irremediable cases are treated with resignation.

Finally, the formalism is treated in two dimensions: the first at informal level by make people aware of rules, norms, instructions, and so on, and by given to them examples in how to conduct. And second changing the norms with increases in inspections and formal control mechanisms – which involves, as an example, new developments and revisions of standards – or making some flexible norms to day-by-day activities, and even in this case is needed a structured report system to control the formalism.

By the formalism be a cultural aspect in some cases some interviewees pointed to an importation of high skilled professionals which brings to company innovations, new ideas, and do not bring these avoided aspects of BRCT by previous programming of a good organizational culture.

In general, more structured firms (rules, hierarchies, etc., well defined) tend to restrict the cultural characteristics of the actors by aligning them with the company's organizational culture (or management model). These organizations incentives those aspects perceived as good and repress the others. On the other hand, fewer structured companies (here we mean smaller, younger, less professionalized, etc.) seem to be more sensitive to elements of local culture. In this way, they have activities and routines influenced by the identities of the actors (at all levels). Since less structured firms generally do not impose such restrictions on actors, leaving them "freer" to assume their identity, the Controller assumes a key role in restricting the actors' cultural characteristics, these align with his/her expectations.

In both cases, the general perception is repressing those aspects which are not fitted with previous expectations coming from organizational culture or from controller believes. However, many of our interviewees facing the formalism and as a response to it they increase the norms and formal control mechanisms which is a contradiction. Whenever actors believe in a lack of legitimacy of a norm, it must not be followed, decoupling its determinations. Furthermore, the formalism is generally associated with an individual approach to earn self-benefits.

In spite of a huge number of strategies to disincentive the BRCT, two strategies seem to achieve this propose better than others. The first lies on awareness of collective perception and sense of belong to a group, and second, is not a unique strategy but a set of strategies gather employed to align the expected demeanor as example of internal communication of targets and expected performance, plans of incentives and benefits, and an exemplar conduct of people hierarchically superior.

5 Closing Comments

Our main purpose with this paper was to provide an overview of main Brazilian Cultural Traits influences on management accounting by controllers' perspective. Thus, we perform a

qualitative inquiry to gathering data from the field to assess participants experiences about the BRCT along their profession and how it impacts their jobs. We provide evidence in favor and against Brazilian Cultural Traits.

The individual evidence reveals attributes of the participants and give organizations that may be associated with the perception of the phenomenon. As for the participants, we saw that their clashes in the behavioral traits were related to gender, area of training and the experience of the participant (time and positions held). As for the companies, we saw that the type of control of the organization of the management model and the organizational culture are associated with greater permissibility or constriction of the BRCT.

On the one hand, there is an interest on the part of some organizations to use the potential of the BRCT since it is channeled to promote the organizational objectives. In these cases, organizations and their leaders try to direct the best practices of using the BRCT. On the other hand, there are situations in which the BRCT is not desired. in these cases, the first level of restriction on the BRCT seems to emanate from the organization and secondly at the individual level with professional identities.

In this way, the BRCT seems to be a response of the organizational agents in which there is a low ideological control and/or greater technocratic control when there is a disassociation from the internal cultural requirements of the organization of the local culture. This implies that when individuals are faced with situations of ethical dilemmas, the solution that seems easiest to them and which has already been learned prevails, that is, the BRCT appears.

Accepting or combating BRCT will depend on organizations and leaders' standpoints about any specific trait. However, it is important to consider that, even if it is possible, it is not always easy to manage the desired behavior of all the people who constitute an organization. Perhaps one alternative to combat counterproductive behavior derived from the application of the BRCT in a situation of ethical dilemmas is training and awareness campaigns on the effects of actions on the organization's activities and on the work of other employees.

Whenever those traits perceived as negative there are short-term and medium-term consequences. Although it seems to be a faster solution, in fact these solutions rendered through the use of loopholes or flaws in the controls do not necessarily improve the system, they expose system's limitations that can be used for a further improvement.

As research limitations, we emphasize that due to the number of respondents, little depth was given in other dimensions of the BRCT. This also affects the understanding of the real impact of the BRCT on management accounting practices and necessary adaptations to accommodate such tensions. As a result, recommendations for future research seek to provide greater evidence about the influence of the BRCT on practices and their adaptations. alternatively, when looking to analyze the dimensions of the BRCT individually, a survey can be carried out to relate the influence of the dimensions individually, or as an index of the presence of the BRCT, with aspects such as, for example, the performance of the organization and control with attributes organizational aspects such as those presented in this article and add other variables, such as the level of innovation, creativity, organizational learning, implemented controls and accounting tools.

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