



UNIVERSIDADE CATÓLICA PORTUGUESA

A Partner in Crises

Controllers' Skills Influencing Decision-Making

Final work in Academic context

presented to Universidade Católica Portuguesa
in order to obtain the master's degree in Management, with specialization in
Controlling

by

Luís Filipe Dias Pinto

Under the guidance of
Prof. José Miguel Oliveira

Católica Porto Business School, Universidade Católica Portuguesa

Abril de 2024

Acknowledgments

A heartfelt thanks to my family for the outpouring support during the master's journey, especially at the summit of this dissertation's elaboration.

My deepest and sincere gratitude for the clear guidance of Prof. José Miguel Oliveira, as well as the six wonderful people who took precious time from their personal lives to endure over an hour of exploratory talk with me about controlling.

To my inspiring mentor, Ricardo Santos who first put me on this wonderful path.

To Universidade Católica, by providing the opportunity and resources so I can openly/freely discuss a theme I'm passionate about.

Finally, this research could not have been done without love and patience, and for that, my gratitude is forever with my girlfriend, who is the other indirect author of this thesis.

Abstract

In this ever-changing, complex, and crisis-enabling organizational environment, the role of management control sets itself as critical to ensure organization survival. But how can controllers step up to be active agents of change and influence decision-making in the midst of crises? This dissertation aims to tackle this question by micro-scoping skills and traits that are prominent in the literature as useful tools for controllers to influence decision-making.

During thorough and reflective interviews with 6 controllers from three different industries and with varied experiences, their thoughts were confronted with literature to validate skills mentioned by several authors.

Findings indicate a prominence of soft skills over technical prowess, with participants echoing the significance of assertive, composed, and transparent communication during crises. Effectively managing information asymmetry and demonstrating cognitive flexibility, emotional stability, charisma, and long-term focus emerged as crucial facets for influencing decision-making in crisis scenarios.

Moreover, respondents favored the traditional business partner role, recognizing its ability to foster teamwork and problem-solving within management teams.

The results advocate for a heightened emphasis on interpersonal skills during controller recruitment and internal training. Ultimately, leading to a controller, that during crises would manage to navigate the sea of uncertainty in collaboration with others, towards a clear and cohesive common goal.

Keywords: Crises, Decision-making, Controllers, Skills

Index

| | |
|---|-----------|
| INTRODUCTION | 12 |
| MOTIVATION | 12 |
| BACKGROUND | 12 |
| CONTRIBUTION OF RESEARCH..... | 12 |
| STRUCTURE OF THE WORK..... | 13 |
| CHAPTER 1 | 15 |
| LITERATURE REVIEW..... | 15 |
| 1. INTRODUCTION..... | 15 |
| 2. PRISMA DIAGRAM | 16 |
| 3. SYNTHESIS..... | 17 |
| 4. CRITICAL DISCUSSION..... | 18 |
| 4.1 <i>Crisis management</i> | 18 |
| 4.1.1 Timing | 19 |
| 4.1.2 Characteristics | 19 |
| 4.1.3 Engagement..... | 19 |
| 4.2 <i>Controller role and influence</i> | 20 |
| 4.2.1 Classic roles | 20 |
| 4.2.2 A controller's influence..... | 21 |
| 4.2.3 Self-fulfilling narrative..... | 21 |
| 4.3 <i>Expertise, Skills and Traits</i> | 21 |
| 4.3.1 Skills and Traits..... | 21 |
| 4.3.2 Information impact and people expertise | 22 |
| 4.4 <i>Decision-Making</i> | 23 |
| CHAPTER 2 | 26 |
| RESEARCH GAP..... | 26 |
| 1. RESEARCH GAP AND QUESTION..... | 26 |
| CHAPTER 3 | 27 |
| HYPOTHESES FORMULATION AND METHODOLOGY..... | 27 |
| 1. HYPOTHESES FORMULATION..... | 27 |
| 2. METHODOLOGY..... | 31 |
| CHAPTER 4 | 33 |
| SAMPLE AND RESULTS | 33 |
| 1. INTRODUCTION..... | 33 |
| 2. HYPOTHESIS 1 | 33 |

| | |
|---|-----------|
| 2.1 Influence pre, post or during crises? | 34 |
| 2.2 Roles for different phases? | 34 |
| 2.3 When to exert influence in the decision making?..... | 35 |
| 2.4 Digital transformation impact | 36 |
| 2.5 Summary | 36 |
| 3. HYPOTHESIS 2 | 37 |
| 3.1 What role to fit in? | 38 |
| 3.2 Are interpersonal skills needed? | 39 |
| 3.3 What about technical skills?..... | 40 |
| 3.4 What factors influence decision-making flow?..... | 40 |
| 3.5 Skills vs Role..... | 41 |
| 3.6 Summary | 42 |
| 4. HYPOTHESIS 3 | 43 |
| 4.1 What traits to be found in a controller? | 43 |
| 4.2 Emotional stability | 43 |
| 4.3 Engaged communication | 44 |
| 4.4 A charismatic leader | 46 |
| 4.5 Cognitive flexibility relevance | 47 |
| 4.6 Information navigation to improve decision-making..... | 48 |
| 4.5 Short or long-term orientation? | 49 |
| 4.6 Summary | 50 |
| CHAPTER 5 | 52 |
| CONCLUSION | 52 |
| 1. SUMMARY | 52 |
| 2. LIMITATIONS AND FUTURE RESEARCH | 54 |
| REFERENCES | 55 |
| ANNEXES | 57 |
| ANNEX I - INTERVIEWS..... | 57 |
| Interviewee 1 – 14/11/2023 | 57 |
| Interviewee 2 – 15/11/2023 | 70 |
| Interviewee 3 – 21/11/2023 | 82 |
| Interviewee 4 – 23/11/2023 | 94 |
| Interviewee 5 – 29/11/2023 | 108 |
| Interviewee 6 – 30/11/2023 | 122 |
| ANNEX II - INTERVIEWS QUESTIONS MATCHED WITH LITERATURE | 136 |
| ANNEX III - INTERVIEW SKILLS EVALUATION EXERCISE | 140 |
| ANNEX IV - ACRONYMS INDEX | 141 |
| ANNEX V - THEMATIC MAP | 142 |

Index of figures

Figure 1 - Prisma diagram..... 16

Figure 2 - Bibliometrix thematic map 142

Index of Graphics

Graphic 1 - Paper year analysis..... 17

Index of Tables

Table 1 - Searches done in Scopus 15

Table 2 - Literature review synthesis 24

Table 3 - Literature review synthesis (cont.) 25

Table 4 - Research gaps identified by the authors..... 26

Table 5 - Literature validation of hypotheses 29

Table 6 - Literature validation of hypotheses (cont.) 30

Table 7 - Sample synthesis 32

Table 8 - References link to interview questions 136

Table 9 - References link to interview questions (cont.) 137

Table 10 – References link to interview questions (cont.) 138

Table 11 - References link to interview questions (cont.) 139

Table 12 - Skills evaluation exercise done with Interviewees (I) 140

Introduction

Motivation

In an ever more volatile, uncertain, complex, and ambiguous environment (VUCA) where leaders must cope with the necessity of properly diagnose complex situations (Bennett & Lemoine, 2014) crises are more part of our day-to-day.

Given personal experiences with crises like COVID-19, semiconductor supply chain disruptions impacting the automotive industry, and the Russo-Ukrainian war, there's a pressing need to ascertain the optimal abilities for controllers to navigate such challenges.

Background

The role of management control in managing uncertainty and organizational performance during disruptions is evident (Bieńkowska & Tworek 2022). However, beyond technical abilities, which are routine for controllers but not considered critical, what skills or traits enable controllers to better influence decision-making during crises? This thesis seeks to address this question.

Contribution of research

Research is vague on the direct impact of specific skills to improve influence from controlling in decision-making during disruptive periods. Thus, with this research we aim to fill in the gap's and attend directly to the needs of future and current controllers who want to grasp the importance of interpersonal as well as other soft skills that could prove crucial, during, pre or even post crises to improve organizational survivability.

Structure of the work

The research consists of six main chapters. The introduction outlines the study's motivation, contributions, and structure. Chapter 2 covers the literature review with the screening process, research methodology, and topic alignment. Chapter 3 identifies the research gap, while Chapter 4 formulates hypotheses and validates methods through literature review. Chapter 5 presents interview findings and key insights.

Finally, the last chapter reflects on the main skills identified from interviews and their literature counterparts, addressing limitations and potential areas for future research.

Chapter 1

Literature Review

1. Introduction

The literature review initially aimed to identify a comprehensive query in Scopus using key keywords pertinent to the thesis topic. These keywords were refined through analysis using R Studio and Bibliometrix (Annex V), based on reviews of journal articles in research seminars. Said queries were used to locate relevant articles, which were then screened based on their main topic, abstract, and key findings.

| Query used | Number of papers found | Date of Search |
|---|------------------------|----------------|
| SUBJAREA(BUSI) SUBJAREA(ECON) "MANAGEMENT" AND "CRISIS" AND "DECISION-MAKING" AND "CONTROLLER" | 149 | 24/09/2023 |
| SUBJAREA(BUSI) SUBJAREA(ECON) "MANAGEMENT" AND "CRISIS" AND "CONTROLLER" AND "DECISION-MAKING" AND ("COGNITION" OR "SKILLS") | 54 | 26/09/2023 |
| SUBJAREA(BUSI) SUBJAREA(ECON) "MANAGEMENT" AND "CRISIS" AND "DECISION-MAKING" AND ("CONTROLLER" OR "MANAGEMENT ACCOUNTANT") | 247 | 28/09/2023 |
| SUBJAREA(BUSI) SUBJAREA(ECON) "MANAGEMENT" AND "CRISIS" AND "DECISION-MAKING" AND ("CONTROLLER" OR "MANAGEMENT ACCOUNTANT") AND ("SKILLS" OR "CHARACTERISTICS" OR "TRAITS") | 138 | 04/10/2023 |
| SUBJAREA(BUSI) SUBJAREA(ECON) ("MANAGEMENT ACCOUNTANTS" OR "CONTROLLER") AND "MANAGEMENT CONTROLS" AND "DECISION-MAKING" AND "CRISIS" AND ("SKILLS" OR "TRAITS" OR "CHARACTERISTICS") | 54 | 05/10/2023 |

Table 1 - Searches done in scopus

A total of 642 papers were output for the search done in Scopus, followed by the screening done with the guidance of a PRIMA diagram.

2. PRISMA diagram

These following screenings were done with the support of Microsoft Excel, using Queries and formulas to easily eliminate duplicates and papers with irrelevant keywords.

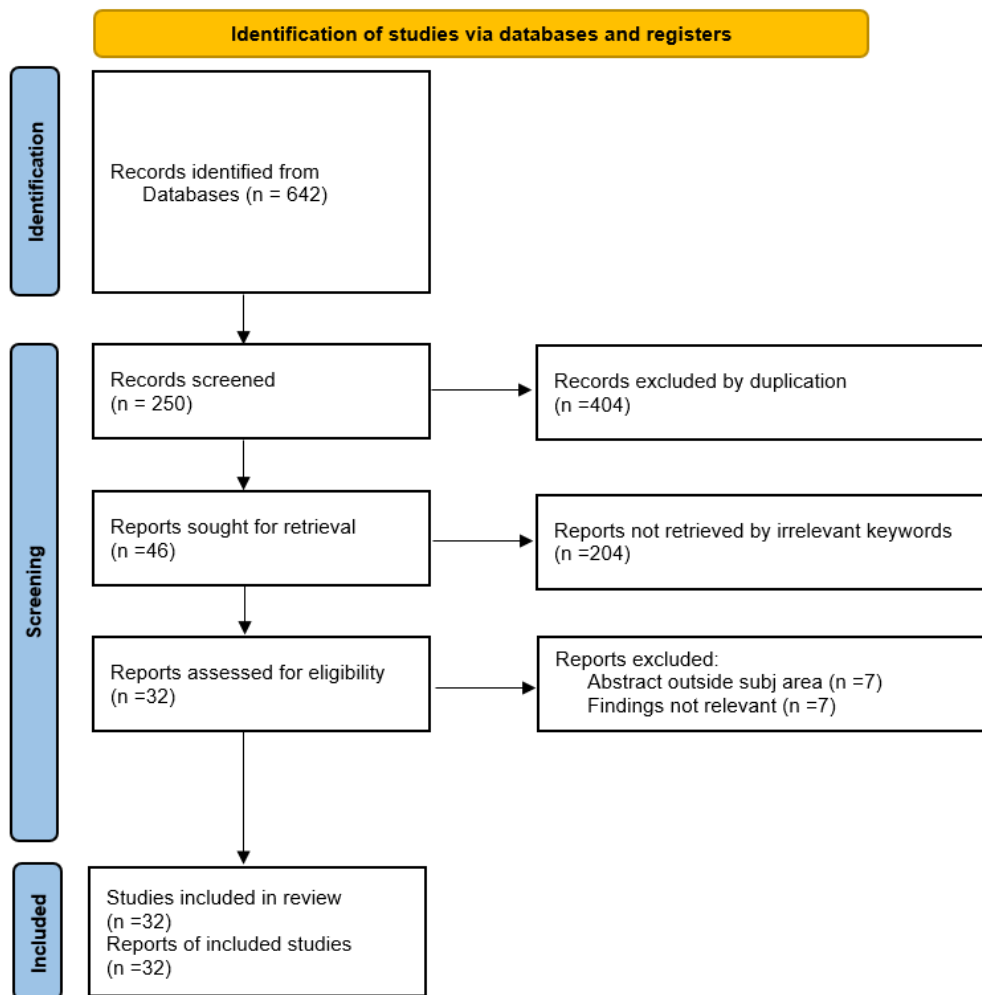
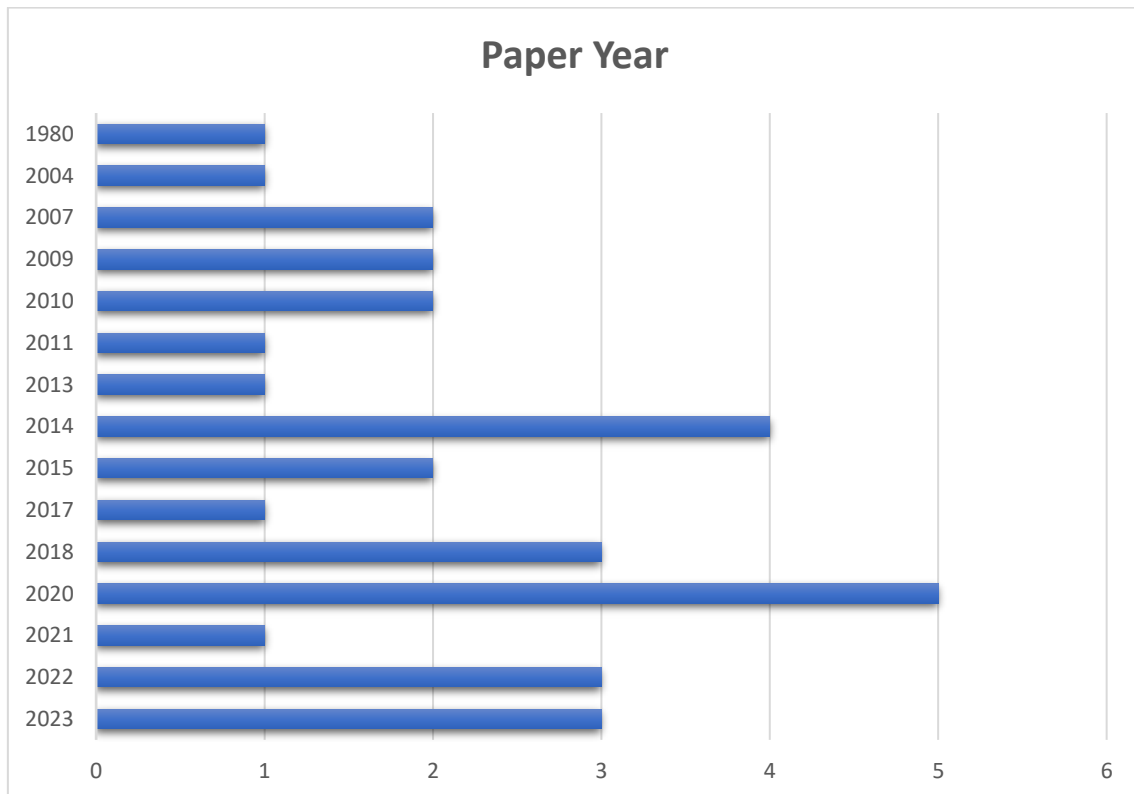


Figure 1 - Prisma diagram

Finally, we arrive at the final number of 32 papers deemed relevant to the research, further literature review and discussion.

3. Synthesis

A quick analysis was done of the final 32 papers, to understand important characteristics and to evaluate the diversity between them in Publication Year, Journal Name (relevance according to AJG analyzed afterward) and Source type.



Graphic 1 - Paper year analysis

The average annual publication rate is two papers. In 2020, there was a spike of five papers related to the keyword “crisis” coinciding with the COVID-19 pandemic. A detailed review of 32 papers led to an Excel table for content extraction, ranking by importance, and formulating interview questions. The ranking process resulted in selecting 20 relevant papers for critical discussion.

4. Critical discussion

Based on the main keywords used, the 20 articles were separated by topic to facilitate literature discussion and interview structure that would be done later. The focus was mainly towards articles ranked from four to five (in the table mentioned in the synthesis), which would have more potential in their findings for discussion and hypotheses formulation.

The purpose of the discussion was to comprehensively grasp the primary perspectives presented by noteworthy authors and derive hypotheses from the common threads in these ideas, leveraging the identified research gaps to enhance the effectiveness of interviews.

4.1 Crisis management

Literature on crises distinguishes different types of approach to crises: as high-impact events that pose sustainability threats to organizations, marked by ambiguous causes, effects, and resolutions, necessitating swift decision-making. As processes, entailing pre, during, and post-event phases, that allow insight into underlying issues and management actions required at each stage (Oscarsson, 2022).

A broader definition by Al-Dabbagh (2020), distinguishes crisis as events with unknown consequence occurrence, which are an inevitability, affecting institutions and the safety of its individuals and properties.

Independent on the type of approach, the literature speaks clearly on the benefits of controlling during crisis, Bieńkowska & Tworek (2022), during their research go as far to conclude that without proper controlling support, organizations may collapse, being that the quality of controlling, influence in a positive way the performance of said organizations.

And so, after gaining a more nuanced understanding of the concept of crises and controlling impact, the literature was thoroughly explored to investigate pertinent skills and various types of actors and leaders during these events. This aimed to elucidate the alignment of controllers with these elements, shedding light on their compatibility and effectiveness in crisis scenarios.

4.1.1 Timing

The timing in which the different actors (Advisors, Trouble Shooters, Experts) exert influence was found in the literature, to be crucial to enable effective decision-making – pre, acute, or post-crisis (Brinks & Ibert, 2023); This approach would illuminate the role of the Controller as a distinct agent.

4.1.2 Characteristics

Regarding effective skills during crises, literature refers that communication will help flourish, if the messages are aligned, realistic, positive, and sent out via appropriate channels (Dirani et al., 2020), even more if the agent/expert can provide clear answers to straightforward questions (Brinks & Ibert, 2023).

Halverson et al. (2004), refer that charismatic behavior is important to offer direction and security, in situations (crisis) where individuals feel more insecure, dependent, and stressed which would facilitate the fit of charismatic leader in crisis. A decisive leadership would also promote and improve decision-making, creating motivated teams (Dirani et al., 2020).

4.1.3 Engagement

During crisis the short-term orientation mainly through cost saving activities has the risk of not improving visibility and image of controllers and hence reducing their impact on decision-making (Endenich, 2014). Although, Pavlatos & Kostakis (2018), suggest that innovative tools enhance organizational information intake, aiding decision-making during crises by managing resources

more effectively. Additionally, fostering collaboration between departments improves information flow and understanding, particularly in the Controller-Operational Managers (OM) relationship.

4.2 Controller role and influence

After recognizing the significance of the diverse topics addressed in the literature on crises, the review shifted towards identifying classic controller roles and examining how their influence varies across different contexts and interactions, including those occurring during crisis mode.

4.2.1 Classic roles

On the “bean counter”, “scorekeeper”, and “watchdog” controlling role, Friedman & Lyne and Granlund & Lukka (2001 and 1997, as cited in La Paz et al., 2020) mention that their organizational approach to management control is usually more operational and reactive, focused on monitoring and past-oriented. On the contrary Byrne & Pierce (2007), infer that the “bean counter” is removed from the operational processes incorporating more statutory reporting and compliance-related duties, as opposed to tasks associated with management accounting.

Whilst identifying the role above as “bookkeeper”, Hopper (1980) adopts a service-oriented approach deriving greater satisfaction from engaging with other managers and delving into management decisions. This heightened involvement in operational and managerial activities enhances decision-making quality.

Byrne and Pierce (2007), highlight a business partner role emphasizing a strategic, collaborative orientation with traits like strategic thinking and decision-making. La Paz et al. (2020), further develop this concept, outlining characteristics such as leadership, persuasion, entrepreneurial thinking, and involvement in strategy formulation.

4.2.2 A controller's influence

Byrne & Pierce (2007), note that controllers face challenges in balancing their involvement in management processes, often encountering role conflicts with managers preferring limited participation. They highlight ambiguity in how controllers perceive themselves as decision-makers versus how operational managers view their role, suggesting differences in understanding the business partner role.

4.2.3 Self-fulfilling narrative

Morales & Lambert (2013), suggest that controllers may strategically omit certain figures to avoid awkward explanations, focusing instead on easily justifiable data. This selective approach aims to present management accountants as valuable business partners by avoiding tasks associated with a devalued identity.

And so, in a context where they perceive a lack of recognition, the avoidance of number-crunching tasks is not so much to minimize mundane work as to distance themselves from the devalued stereotypical bean counter image (Friedman & Lyne, 1997, 2001, as cited in Morales & Lambert, 2013).

4.3 Expertise, Skills and Traits

Then, we explored literature to uncover essential skills, traits, and characteristics for controllers, aiming to understand how they can leverage these qualities to exert influence effectively.

4.3.1 Skills and Traits

Ten Rouwelaar et al. (2018), examined the Big Five model and its personality traits—extraversion, conscientiousness, emotional stability, agreeableness, and openness—among 119 controllers across 77 business units. Their findings indicated that traits such as conscientiousness, emotional stability, and openness were particularly prominent among controllers, followed by extraversion and

agreeableness. These traits contribute to the perception of controllers as calm, conscientious, and resilient professionals.

Cognitive flexibility, another skill highlighted in the literature, refers to the openness of collaborating actors to listen, embrace diverse perspectives, adapt their opinions based on inputs, and consider various decision alternatives. (Fourné, 2014, Martin and Rubin, 1995, Raes et al., 2011, as cited in Fourné et al., 2023).

Fourné et al. (2023), found furthermore that this skill has a more positive relation with the business partner role than with the “watchdog” role, especially in the strategic decision-making of the controller and OM relationship. While the focus of a controller towards more the “scorekeeper” skills, would negatively impact the speed of strategic decision-making.

Aureli (2017), explored the relationship between skills and role orientation, finding that precision, rigor, and logic align with the traditional analytical role, whereas creativity, relational capabilities, flexibility, and dynamism suit the innovative aspects of the business partner role. The need for flexibility to adapt to internal and external changes was emphasized.

4.3.2 Information impact and people expertise

Navigating information tactics is highlighted in the literature by Goretzki et al. (2018), referring that controllers sometimes control the flow of information in their favor, through the symmetry or asymmetry of said information, to protect or benefit some parties not just as an altruistic act, but more a strategic move so that, in the future, this would bring the controller an increased collaboration, while succeeding more in their role.

Ten Rouwelaar et al. (2021), stress the significance of contextualizing technical information within the broader business context and effectively communicating financial insights to managers. They assert that this holistic approach to

information management surpasses the importance of technical skills alone and is pivotal for enhancing the controller's influence.

Regarding the impact on strategic decisions, Ten Rouwelaar et al. (2018) correlated this to the timing of influence exerted by the controller. In this case, it's important to exert influence early to prevent managers from developing biases and rejecting strategic decisions. This could happen if they dwell on the matter too long and feel like it's mainly their responsibility to trigger the decision.

Digital transformation significantly enhances controller interactions with OMs by streamlining routine tasks and providing timely access to a wide range of data tailored to each manager's needs (Cavélius et al., 2020). This transformation not only facilitates real-time reporting and analysis, but also opens intriguing avenues for exploring crisis dynamics in the context of digitalization.

4.4 Decision-Making

The final focus was on decision-making impact, processes (individual and team-based), and influencing factors.

Walumbwa et al. (2014) emphasizes individual leaders understanding their decision-making rules' origins and continuous validation. Investigating strategies for accurate, swift, and cost-effective decisions, including managing emotions.

Ran et al. (2011) explore collective decision-making factors, such as heterogeneity, open communication, preparation, and environmental complexity.

| Classification | Main Findings |
|--------------------------------------|---|
| Crisis Management | <p>The literature on crises delineates various approaches, viewing crises as high-impact events threatening organizational sustainability or as processes with distinct phases. Oscarsson (2022) emphasizes crisis management phases, while Al-Dabbagh (2020) defines crises as events with unknown consequences.</p> <p>Exploring crisis concepts led to an investigation of relevant skills, actor types, and leadership in crisis scenarios. The timing of influence exerted by different actors is crucial for effective decision-making (Brinks & Ibert, 2023).</p> <p>Effective crisis skills, such as communication alignment, realism, positivity, balance, and clear answers to questions, are highlighted in the literature (Dirani et al., 2020; Brinks & Ibert, 2023). Charismatic behavior aids in providing direction and security during crises (Halverson et al., 2004), while decisive leadership enhances decision-making and motivates teams (Dirani et al., 2020).</p> <p>Short-term focus in cost-saving measures during crises may jeopardize the visibility and impact of controllers, emphasizing the need for engagement with other departments to improve information flow (Endenich, 2014).</p> |
| Controller Role and Influence | <p>The literature highlights distinct controlling roles—such as the "bean counter," "scorekeeper," and "watchdog." Friedman & Lyne and Granlund & Lukka (2001 and 1997, as cited in La Paz et al., 2020) describe these roles as operational, reactive, and focused on monitoring. In contrast, Byrne & Pierce (2007), propose that the "bean counter" is more aligned with statutory reporting, while introducing a business partner role that emphasizes strategic, forward-looking, and collaborative responsibilities. La Paz et al. (2020), further detail the business partner role, attributing characteristics like leadership and strategic planning.</p> <p>Controlling influence, as identified by Byrne & Pierce (2007), involves controllers navigating managerial styles and addressing role conflicts, particularly their desire for increased involvement. There is ambiguity regarding the perception of the business partner role.</p> <p>Morales & Lambert (2013) note that controllers, seeking recognition, selectively omit figures to avoid awkward explanations, focusing on easily justifiable data. This strategic avoidance is not just to reduce mundane work but also to distance themselves from the devalued "bean counter" image.</p> |

Table 2 - Literature review synthesis

| Classification | Main Findings |
|-------------------------------------|--|
| Expertise, Skills and Traits | <p>Ten Rouwelaar et al. (2018) delved into the Big Five personality model, emphasizing traits like conscientiousness, emotional stability, and openness in controllers. These traits contribute to the prevailing image of controllers as calm, conscientious, and resilient professionals.</p> <p>Cognitive flexibility, identified as the ability to listen openly, embrace diverse perspectives, and consider various decision alternatives, plays a crucial role in controllers' effectiveness (Fourné et al., 2023).</p> <p>Aureli (2017) correlated skills with traditional and business partner roles, highlighting precision, rigor, and logic for the analytical role, and creativity, relational capabilities, flexibility, and dynamism for the business partner role.</p> <p>Goretzki et al. (2018) discuss information tactics, noting that controllers strategically control information flow to protect or benefit certain parties, enhancing collaboration and success in their role.</p> <p>Ten Rouwelaar et al. (2021) stress the importance of effective communication and deconstructing financial information to influence managers positively. The timing of influence is critical, particularly exerting it earlier to prevent biases in strategic decision-making.</p> <p>In the realm of digital transformation, Cavélius et al. (2020) highlight its profound impact on controller-OM interactions. Digital tools not only streamline routine tasks but also enable timely access to a wide array of data tailored to each manager's needs, a significant advantage during crises.</p> |
| Decision-Making | <p>Walumbwa et al. (2014) advocate for individual-focused decision-making strategies, including setting decision-making rules (stop-rules), considering stakeholder impact, and managing emotions effectively.</p> <p>Meanwhile, Ran et al. (2011) propose a collective approach, highlighting factors such as team heterogeneity, open communication, decision preparedness, project selection, and environmental complexity as critical to influence decision outcomes.</p> |

Table 3 - Literature review synthesis (cont.)

Chapter 2

Research Gap

1. Research Gap and question

After conducting the literature review, it became evident that certain papers, and their respective authors, had already pinpointed gaps in the existing research, highlighting areas that warranted further investigation in future studies:

| Research Gap Categories | Articles |
|---------------------------------------|--|
| Cross-Industry Comparisons | Pavlatos & Kostakis (2018) |
| International Perspectives | Cavélius et al. (2020), Ten Rouwelaar et al. (2021), Aureli (2017), Ten Rouwelaar et al. (2018) |
| Wider Demographic Considerations | Halverson et al. (2004), Bieńkowska & Tworek (2022) |
| Alternative Methodological Approaches | La Paz et al. (2020), Al-Dabbagh (2020), Byrne & Pierce (2007), Eendenich (2014) |
| Diverse Environmental Contexts | Dirani et al. (2020), Fourné et al. (2023) |
| Varied Technical Methodologies | Oscarsson (2022), Hopper (1980), Bieńkowska & Tworek (2022), Brinks & Ibert (2023), Goretzki et al. (2018), Morales & Lambert (2013) |
| No Identifiable Gaps | Walumbwa et al. (2014), Ran et al. (2011) |

Table 4 - Research gaps identified by the authors

Considering the overarching perspective on the research gaps identified by the authors, a notable commonality emerges, suggesting that none of the papers addressed the interconnected topics concurrently: crisis management, the role and influence of controllers, expertise, skills, traits, and decision-making. This raises the question:

What specific traits and skills in controllers can enhance their influence on decision-making during a crisis?

Chapter 3

Hypotheses formulation and Methodology

1. Hypotheses formulation

While the research question may appear to be straightforward at first glance, literature review revealed underlying complexities that warrant exploration and validation. According to Quivy and Campenhoudt (2005, p. 119), organizing an investigation with hypotheses constitutes the best way to conduct it orderly and rigorously, without sacrificing the spirit of discovery and curiosity. A hypothesis translates the discovery spirit of a scientific work, and it provides the investigation a common thread which will be particularly effective (Quivy & Campenhoudt, 2005 p. 120).

During the formulation of the hypotheses, the second form described by Quivy and Campenhoudt (2005, p. 137), was used to correlate two (or more) concepts. These hypotheses are verifiable through empirical observation through the eyes of our interviewees (to be discussed next in the methodology sub-chapter).

And so, in light of the literature review, three major hypotheses emerged:

- **H1** - In times of crisis, controllers, acting as advisors are expected to wield greater influence post or pre-crisis, and as experts during these crises. Even more so, if they exert said influence early in the decision-making process and are involved in the digital transformation process.
- **H2** - During crises, the business partner role is deemed preferable due to its alignment with robust communication, and interpersonal skills, complemented by moderate technical abilities. This role is most effective

for optimizing decision-making influence within a team characterized by established decision-flow criteria, and heterogeneity.

- **H3** - Controllers are perceived as individuals who remain composed and emotionally stable during crises, demonstrating effective communication, charisma, cognitive flexibility, adept information management skills, and a long-term focus.

| Hypothesis | Literature validation |
|--|--|
| <p>In times of crisis, controllers, acting as advisors are expected to wield greater influence post or pre-crisis, and as experts during these crises. Even more so, if they exert said influence early in the decision-making process and are involved in the digital transformation process.</p> | <p>"In the acute crisis, experts are expected to provide clear answers to straight forward questions. They need to filter complexity to enable effective decision-making. (...) For the trouble shooter and the trusted advisor (...)This gives them possibilities to also become influential during the post and pre-crisis phases."(Brinks & Ibert, 2023)</p> <p>"When controllers want to influence strategic decisions, they may have to exert influence early on in the decision-making process (...), since managers may not accept their influence at the stage when a final decision has to be made, because this is perceived to be their task"</p> <p>They cannot apply "too much" influence "too late", when a manager feels it is now up to him/her to finalize a decision. " (Ten Rouwelaar et al., 2018)</p> <p>"Empowered by digital tools, management controllers of these companies manage the data arising out of the digital age with ease and represent reference points for reliable information for managerial decision-making. Digitization helps them to streamline routine tasks such as budgeting, enabling them to spend more time on interacting with operational business units. (...) enables management controllers to provide tailored advisory services to managers in various situations, e.g., through detailed real-time information provided 'on the spot' in business review meetings" (Cavélius et al., 2020)</p> |
| <p>During crises, the business partner role is deemed preferable due to its alignment with robust communication, and interpersonal skills complemented by moderate technical abilities. This role is most effective for optimizing decision-making influence within a team characterized by established decision-flow criteria, and heterogeneity.</p> | <p>"Great value is also attributed to personal characteristics that are associated to the business partner role, i.e. dynamism and relational capabilities" (Aureli, 2017)</p> <p>"Creativity, relational capabilities, flexibility and dynamism are the most suitable qualities needed to carry out the advanced and innovative activities (such as supporting middle managers in the formulation of decisions)" (Aureli, 2017)</p> <p>"The proactive and strategic definitions require networking, leadership and other managerial, communication and interpersonal abilities to be successfully deployed." (La Paz et al., 2020)</p> <p>"The fact that technical skills do not determine influence but do determine effectiveness" (Ten Rouwelaar et al., 2021)</p> <p>"Managers rely on a range of rules of thumb in their decision-making, which can either be constructive, helping them make effective decisions, or destructive, leading to misguided or harmful actions. Understanding and applying the right rules of thumb is crucial for leadership in crisis situations." (Walumbwa et al., 2014)</p> <p>"Heterogeneity is a key factor in making a reasonable decision, however, without a reasonable incentive system, team members cannot be real beneficiaries of this heterogeneity" (Ran et al., 2011)</p> |

Table 5 - Literature validation of hypotheses

| Hypothesis | Literature validation |
|---|--|
| <p>Controllers are perceived as individuals who remain composed and emotionally stable during crises, demonstrating effective communication, charisma, cognitive flexibility, adept information management skills, and a long-term focus.</p> | <p>"(...)it is critical for the communicated messages to be aligned, realistic, positive, balanced, and sent out via appropriate channels" (Dirani et al., 2020)</p> |
| | <p>"The following skills were developed for decision-making in times of crisis (e.g., a pandemic crisis COVID-19) (...) Effective communication skills with the parties to the crisis." (Al-Dabbagh, 2020)</p> |
| | <p>"Followers become more attached to their leader in times of crisis because the leader offers them direction and security. Insofar as crisis situations make individuals feel more insecure, dependent, and stressed, they become more susceptible to the influence of charismatic leaders" (Halverson et al., 2004)</p> |
| | <p>"Cognitive flexibility in interpersonal collaboration is a key mechanism through which controller roles can influence strategic decision-making" (Fourné et al., 2023)</p> |
| | <p>"Controllers know that in many situations they are dependent upon the support or willingness of others and hence need to find ways to persuade them to collaborate. By using informational tactics to help a particular actor, controllers thus try to subtly create a trust basis that helps them to successfully enact their role(s)." (Goretzki et al., 2018)</p> |
| | <p>"Stop Rules: Decision-makers must determine when to stop searching for information, as too much information can lead to worse decisions. A moderate amount of information is often sufficient." (Walumbwa et al., 2014)</p> |
| | <p>"Finally, an increasing cost focus has been identified as a possible driver of the negligence of the long-term orientation (...) Conversely, their German counterparts were strongly involved in long-term-oriented tasks and strategic decision making in the companies studied, which makes management accountants highly visible in the overall company." (Endenich, 2014)</p> |
| | <p>"BU controllers have high scores on conscientiousness, emotional stability, and openness, medium to high scores on extraversion, and medium scores on agreeableness. These results support the generally held image of controllers as conscientious, calm, unemotional and resilient professionals" (Ten Rouwelaar et al., 2018)</p> |

Table 6 - Literature validation of hypotheses (cont.)

2. Methodology

To comprehensively understand how the hypotheses align with the identified research gap, indirect observation (Quivy & Campenhoudt, 2005, p. 164) was employed, through engagement with individuals occupying controller positions across diverse industries, particularly those with firsthand experience navigating crises. Even if some lacked such experience at the time, their perspectives are equally valuable and warrant comparison with those of experienced and senior controllers.

Interviews were chosen as the preferred method of engagement due to their capacity to elicit authentic and insightful narratives (Quivy & Campenhoudt, 2005, p. 192), enabling interviewees to articulate nuanced details from their experiences and consciousness (Seidman, 1998, p. 7). Moreover, interviews serve the dual purpose of hypothesis testing, a critical aspect of this phase of inquiry (Quivy & Campenhoudt, 2005, p. 192).

Specifically, semi-structured interviews were employed, as advocated by Rubin & Rubin (2012, p. 31), allowing interviewers to maintain a degree of control, and steer to the investigation goals as also noted by Quivy & Campenhoudt (2005, p. 192). This approach is aligned with Kvale (1996, p. 4) assertion that such interviews can lead to the discovery of novel insights and provoke transformative experiences for the interviewer.

And thus, a comprehensive set of over 30 questions was formulated based on key insights gleaned from the literature. (see Annex II).

A synthesis table is provided below to encapsulate the data from interviewees, along with pertinent contextual information.

| Interviewee | Interviewee 1 | Interviewee 2 | Interviewee 3 | Interviewee 4 | Interviewee 5 | Interviewee 6 |
|----------------------------------|-------------------------|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Date | 14/11/2023 | 15/11/2023 | 21/11/2023 | 23/11/2023 | 29/11/2023 | 30/11/2023 |
| Duration | 1h 34min | 1h 06 min | 1h 14min | 1h 05min | 1h 12min | 53min |
| Age | 49 | 30 | 51 | 40 | 40 | 40 |
| Gender | M | M | F | M | M | F |
| Country | Hungary | Portugal | Portugal | Spain | Portugal | Germany |
| Job position | Controller (Industrial) | Junior Controller (Financial) | Controller (Industrial) | Controller (Industrial) | Controller (Industrial) | Controller (Industrial) |
| Industry | Automotive | Banking | Wood-base solutions | Automotive | Automotive | Automotive |
| Experience in controlling | 27y | 2y | 15y | 7y | 2y | 28y |

Table 7 - Sample synthesis

The interviews were conducted via Microsoft Teams with webcam functionality enabled, facilitating open dialogue, and fostering transparency throughout the conversation. This approach aimed to address the absence of interpersonal interaction inherent in non-face-to-face interviews, a factor deemed significant by Quivy and Campenhoudt (2005, p. 193).

The next phase involved transcribing the interviews, which were then compiled into an Excel table. This facilitated the ability to filter responses by question and analyze the six responses to each question, thus discerning underlying commonalities and/or divergences among answers.

Chapter 4

Sample and Results

1. Introduction

After conducting and transcribing the interviews, the subsequent step naturally involves comparing the responses from the participants with the hypothesis to determine whether they were corroborated or not. This process will lead to an overarching conclusion for our research question, derived from the feedback provided by the 6 controllers.

2. Hypothesis 1

“In times of crisis, controllers, acting as advisors are expected to wield greater influence post or pre-crisis, and as experts during these crises. Even more so, if they exert said influence early in the decision-making process and are involved in the digital transformation process.”

With this hypothesis we aimed to understand how aware are controllers to the timing of their influence on decision-making, their role in the different timings of a crisis, and if that could somehow influence positively or negatively the decision-making, as well as the digital footprint impact they may carry with them.

2.1 Influence pre, post or during crises?

The controller's impact is identified during crisis by Interviewee 1 and Interviewee 3, when the other departments needed the most their help, this being the most "dangerous" phase of a crisis. The latter would go as far to say that once the crisis has passed there is little to nothing to do:

"When a crisis happens, because it has to be during the crisis that we have to make the decision or influence the decision-making, it is not after it has passed, then there is nothing more to do" – Interviewee 3

Respondent 6 mentions that the best case to influence is before, since after it's too late. In accordance with this, Interviewee 5 says that a good controller should anticipate a crisis and hence influence decision so it does not let the crisis come through:

"There may be situations where there are signs of what is going to happen. (...) Now, the most common thing is to influence the response to a crisis. But I would say that a good controller is one who can also read the signals and anticipate a crisis" – Interviewee 5

2.2 Roles for different phases?

Regarding their roles during these crisis phases – pre, during and post, in general, the participants perceive their role during a crisis as one focused on imparting calmness to their peers. They aim to achieve this by furnishing pertinent information, thereby instilling confidence and composure in decision-making.

"(...) we must transmit tranquility to those who have to make the decisions (...) we must show them the data so that those people who make the decisions can make decisions with confidence" – Interviewee 4

"You have to stay calm, you have to work, you have to negotiate and try to find a solution, you can't panic" – Interviewee 5

Interviewee 4 further says he has an active advisor role during a crisis, and not an expert one, diverging from the literature. However, interviewee 6 does note that following a crisis, an advisory role may also emerge to assist colleagues in transitioning away from crisis mode.

"We are advisors and in times of crisis we must transmit tranquility to those who have to make the decisions (...)" – Interviewee 4

Also, Respondent 1, indicates he is more of an expert during the crisis, hence both 1 and 6 corroborate the literature.

"(During crisis) I start to take initiative to have all my sensors open and sharpen and getting faster and quicker." – Interviewee 1

2.3 When to exert influence in the decision making?

The consensus among the responses is a strong preference for exerting influence earlier in the decision-making process. The reasoning behind this preference centers on the idea that once individuals become committed to a particular logic or decision path, it becomes challenging to reverse course, as mentioned by Interviewee 1. Acting earlier is seen as a strategic approach to prevent investment of time and energy in a potentially flawed direction, according to Interviewees 3 and 5.

"Definitely earlier. For the very simple reason then that the moment they get involved, they start to be on a track of logic. It's very, very hard to make the turnaround because they get committed to their logic, to their whatever. They invest time, they invest energy in it." – Interviewee 1

One participant (Interviewee 4) says that the best timing is during the decision-making process.

"Probably the thing that's going to save the most time is trying to influence during the process" – Interviewee 4

2.4 Digital transformation impact

Participants emphasized the importance of the digital transformation tools for cleaning, understanding, and handling data efficiently, especially in high-stress situations like crisis where decision-making speed is crucial.

The ability to provide more in-depth and wide-ranging information is noted, with a significant reduction in processing time compared to traditional methods. Digitalization of processes is recognized as a valuable asset, bringing clarity and precision to information, thereby aiding decision-making.

"I'll have them free up to do other analyses. We have to help in decision making, we have to walk on the shopfloor" - Interviewee 3

"At the end of the day, digital transformation is a business partner as well. Knowing how to use the right tools in the right way will allow you to receive higher quality information and will probably help you achieve your goals." - Interviewee 4

However, there is a cautionary note regarding the need to carefully select and implement digital tools to ensure a meaningful return on investment and avoid unnecessary complexity.

"But when we make the mistake of wanting to implement anything and everything, then calm down. Either there is payback or else we don't move forward." – Interviewee 5

2.5 Summary

The responses from the 6 controllers reveal inconsistencies in identifying the expert's role during crises, as described by Brinks & Ibert (2023). While Interviewee 4 suggests controllers adopt an advisory role during crises hence diverging from the literature, Interviewee 6 acknowledges the emergence of an advisory role post-crisis, and Interviewee 1 identifies himself as an expert during crises, aligning with the literature. Interviewee 5, however, describes a

role of remaining calm and negotiating during crises without adhering to a specific role.

Regarding the timing of exerting influence for decision-making, controllers generally agree with Ten Rouwelaar et al. (2018) that earlier intervention is optimal to mitigate biases, although Interviewee 4 proposes influence during the decision process.

Furthermore, there's consensus among controllers regarding the positive impact of digital transformation on decision-making quality and speed, emphasizing the time-saving benefits for investing in the business partner role and enhancing information quality, consistent with the findings of Cavélius et al. (2020).

3. Hypothesis 2

“During crises, the business partner role is deemed preferable due to its alignment with robust communication, and interpersonal skills complemented by moderate technical abilities. This role is most effective for optimizing decision-making influence within a team characterized by established decision-flow criteria, and heterogeneity.”

This hypothesis seeks to understand how far the controllers are engaged with what is the most prominent role according to the literature, to improve influence on decision-making, what skills they normally associate with this role, and the kind of attrition for this influence they find within the team.

3.1 What role to fit in?

Indeed, the role that the interviewees most recalled back to, was the business partner role. In this business partner role, Interviewees 3, 4 and 6 mention how much they collaborate, guide, challenge and help other departments and the overall team/organization.

Interviewee 3, even states that she evolved from the “Watchdog” role to the business partner one.

"Yes, at first I think it was really the watchdog. Okay, I think they saw us like, now they come here to say that everything is bad. I think I've become more of a business partner. " - Interviewee 3

"(...) you only get information from all your partners if you act as a business partner and not only as a watchdog or something like this, because there has to be a certain kind of confidence, of trust, let's say like this in the team. And even in especially in crisis mode, (..)I'm only part of this team when I'm acting as business partner and not only the one who is computing some figures." - Interviewee 6

Although, two of the interviewees (1 and 2), mentioned that were most aware of the “Watchdog” role, mostly because of the margin control needed. Interviewee 1 refers that the role could even change according to the industry itself or the performance of the organization.

"It depends mostly on the company itself, meaning it wasn't about the industry, but it was about the shape of the company, the state of the company that the company was in. So pretty much at that time was mostly about keeping control of the margin of the prices. manage very, very closely on a daily basis. (...) you had to have quite tight control." - Interviewee 1

When asked what they would think their OM's considered to be a business partner, participants highlighted the business partner role as someone who would maintain calm, patience, and build trust. This role was deemed more

effective during crises compared to a watchdog role, which may face trust issues hindering access to information. Interviewees 1, 3, 4, and 6 emphasized the importance of trust, teamwork, and clear expectations for information in the business partner role.

3.2 Are interpersonal skills needed?

On the relational capabilities, interviewees note that the collaboration with OM's is heavy on soft skills, such as understanding with them the purpose of the information, the benefits, the final goal of the reports. This will lead to improving the business partner's image as someone who is talking with them and solving problems. In the end, decision-making is improved, since these controllers have a better understanding of operations, and OM's are more aware of the probabilities based on facts and figures.

"(...) So, it's important, when you ask for information, to explain why you need this information and how it's going to benefit us. And this is how they are going to see you as a business partner." - Interviewee 4

"So, if you wanna be a business partner, if you want somehow to elevate them to the next level, then you somehow have to ask the right questions. (...) what do you want to use this for? What is your purpose? And what is your audience? " - Interviewee 1

When asked directly about the importance of interacting with other departments for their influence, the general response is that it's directly connected, since by getting a holistic perspective of the company, a better understanding of operations, more qualitative information for reports and by being present (taking time to build a relationship of trust), the impact on decision-making will be much bigger, especially during crisis.

"You have to win the hearts. You have to win the trust of others. That's a kind of investment time and energy that we have to invest in it. It takes months. You have to be present." - Interviewee 1

"Above all, you need to understand what the needs of those people are in order to satisfy them and in the future that this is a win-win, that they also meet your needs." - Interviewee 4

3.3 What about technical skills?

Technical skills are not regarded by the interviewees with such importance, compared to knowing the business in-depth by talking to people and going on the shopfloor regularly, interviewee 4 additionally points out that skills can be taught.

"When we are a team it is important to know how to communicate, it is important to know how to manage people and know how to coordinate. The technical component isn't everything (...)" - Interviewee 2

" (...) the technical skills that you bring, your school basics are very important, but then the day-to-day, getting to know the business, going deeper, looking for things, because that helps a lot." - Interviewee 3

"Skills, both technical and soft skills, can be worked on." - Interviewee 4

3.4 What factors influence decision-making flow?

Indeed, the answers gathered some factors that could influence the decision-making flow within a team, such as accountability within the team, trust between team members, pre-work to facilitate decisions, the costs involved and finally the social impact pretended. According to one controller (Interviewee 1), all of this (decision-making) could be facilitated if there's a controller in a business partner role to provide facts and figures to give clear instructions on the team.

"I think it's this famous accountability. So, if we if there is this accountability in the team if we trust each other (...)." - Interviewee 6

"In a crisis mode, you are short on time. You cannot put on a vote and get consensus. So, first of all, there must be a number one leader

who knows what the heck he wants to do. Second, to have a business partner, that's you, the controller." - Interviewee 1

A few controllers (Interviewees 1 and 6) consider that heterogeneity can be somewhat irrelevant to decision-making among team members. Others consider it to be extremely important to bring new critical eyes, to enrich the information, and to improve decision-making, as addressed by Interviewees 4 and 5. Participant 1 mentions that it could only have an impact if it pertains to the language barrier.

"The more diversity and opinions there are within a team, the richer the information you receive, because you will receive the information with different critical eyes." - Interviewee 4

"It's important. Extremely important. (...) Having a heterogeneous group of people is very important." - Interviewee 5

"So, I think even if you only have women or if you only have men there, I don't know if this really makes a difference (...)" - Interviewee 6

"(...) If by diversity we mean Caucasian, Asian, male, female, LGBTQ, whatever, that doesn't affect me at all. it's not part of the business" - Interviewee 1

3.5 Skills vs Role

A final exercise was done on this topic following still the importance of some skills related to traditional or business partner roles. It was asked to the controllers to rate on one to five, the importance of some type of skills related more to the traditional role ("bean-counter", "watchdog"), or the business partner role.

The highest-rated skill was Precision (traditional role) with an average value of 4,67 followed by Logic (traditional role) – 4,50; And finally Relational Capability (business partner role skill) – 4,33 (Table in Annex III).

So, even though the prominent answer when asked in what role they saw themselves over the years, was business partner, the skills they find most relevant are related more to the traditional bean-counter role (Aureli, 2017).

3.6 Summary

Controllers predominantly identify with the business partner role, emphasizing its proactive and strategic influence, aligning with La Paz et al. (2020). Interviewee 1 diverged, favoring a "watchdog" role based on specific circumstances. In terms of skills alignment, interviewees underscored the significance of interpersonal and communication skills within their roles. Interviewees 4 and 6 emphasized the importance of fostering win-win scenarios and collaboratively resolving issues with other departments, aligning with Aureli (2017) assertion that these skills aid managers in decision formulation. Conversely, technical skills were deemed less impactful on decision-making compared to a thorough understanding of the business and effective communication.

In delineating criteria for decision-making flow, consensus was lacking among the interviewees. While Interviewee 5 suggested that pre-work could facilitate decision-making flow, Interviewee 1 argued that a decisive leader ("alpha") is essential to provide a clear direction, challenging Ran et al. (2011) notion of team factors enhancing decision-making effectiveness. However, two-thirds of the interviewees emphasized the significance of heterogeneity in enhancing information richness and decision quality, aligning with one of the factors highlighted by Ran et al. (2011).

4. Hypothesis 3

“Controllers are perceived as individuals who remain composed and emotionally stable during crises, demonstrating effective communication, charisma, cognitive flexibility, adept information management skills, and a long-term focus.”

With this hypothesis, attention was drawn to the specific skills that the controllers deemed important during crises, and specifically to influence decision-making.

4.1 What traits to be found in a controller?

A similar exercise was done as before in hypothesis 2, to classify characteristics found in the literature highlighted by Ten Rouwelaar et al. (2018).

The respondents were asked to rate (1 to 5) said personality traits regarding their importance to controlling.

Emotional stability was the one that the six controllers considered to be the most important, with an average score of 4,33 followed by openness to new experiences and conscientiousness both scoring 4 (Table in Annex III).

This would corroborate the hypothesis which refers to controllers as “composed and emotionally stable”.

4.2 Emotional stability

We probed deeper and found that considerations regarding emotions vary. Controllers 1 and 3 say emotions cannot sway in any way decision-making, and they must try to separate emotions when presenting the information, as interviewee 4 points out.

"Not really. In the decision-making, I don't feel any feelings or any emotions. I used to have my biases" - Interviewee 1

"We can't let emotion take over and that's where the decision is made." - Interviewee 3

Others realize the impact that positive emotions may have on someone's behavior creating open-mindedness for decision-making.

"Yes, maybe I have it subconsciously. I believe so, I believe that emotions have an impact on decision-making (...) - Interviewee 2

"But I think, yeah, emotions for sure influence the behavior." - Interviewee 6

Thus, even though they consider emotional stability as important, some interviewees identify that sometimes emotions can influence decision-making and day-to-day relationships, departing from the literature theory defining the controller profile as emotionally stable.

4.3 Engaged communication

Regarding communication, the general agreement in the interviews is that controllers should not "sugar-coat" information and should be direct in communicating it. Mostly they mention that the information should be reliable, timely, and understandable and come from a trust-built relationship emphasized by Interviewee 4.

"No, what is, is what is. (...) above all, our information has to be credible, because if you don't give what it really is (...) people stop having confidence (...) That is so that we can make decisions in a timely and credible manner, and it has to be reliable information" - Interviewee 3

"Well, let's see, in the end there are no uncomfortable explanations. (...) You must build trust to be able to talk openly about things because at the end of the day we are a Business Partner, we are a team and we are all in the same boat." - Interviewee 4

In turn, and according to them this will create transparency, providing clarity on what is going on with each department, enriching information and the decision-making associated with it.

"Break it down to understandable pieces. Not to be aggressive. Maximum assertive, but not aggressive. Because that used to produce a kind of reaction, backfiring, and people start not listening to you" - Interviewee 1

"Is to be able to convey the message well and to be able to clarify the impacts of a certain decision, the impacts that something has and to have the ability to warn (...)to be concise when it comes to cause and effect, I would say." - Interviewee 2

Interviewees also mention communication during crises should be concise and the most direct possible, to convey tranquility and action to people.

"We have to be direct and concise and say things that really hurt." - Interviewee 3

"You have to be concrete and direct during crises." - Interviewee 4

When asked how they deal with different expectations from different colleagues/departments, there is a common thread of aligning decisions with the common good when departmental interests clash and striving to find solutions that benefit the broader community, as noted by Participant 4.

"(...) So, when you have two departments that come into conflict, you always have to try to see what's best for the community." - Interviewee 4

Interviewee 3 stressed the importance of fostering a shared goal among colleagues, emphasizing teamwork toward common objectives such as minimizing waste and achieving low costs with high quality. Communication is key for many, with an emphasis on explaining, listening, and managing situations calmly through dialogue. The idea of treating everyone fairly and uniformly, especially when dealing with budget constraints, is another shared perspective among the controllers.

"I try to make sure everyone comes a little bit and so that they see that we all have to work towards the same goal, we all have a common goal which is to have the least waste, to have the lowest cost and with the best quality" - Interviewee 3

"What I think is right was to manage with that calmness, to explain, to listen. This is what I think is most correct." - Interviewee 5

"I would say or I will hope that I treat everyone the right, the same way. Let's say, always with focus on the P&L." - Interviewee 6

4.4 A charismatic leader

Overall, participants agree that charisma is important to influence the "right" decision-making. Since it's directly correlated with the communication part and building trust.

"I would say yes. The communicative part is very important. So, I would say yes, that charisma is an important component for decision-making. (...)." - Interviewee 2

"Charisma. Yes, I think if you have a kind of presence or if you are recognized or let's say it like this, yeah, I think it's easier to be accepted and it will be easier that your decisions will be accepted. So, yeah, this clearly can influence this." - Interviewee 6

Interviewee 4 says that natural charisma helps, but it can also be developed within a person.

"(...) it is part of our job to generate these social relationships, to look for these needs that generate relationships of trust and all this will generate that you are seen as a charismatic person. Being a charismatic person is a very important part of influencing the right decision-making" - Interviewee 4

4.5 Cognitive flexibility relevance

Cognitive flexibility is understood by Interviewee 1 as a crucial skill for overcoming biases and ensuring open-mindedness.

"I know because active listening and trying to understand the guy's point of view, it's extremely important because we are all biased. (..) And being open leaves somehow space for overcoming your biases."
- Interviewee 1

It was also correlated to adaptability and flexibility for negotiating, preventing rigid positioning hence allowing for changes based on facts and data.

"I think that's quite important. It already gives the component of adaptability. A person who knows how to adapt, yes, I think it's important. Changing often may not be good, but I think opening horizons is always good." - Interviewee 2

"We don't have the absolute truth. The truth will be given to you by the facts and data that you may receive. So, we have to have this flexibility to be able to change at any given time. It's very important."
- Interviewee 4

It is also mentioned that allows for listening to others, hence aiding in gathering extensive information, and facilitating smoother decision-making processes within a team.

"It can allow us to make a better decision because if we're not open to it, we can block it and we can't see a better solution. (...) We have to have the openness to listen, but we have to see if it's really better or not. But it's extremely important to be open to listening to other people, other opinions." - Interviewee 5

There is also a consensus that crises can make it more difficult to remain open to other opinions, and some controllers (Interviewees 5 and 6) acknowledge the pressure and psychological impact of crises on the capacity to listen effectively.

"I would say that crises can make it a little difficult to be open to other opinions. But good are those who succeed." - Interviewee 5

"This (cognitive flexibility) can be affected because everyone is under pressure, and perhaps has not the capacity" - Interviewee 6

4.6 Information navigation to improve decision-making

In the information management topic, and specifically the threshold of information, all controllers are aware of this threshold, where they realize that sometimes they receive too much information to treat in so little time, or they ask for too much information as well.

"I used to say that I need only such an amount of information that it's enough for me to take a decision. I don't need a bit more than that. So, I don't want to overthink." - Interviewee 1

Interviewee 4 identifies that the quality of information is what is more important, as well as the synthesis capability of each one to funnel the amount of information given, like respondent 6 refers.

"The important thing is not a lot or a little, but the quality of the information. (...) As controllers, what we have to try to do is receive quality information and know how to process that information. It's kind of our job." - Interviewee 4

Regarding information asymmetry, some acknowledge instances where they covered for others, emphasizing that such actions contribute to building trust and strong bonds, potentially leading to reciprocal support in the future.

"I didn't used to do it for myself or for my personal interest, but of course, it happened many times that I covered for somebody. And later on, he might come and go the extra mile for you when you need it. I mean, this is again part of building the trust, building the bond." – Interviewee 1

"(...) if I have someone who is coming to me with an urgent request, and I try my best to ask this as quick as possible, that I can rely the next time I can expect the same behavior(...) So I know, if you're helping me, I will help you. (...)" – Interviewee 6

The concept of mutual benefit and a win-win scenario is highlighted by Interviewee 4, where helping others is seen as a fundamental aspect of relationship building, expecting reciprocal assistance when needed.

"In the future as a win-win. (...) that's what influence consists of, in giving and receiving, then one day you give and the next day you receive, so it's important to do, to help people so that they can help you later (...)." - Interviewee 4

Finally, on the navigation of information topics, about the breakdown of financial information, Respondent 1 emphasizes the need to put it into a digestible format, focusing on simplicity rather than abstract concepts, as operational teams prefer quick and easily understandable information for decision-making.

"(...) we have to somehow translate into something digestible to them. (...) They do not want to learn accounting. They simply want to take decisions. And when they need something, they need it fast, and they need it understandable" - Interviewee 1

The importance of training non-financial staff and conveying financial impact and/or concepts in a concise yet objective manner was also stressed, particularly when dealing with individuals who may not be familiar with financial figures.

"Yes, it's important. We have to know how to convey it to people so that they can perceive the reach. It is extremely important that we put things in a concise but objective way, so that people from another area realize the financial impact of their actions, of their day-to-day life in the operation." - Interviewee 5

Again, communication is emphasized as a key skill for controllers, with an emphasis on ensuring that the message is received and understood by the intended audience, making it impactful in the decision-making process.

4.5 Short or long-term orientation?

In the final step of this hypothesis analysis, we approach the short-term focus. Interviewee 6 notes that during crises it usually creates more flexibility, and Interviewee 1 states that crises are all about the next hour so this focus can help controllers "survive" them.

"(...) I think it's more short term in crisis mode because, yeah, it's like always, you have to find a good balance. So, I think you have to do more to look in short term to be more flexible, to be able to act agile. But you shouldn't lose the view on the future" - Interviewee 6

"Crisis is always about survival and the next hour. (...) The key word is deliver. Delivering not explanations, delivering results. That to happen, you have to think short term (...)" - Interviewee 1

Still, some say that long-term orientation shouldn't be neglected and conciliate short-term demands with long-term decisions since long-term will ensure the company's continuity.

"That person who has a short-term vision will make decisions that only have a positive impact in the short term. It's wrong. A person to make a structural decision cannot look only at the short term (...)." - Interviewee 5

Naturally, the first viewpoint, focusing on short-term contrasts with Eendenich's (2014) assertion that long-term-oriented actions amplify the influence of controlling in decision-making. However, it's worth noting that Eendenich's (2014) study did not specifically delve into this behavior during crises, potentially accounting for the divergence observed in the responses provided by Interviewees 1 and 6.

4.6 Summary

Interviewee responses vary regarding emotional control awareness, with half acknowledging its influence on decision-making, contrasting Ten Rouwelaar et al.'s (2018) findings on controllers' high emotional stability.

However, there is consensus on the importance of assertive and clear communication during crises, aligning with Al-Dabbagh's (2020) emphasis. Additionally, there is unanimity among interviewees regarding the influence of charisma on decision-making, consistent with Halverson et al. (2004) theory of charisma providing guidance and security during crises. Interviewee 4 also suggests its potential development over one's career.

Cognitive flexibility emerges as a critical skill among interviewees, enabling them to entertain new perspectives and mitigate biases in decision-making, as

noted by Interviewee 1, supporting Fourné et al. (2023) assertion that cognitive flexibility influences strategic decision-making. Interviewees 5 and 6 further emphasize that crises can impact cognitive flexibility due to emotional stress.

Regarding information management, controllers recognize the importance of screening information, translating financial data for operational peers, and managing information asymmetry to foster trust within the team, aligning with Interviewee 4's view that trust is crucial in the controlling role and validating Goretzki et al. (2018) perspective.

However, divergence exists on the importance of long-term focus, with Interviewees 2 and 5 prioritizing it for organizational continuity, consistent with Endenich (2014) theory. While Interviewees 6 and 1 prioritize short-term focus for survival, reflecting differing views.

Chapter 5

Conclusion

1. Summary

And so it is, that the collectiveness of answers from the interviewed controllers bore some fruit in shedding light on our research question.

“What specific traits and skills in controllers can enhance their influence on decision-making during a crisis?”

Interviewees emphasized communication and interpersonal skills as crucial for influencing decision-making during crises, creating win-win scenarios and fostering trust. They stressed the importance of adapting communication to different stakeholders and leveraging asymmetry for favorable outcomes.

Cognitive flexibility, a term that was not as familiar to all interviewees as the concept itself, was one of the capital skills underlined by the controllers, to entertain new perspectives, mitigate biases, and adapt to changing circumstances during crises, highlighting the importance of this skill in decision-making.

While there was no unanimous agreement on the influence of emotions, interviewees recognized the importance of emotional stability in crisis management, emphasizing the need for composure to lead decisions effectively and positively influence team morale.

Charisma and leadership presence were highlighted for their role in providing guidance and security during crises, with potential for development over one's career.

Regarding temporal orientation dynamics, consensus is lacking on long-term focus. Some interviewees emphasize its importance for organizational continuity and resilience during crises, particularly in strategic decision-making. Conversely, others argue that short-term focus is critical for survival, enhancing flexibility and agility in addressing immediate challenges.

Relationship skills and business acumen were prioritized over technical skills, aligning with the trend of controllers identifying more closely with roles requiring soft skills. Digital transformation was seen as enhancing decision-making by reallocating time to strategic tasks, especially during crises.

And so, this thesis provided an insightful exploration into the perspectives of six controllers, offering valuable insights into the critical skills highlighted in the literature. Despite varying sectors and years of experience, the consensus among respondents validated the importance of these skills in influencing decision-making during crises.

It served as a reflective exercise for the controllers, prompting them to contemplate not only their most utilized roles but also the diverse tools and skills drawn from their rich past experiences. The one-hour interviews provided a platform for them to share their insights and engage with thought-provoking literature, fostering a sense of appreciation for the opportunity to pause and reflect on their professional journey. These insights gleaned from controllers' experiences are to equip future parties with valuable knowledge, fostering adaptability in navigating the increasingly prevalent landscape of crises across various industries.

Therefore, the onus lies with organizations to leverage the potential of controllers by prioritizing soft skills during recruitment and investing in training programs. This approach can debunk misconceptions surrounding certain skills and unlock the unique potential of each individual, recognizing that there is no "one size fits all" applicable set of skills.

2. Limitations and Future Research

Expanding the scope to include diverse industries and a larger pool of interviewees could yield valuable insights, enriching our understanding of the literature through a broader range of perspectives. Additionally, a deeper exploration of crisis-related topics and a detailed examination of different crisis scenarios would offer valuable insights into the nuanced dynamics and change, in key skills during crises, such as cognitive flexibility, as highlighted in this research. Streamlining the interview process by focusing on fewer questions and incorporating more specific examples from interviewees could enhance the correlation between the literature and real-world experiences, something that could be tackled in future research endeavors.

References

- Al-Dabbagh, Z. S. (2020). The Role of Decision-maker in Crisis Management: A qualitative Study Using Grounded Theory (COVID-19 Pandemic Crisis as A Model). *Journal of Public Affairs* (14723891), 20(4), 1–11. <https://doi.org/10.1002/pa.2186>
- Aureli, S. (2017). Traditional management accountants are not dead. Activities and characteristics of Italian controllers working in SMEs. *Corporate Ownership and Control*, 14. <https://doi.org/10.22495/cocv14i2c1p10>
- Bennett, N., & Lemoine, G. J. (2014). What a difference a word makes: Understanding threats to performance in a VUCA world. *Business Horizons*, 57(3), 311–317. <https://doi.org/10.1016/j.bushor.2014.01.001>
- Bieńkowska, A., & Tworek, K. (2022). Controlling and Its Influence on Organizations' Functioning under Conditions Caused by the COVID-19 Pandemic. *Sustainability* (2071-1050), 14(24), 16644. <https://doi.org/10.3390/su142416644>
- Brinks, V., & Ibert, O. (2023). Experts in crisis: The wide spectrum of advisors for coping with extreme events. *International Journal of Disaster Risk Reduction*, 92, 103696. <https://doi.org/10.1016/j.ijdr.2023.103696>
- Byrne, S., & Pierce, B. (2007). Towards a More Comprehensive Understanding of the Roles of Management Accountants. *European Accounting Review*, 16(3), 469–498. <https://doi.org/10.1080/09638180701507114>
- Cavélius F., Endenich C., Zicari A. (2020). Back to basics or ready for take-off? The tensions on the role of management controllers in the digital age. *Accounting Auditing Control / Comptabilité Contrôle Audit (English Edition)*, 26(2), 81–115. <https://www.researchgate.net/publication/341707715> [Back to basics or ready for take-off The tensions on the role of management controllers in the digital age](https://doi.org/10.1080/09638180701507114)
- Dirani, K. M., Abadi, M., Alizadeh, A., Barhate, B., Garza, R. C., Gunasekara, N., Ibrahim, G., & Majzun, Z. (2020). Leadership competencies and the essential role of human resource development in times of crisis: a response to Covid-19 pandemic. *Human Resource Development International*, 23(4), 380–394. <https://doi.org/10.1080/13678868.2020.1780078>
- Endenich, C. (2014). Economic crisis as a driver of management accounting change : Comparative evidence from Germany and Spain. In *Journal of Applied Accounting Research* (Vol. 15, Issue 1, pp. 123–149). Emerald Group Publishing Limited. <https://doi.org/10.1108/JAAR-11-2012-0075>
- Fourné, S. P. L., Guessow, D., Margolin, M., & Schäffer, U. (2023). Controllers and strategic decision-making: The role of cognitive flexibility in controller-manager collaboration. *Management Accounting Research*, 60. <https://doi.org/10.1016/j.mar.2023.100840>
- Goretzki, L., Messner, M., & Lukka, K. (2018). Controllers' use of informational tactics. *Accounting and Business Research*, 48(6), 700–726. <https://doi.org/10.1080/00014788.2017.1407627>
- Halverson, S. K., Murphy, S. E., & Riggio, R. E. (2004). Charismatic leadership in crisis situations - A laboratory investigation of stress and crisis. *SMALL GROUP RESEARCH*, 35(5), 495–514. <https://doi.org/10.1177/1046496404264178>
- Hopper, T. M. (1980). Role conflicts of management accountants and their position within organisation structures. *Accounting, Organizations and Society*, 5(4), 401–411. [https://doi.org/10.1016/0361-3682\(80\)90039-2](https://doi.org/10.1016/0361-3682(80)90039-2)
- Kvale, S. (1996). *InterViews: An Introduction to Qualitative Research Interviewing*. SAGE Publications. <https://books.google.pt/books?id=tjPZAAAAMAAJ>

- La Paz A., Gracia D., Vásquez J. (2020). Matching the controller role: individuals vs companies. *Journal of Business Economics and Management*, 21(5), 1163–1411. <https://doi.org/10.3846/jbem.2020.13187>
- Morales, J., & Lambert, C. (2013). Dirty work and the construction of identity. An ethnographic study of management accounting practices. *Accounting, Organizations and Society*, 38(3), 228–244. <https://doi.org/10.1016/j.aos.2013.04.001>
- Oscarsson, O. (2022). Crisis-as-practice: Conceptualizing the role of everyday work practices in crisis management. *International Journal of Disaster Risk Reduction*, 83, 103438. <https://doi.org/10.1016/j.ijdrr.2022.103438>
- Pavlatos, O., & Kostakis, H. (2018). Management accounting innovations in a time of economic crisis. *The Journal of Economic Asymmetries*, 18. <https://doi.org/10.1016/j.jeca.2018.e00106>
- Quivy, R. (2005). *Manual de investigação em ciências sociais / Raymond Quivy, Luc van Campenhoutd; trad. de João Minhoto Marques...[et al.]; revisão de Rui Santos*. Gradiva. <https://research.ebsco.com/linkprocessor/plink?id=30e2e93e-7b02-31f3-805c-224520e40978>
- Ran, G., Bing, L., & Zhan-li, Y. (2011). Research on decision-making effectiveness factors of top management team. In *2011 International Conference on Management Science and Engineering 18th Annual Conference Proceedings, Management Science and Engineering (ICMSE), 2011 International Conference on* (pp. 348–354). <https://doi.org/10.1109/ICMSE.2011.6069985>
- Rubin, H. J., & Rubin, I. (2012). *Qualitative interviewing: the art of hearing data* (Third edition). SAGE Thousand Oaks, California. <https://search.worldcat.org/pt/title/781260872>
- Seidman, I. (1998). *Interviewing as Qualitative Research: A Guide for Researchers in Education and the Social Sciences*. Teachers College Press. <https://books.google.pt/books?id=DhpjQgAACAAJ>
- ten Rouwelaar, H., Bots, J., & De Loo, I. (2018). The influence of management accountants on managerial decisions. In *Journal of Applied Accounting Research* (Vol. 19, Issue 4, pp. 442–464). Emerald Publishing Limited. <https://doi.org/10.1108/JAAR-10-2016-0101>
- ten Rouwelaar, H., Schaepkens, F., & Widener, S. K. (2021). Skills, Influence, and Effectiveness of Management Accountants. *Journal of Management Accounting Research*, 33(2), 211–235. <https://doi.org/10.2308/jmar-18-048>
- Walumbwa, F. O., Maidique, M. A., & Atamanik, C. (2014). Decision-making in a crisis: What every leader needs to know. *Organizational Dynamics*, 43(4), 284–293. <https://doi.org/10.1016/J.ORGADYN.2014.09.005>

Annexes

Annex I - Interviews

Interviewee 1 – 14/11/2023

Think back on your vast experience as a controller. What types of roles do you see yourself in?

"It depends mostly on the company itself, meaning it wasn't about the industry, but it was about the shape of the company, the state of the company that the company was in. So pretty much at that time was mostly about keeping control of the margin of the prices. manage very, very closely on a daily basis. It was a kind of a manual correction of the prices, manual management, let's say so. prices were so volatile that you had to have quite tight control. We had to put together a restructuring plan for the company, which we presented to the stakeholders, to the shareholder, to the creditor banks, and with very, very clear milestones, and we had to follow it.

What would you think that the result might be of hiring someone to a controlling position w/ strong technical skills but insufficient managerial, communication, and interpersonal abilities?

"So, if you had a stable psychological profile, keeping your calm and somehow handling the stress that we had on a daily basis, that makes you a winner. Other than that, no technical skills needed."

What would you think that for OM's is considered being a business partner?

"So, if you wanna be a business partner, if you want somehow to elevate them to the next level, then you somehow have to ask the right questions. So, when they come to you and ask for something, the first question I used to ask without answering their question, what do you want to use this for? What is your

purpose? And what is your audience? Because the first question force them to think about, to think over what the heck they want actually to use it for. That's extremely important because they're coming with something in their head because they had a kind of coping strategy, a kind of how we used to do. But you might know totally different, much better means, much better something to ease their pain, but they are not even aware of that. So, you have to understand what they wanna use it for. That's very important because you might easily come up with something much better than they can imagine. So, if you understand what they need, you have to ask them to understand. The second is how they wanna use it and what is their audience. And in that moment, you can help them."

In what way does the relationship w/ OM shapes your role and interaction for decision-making?

"I think you should try to make them aware of the consequences of their decisions. Second, they have to understand the different outcomes. And from that moment on, if they understand what is the outcome of decision A, B, and C, they are aware of the consequences, they are aware of the probabilities, they can make a quite founded and good decision. That's my aim. To support, to make good decisions. I'm not the technical guy, I can make them aware about the finances, about the medical consequences, but at the end of the day, what kind of steel they will use, what kind of suppliers and so on, that's their specialty."

"One, if you are useful to them. Second, if they are afraid of you. I mean, you are useful, either you are danger, then they are taking you seriously. The best is to be a kind of mixture of these two. They have to know that I'm kind of dangerous, but on the other side, they know that what I say, in most of the cases, 99.99%, it's bonded. It's based on the facts and figures."

Does firm size influence the partner role? Answered in the question 23

"It depends mostly on the company itself, meaning it wasn't about the industry, but it was about the shape of the company, the state of the company that the company was in. So pretty much at that time was mostly about keeping control of the margin of the prices. manage very, very closely on a daily basis. It was a kind of a manual correction of the prices, manual management, let's say so. prices were so volatile that you had to have quite tight control. we had to put together a restructuring plan for the company, which we presented to the stakeholders, to the shareholder, to the creditor banks, and with very, very clear milestones, and we had to follow it."

Did you ever feel the need to make some figures disappear and select more explainable ones because you wanted to avoid awkward justifications and improve the image (business partner role)?

"Most of the operational guys are frustrated by the numbers, because they do not understand the business behind, the reality behind the numbers. So we have to somehow translate into something digestible to them. So I mean, I tried over the previous four years to make plant manager understand the accrual. And the months by months, I had to talk about accruals, how you release it, how you rebuild it, and so on. It's rather an art than a science. So we have somehow to break it down to a more understandable level. As simple as possible. Forget about holistic, forget about all these abstract story, forget about that. They do not want to learn accounting. They simply want to take decisions. And when they need something, they need it fast and they need it understandable"

Does this influence decision-making?

"If you do this, you will make a 1-million-euro loss. That's a message. That's a clear message. It shocks, it somehow raises the momentum. They get interested. Then they get more receptive to what you wanna say. The next question will be,

okay, but why you think that? Then you are able to tell them what is behind your first statement if you make the proper layering, first the shocking message, then to go into the details, then you can make a kind of influence on the decision-making. That's correct. But if you do it the opposite way, then pretty much very, very limited influence on the decision"

Which Controller role would fit the most for efficient decision-making during crisis?

"Crisis is like being in a war. So, the biggest help for you is experience. So, if you already experienced crisis, then you have a coping strategy. First of all, you know that you can handle it. That's extremely important because that gives you kind of calm. It gives you a kind of confidence. It's like a street fight. So if you had a stable psychological profile, keeping your calm and somehow handling the stress that we had on a daily basis, that makes you a winner."

How would charisma influence of decision-making?

"Not the decision-making itself, but the relationship that you can somehow build, the bond between you and your peers, between you and your boss. That is about charisma or it's about chemistry. I would call it chemistry."

What is the importance of interacting with other departments in your influence?

"You have to win the hearts. You have to win the trust of others. That's a kind of investment of time and energy that we have to invest in it. It takes months. You have to be present. They have to see. They have to see you. They have to smell you. But they know that if the shit hits the fan, you are the guy who will be there for them. As a controller, you have only finance and controlling expertise, but not on other fields, PC and AI operations, et cetera. So, you need the information from time to time, some support from their side. That means they

have to be ready to go the extra mile for you when you need it. That should come from trust and some report, some bond built with you."

How do you think these activities affect the way you are seen by your OM's?

Cost saving activities, Budgeting process

"Part of our activities seem totally different from different layers and different angles. Like going from bottom to top. So for the peers or the manag. , fellow managers, it's a kind of pain in the neck. I mean, they don't need it. They don't like it. They have a lot of other operational issues to solve. At our level, we know that we have to have transparency of the business because otherwise we cannot plan, we cannot follow, we don't have control figure. If the results are not coming, they wanna see it as soon as possible to apply corrective actions. If they don't see it coming, then only the rocket coming inside, incoming, incoming and bang. Good control figure to keep the business under control. Prove to the bosses N+2 that they are in control of the business."

How do you see yourself in a crisis?

"So my role is to keep the business open meaning banks or anybody who is sitting on the money not to shut down the plant or the business. I'm getting calm because I'm a kind of paranoid guy. I mean, it's not something that is bad when you are a controller because you are always looking for big gorillas jumping out of the bushes at the horizon. you feel that something is missing when you don't see gorillas. I start to take initiative to have all my sensors open and sharpen and getting faster and quicker."

How do you think Controlling affects organizational performance during a crisis?

"I would put it on two levels. First of all, what you can do in terms of analysis, monitoring. So you have to be very quick to produce reports and some facts and

figures, which first of all, should be accurate, because people will take decisions based on your facts and figures.

On the other side, you have to have the confidence to produce unknown reports, meaning not only the daily ones, the weekly ones, and so on that you used to, but somebody is coming to you, especially in the crisis. You have to have knowledge, experience and confidence to produce something which you didn't in your whole life.

When crisis kicks in, everybody gets afraid. That means, I mean, all your colleagues in the organization, and they start to look for some anchor points, something that they might easier, their pain might somehow calm them and so on. So they are starting watching some people, some natural KPIs. Who are the most well-known natural KPIs? Plant manager and the plant controller. If they see that you are there, that you are calm, that you do business as usual, they say, okay, these guys are knowing the most about the business. If they are calm, I don't have to worry about anything because they know most"

What kind of leader would you position yourself (as a Controller) during a crisis?

"So my role is to keep the business open meaning banks or anybody who is sitting on the money not to shut down the plant or the business. I'm getting calm because I'm a kind of paranoid guy. I mean, it's not something that is bad when you are a controller because you are always looking for big gorillas jumping out of the bushes at the horizon. you feel that something is missing when you don't see gorillas. I start to take initiative to have all my sensors open and sharpen and getting faster and quicker."

Is it easier becoming a leader during crisis?

"It depends on the material that you are made of. If you are from cold steel and you are forged in fire and you somehow can deal with it, then crisis is a kind of

opportunity for you. And it's a kind of possibility to prove yourself, to make enormous steps in your career. But for that to happen, you have to be able to do something that nobody else is able or willing to do. That's extreme risk for you."

Specifically, what skills do you think are more relevant to improve decision-making during a crisis?

"Confidence, experience. And they have to be sure that you have the integrity. What you say is fact and figure and not to be questioned. A crisis is not it's not the field to gain experience. Then you have to show your experience."

What tools are the most pertinent to increase decision-making and influence managers during crisis?

"Overall, these tools increase management control process efficiency (BSC, ABC, Budget, Rolling Fcst, etc)" "And I would put my vote on Power BI, on Power Pivot, on Tableau, Program Language, Python, R and so on. All in all, data analysis. If you learn data analysis, you get skilled in cleaning data, understanding data and handling data. That's extremely important when you are under stress. Again, stress and crisis is not the field to gain experience."

During a crisis, where would you pinpoint more your influence in decision-making? Pre, acute, or post-crisis?

"I would say the second, during the crisis. Because crisis is not acknowledged. Everybody thinks it's a kind of business as usual. That's the most dangerous part of the crisis. When it's already there, but nobody's aware. "

How does the short or long term orientation affect crisis decision-making?

"Crisis is always about survival and the next hour. To handle the long-term part of the crisis, you have to have the trust of the banks, of the stakeholders, of shareholders, and so on. That to happen, you have to prove that you are in control. The key word is deliver. Delivering not explanations, delivering results. That to happen, you have to think short term. First of all, to build up a very short-

term plan. How to, I mean, with the milestones, with everything that you want to do."

How do you think effective communication should be done in times of crisis?

"I guess the results are not mostly about communication. It's about being in a risk pool."

What kind of factors do you think are influencing decision-making flow in your management team?

"In a crisis mode, you are short on time. You cannot put on a vote and get consensus. So first of all, there must be a number one leader who knows what the heck he wants to do. Second, to have a business partner, that's you, the controller, who can provide the facts and data and very quickly some control figures, some milestones, some signals when we get off the trail. The rest of the managers, the rest of the team, get the orders, they get the instructions, what and when they have to do, how much blood will be on the walls if they do not deliver. It's as simple as that. "

What is your thought process during decision-making? Do you have a specific rule or criteria for decision-making?

"I have a toolbox that I used to use for building a project or to understand whether it's feasible, it's reasonable, it's profitable. These are some very basic controlling tools, but they work"

Have you ever felt that your emotions (positive or negative) influenced your decision-making?

"Not really. In the decision-making, I don't feel any feelings or any emotions. I used to have my biases"

How much information is too much for decision-making? Have you ever been aware of this?

"I used to say that I need only such an amount of information that it's enough for me to take a decision. I don't need a bit more than that. So, I don't want to overthink. It's as simple as that. With 20 plus year's experience, you already know how much is the bare minimum you need to make a decision."

What role do you think heterogeneity plays in the flow of decision-making?

"If by diversity we mean language barriers, then it might be a problem. If by diversity we mean Caucasian, Asian, male, female, LGBTQ, whatever, that doesn't affect me at all. it's not part of the business."

And what about the environment? Specifically in crisis?

"I guess it's absolutely subjective. So it might be some people who are somehow embarrassed or frustrated by some other people or behavior. It might be if they come from a very conservative or very somehow narrow-minded vision."

Between 1 and 5, how do you score the importance of these personality traits:

- Extraversion - 3
- Conscientiousness - 3
- Emotional stability - 3
- Agreeableness - 2
- Openness to new experiences - 3

Between 1 and 5, how do you score the importance of these skills in the Controller role:

- Precision (Traditional) - 4
- Rigor (Traditional) - 3
- Logic (Traditional) - 3

- Creativity (Business Partner) - 4
- Relational capability (Business Partner) - 4
- Flexibility (Business Partner) - 4
- Dynamism (Business Partner) – 4

During your time as a Controller, which skills were the most suitable and that aided you?

"Being calm, being confident, relying on my experience You have to be feasible, fast and flexible."

What role do technical skills play in your function? Influence or effectiveness?

In answer in question 22

"So if you had a stable psychological profile, keeping your calm and somehow handling the stress that we had on a daily basis, that makes you a winner. Other than that, no technical skills needed."

In what way do you think deconstructing and communicating financial information into a simple and holistic perspective is important in your job?

"Most of the operational guys are frustrated by the numbers, because they do not understand the business behind, the reality behind the numbers. So, we have to somehow translate into something digestible to them. So, I mean, I tried over the previous four years to make plant manager understand the accrual. And the months by months, I had to talk about accruals, how you release it, how you rebuild it, and so on. It's rather an art than a science. So, we have somehow to break it down to a more understandable level. As simple as possible. Forget about holistic, forget about all these abstract stories, forget about that. They do not want to learn accounting. They simply want to take decisions. And when they need something, they need it fast, and they need it understandable"

How is cognitive flexibility in manager-controller relation impacting the quality of your decision-making?

"I know because active listening and trying to understand the guy's point of view, it's extremely important because we are all biased. Right. And being open leaves somehow space for overcoming your biases."

What is the controller role that in your perspective has a positive relation with cognitive flexibility (and consequently decision-making quality and speed)?

"Business partner, definitely business partner, much more complex than the other two."

How is this trait (cognitive flexibility) affected by crisis?

"Extroverts are more cognitively flexible, but it's not the case because extroverts used to talk and when you are talking, you are not listening. So, introverts have the tendency to be more cognitively flexible. It's extremely hard for me because I used to express myself and not listening to others."

In what type of decisions do controllers influence the most? Strategic or operational? And during the crisis?

"When it's business as usual, then mostly the strategic ones. When there is no crisis, then big guys are listening to us only when we have quite robust documentation, a lot of facts and data analysis and so on. When it's a crisis mode, then immediately everybody is listening to us. Everybody wants to know how much money we have, how long we can survive and so on "

Do you think being too critical on a decision may impact the influence?

"So wartime (during crisis), I don't have time to be politically correct. So if I see that it's bullshit or it does not work, I'm very critical. When it's about business as usual, then then we can make two steps back and think over and so on. And then I'm not that much critical. But anyway, I can imagine that my reaction, either it's

critical, either it's not, might influence the decision or people's perception about myself or about how controlling operates."

And you think it's the best time to exert influence, early in the decision-making process or later? Did you ever felt the impact of this timing.

"Definitely earlier. For the very simple reason then that the moment they get involved, they start to be on a track of logic. It's very, very hard to make the turnaround because they get committed to their logic, to their whatever. They invest time, they invest energy in it. And to acknowledge that I spent a day, two, three days or so as a manager on something that proved to be totally failed. That's something hard to hard to admit. So rather you catch it in the early phase than later."

When you were influencing someone in decision-making, what personality traits did you find to be more relevant?

"Break it down to understandable pieces. Not to be aggressive. Maximum assertive, but not aggressive. Because that used to produce a kind of reaction, backfiring, and people start not listening to you"

How would you say that you deal with different and complex set of expectations and interests from your colleagues?

"So I used to make a kind of Pareto. First thing first. So, my direct bosses has the kind of priority. Then it comes to those in the crisis. And then rest of the guys "

Regarding specifically information tactics. Can you comment on the maneuvering of information (asymmetry or symmetry), to "protect"/help someone because that person could help you in the future? Or to protect yourself?

"I didn't used to do it for myself or for my personal interest, but of course, it happened many times that I covered for somebody. And later on, he might come

and go the extra mile for you when you need it. I mean, this is again part of building the trust, building the bond."

Have you ever experienced budget slack pressure from a manager? How did you react to it?

"We bend the rules, but never break them. So if you have the possibility to somehow present something from a totally different angle, which is more advantageous to us, we might do that. But if it's a kind of straight faking the numbers, that's a totally different deal. So I am not partnering that"

Do you find budget slack to be more prominent during a crisis?

"When it's time of crisis, people used to want to hear the truth because they want to face it. But when it's business as usual, then most of the alpha males have the tendency to somehow optically fine tune the results and so on. Why? Because it's in their interest, it's their KPIs, it's their bonuses."

What kind of impact do you think polychronicity has in your day-to-day influence on decision-making? And during crisis?

"Is a kind of socially accepted way of suicide. In crisis, either you get focused, or you get killed. It's as simple as that. So, in crisis, you don't multitask. You go back to the basics and prioritize one, two, three, four."

How does your involvement in the digital transformation of the organization (big data transformation) impact your business partner role and influence in decision-making?

"And I would put my vote on Power BI, on Power Pivot, on Tableau, Program Language, Python, R and so on. All in all, data analysis. If you learn data analysis, you get skilled in in cleaning data, understanding data and handling data. That's extremely important when you are under stress. Refreshed in four minutes, not four hours, four minutes. And it offered much more in-depth analysis because it

was capable of providing much better and much wider information than the Excel template was able "

Especially during crisis?

Same answer as above

"And I would put my vote on Power BI, on Power Pivot, on Tableau, Program Language, Python, R and so on. All in all, data analysis. If you learn data analysis, you get skilled in in cleaning data, understanding data and handling data. That's extremely important when you are under stress. But now a Power BI, Power Query used somehow efficiently, Power Pivot. These can ease many, many of the pains of the controllers and 90% of them is not using."

Interviewee 2 – 15/11/2023

Think back on your vast experience as a controller. What types of roles do you see yourself in?

"It would even be a bit of, perhaps, watchdog. I don't know what the concept is, maybe to do a thorough control of the way the business is being conducted. That is, trying to check, or in my reality at least, trying to check that, in the case of factoring, analyze contract by contract, or try to do a contract-by-contract analysis, or a wall analysis, for example. Trying to understand which contracts are giving us lower margins, higher margins, which ones are having a negative effect on the business. I don't know if this will be more watchdog or bean-counter."

What would you think that the result might be of hiring someone to a controlling position w/ strong technical skills but insufficient managerial, communication, and interpersonal abilities?

"It could maybe be a problem, couldn't it? When we are a team, it is important to know how to communicate, it is important to know how to manage people and know how to coordinate. The technical component isn't everything, however, sometimes misfits are the best for some positions, aren't they?"

What would you think that for OM's is considered being a business partner?

"What they can consider a business partner as a partner for decisions, being the decision, perhaps the indecision between trying to follow one path or another, for them the business partner, in this context, may be helping to make a budget choice, for example. When rates have gone up, what the impact of rates will be and so on. That maybe they can look at me as a business partner, in the sense of helping to clarify which way to go, perhaps."

In what way does the relationship w/ OM shapes your role and interaction for decision-making?

"When an analysis is made of the portfolio, for example, and the way each contract works, their input, the input of the commercial director or the input of the director of customer management, basically it has to be summarized what it impacts me, so I can have a better perception of their reality, not such a less technical component. The client manager wants the client to buy more and the commercial wants to acquire more contracts and having this awareness, more global knowledge is favorable for a controller. I think that's the impact it has on dealing with these colleagues, I would say."

Does firm size influence the partner role?

"I think so. I think that in the case of small businesses, the proximity is usually greater. And therefore, I think that in small companies there are always more

possibilities for approximation and involvement. In large companies, it may be a more demanding environment."

Did you ever feel the need to make some figures disappear and select more explainable ones because you wanted to avoid awkward justifications and improve the image (business partner role)? Distance yourself from number-crunching tasks

"I've felt that and there it is, it's like they say, sometimes we have executive summaries, in which the information is much more synthesized and makes sense and maybe the higher the information provides service to, the higher the position is, maybe the more summarized the person will want, so I think, Yes, I think it's quite normal to summarize information and try to be as succinct as possible, knowing that sometimes you understand what is asked of those who ask for information, understand what is needed and summarize the information that is to be as concise as possible."

Does this influence decision-making?

"Sometimes it can create bias, perhaps, because if we're only showing big numbers, for example, there are things that might be behind it that don't, right? In an analysis that is done we have to look at all the variables and maybe compress the numbers too much, maybe it can create bias of those who are reading the information. It would be me, it depends on each case."

Which Controller role would fit the most for efficient decision-making during crisis?

"I would perhaps say that it depends on the crisis, right? It varies from the crisis, but maybe in terms of the Watchdog, or Advisory, the one who advises, maybe the Watchdog will be more relevant, perhaps. I would say Watchdog, perhaps, because it tries to be aware of the company's problems, through the technical component, and provides that information that can be vital for decision-making"

How would charisma influence of decision-making?

"I would say yes. The communicative part is very important. So I would say yes, that charisma is an important component for decision-making. Or when we talk about influencing, maybe it's a bit taken to a less good path. But considering that the controller has good intentions, always, I think so, I think charisma is very important. Especially when there may be less good decisions from those who make them. And the controller can effectively send the message that this is not the case, that caution must be exercised about this or that."

What is the importance of interacting with other departments in your influence?

"I think it's very important because a controller should always have a holistic perspective on the operation of the whole company. That is, trying to understand how the commercial department works, how the operations work, how the money comes in, how the money goes out, how everything works in general."

"How do you think these activities affect the way you are seen by your OM's?

Cost saving activities Budgeting process

"I think they influence in a positive way. There is, for example, the reduction of costs. If the controller has the ability to show that it is possible to have more lean for the company, or, on the contrary, to show information or try to make estimates, forecasts and budgets that are aligned with what is expected to be produced, or the way in which operations are delivered, I think it is very positive. And that is why there is always a relational proximity with the controller, for example, in the executive boards or in middle management. I think so, I think it's highly influenceable. The opinion of the colleagues passes to the controller."

How do you see yourself in a crisis?

"In a crisis it would be, perhaps, way... Maybe it has a more contingency posture, more resilience, I would say, in a crisis situation, and try to provide as much

information as possible that can lead the company to a successful conclusion and overcome that crisis."

How do you think Controlling affects organizational performance during a crisis?

"In what way? Maybe looking at the level of processes, maybe seeing where you can, for example, in terms of costs, where you can cut, in terms of, for example, in the case of banking it's a bit based on how we can save money, for example, in refinancing. I would say, that is, trying to optimize, through the technical component, trying to look for places where you can improve, or reduce costs, or increase performance, or eradicate, for example, in the case of companies that have the funnel effect, no, it is the bottleneck effect, avoid, eliminate bottlenecks, try to eliminate bottlenecks and processes that are more exclusive to the numbers and to the company's performance."

What kind of leader would you position yourself (as a Controller) during a crisis?

"And as a team leader, because given the situation, there was a person from the management who was absent, with very high technical skills and who had a lot of influence in the operations, in some of the company's operations, more in my area, more in my area, attention, more in the back-office, where I think there was a need for someone to take the reins, I already had a knowledge of what needs to be done, what we don't need to do, what is a priority, what is not, and so I would say, what kind of leader you are, a leader who coordinates well and maybe even has, who is a good manager"

Is it easier becoming a leader during crisis?

"I think it's more difficult, but it's in the crisis that you see the real leaders. It's when the going gets tough that you see who the real leaders are."

Specifically, what skills do you think are more relevant to improve decision-making during a crisis?

"The characteristics, in this case, was if I had more technical knowledge at the time, which I may now have, but which I didn't have at the time. The technical component is very important. Ability to analyze. Capacity for analysis is, for me, the last thing that a controller has to have, and a lot, in large quantities, is the capacity for analysis. And don't be shy. In other words, you have to be assertive too, I think. Assertiveness too. In other words, when it's bad, it's bad and you have to say it's bad. Either if it's okay, or so be clear, exactly."

What tools are the most pertinent to increase decision-making and influence managers during crisis?

"Sure. I would actually be enveloping the rolling forecast, which is ultimately the information that goes to and from the rolling forecast, and the rolling forecast is the basis for making decisions."

During a crisis, where would you pinpoint more your influence in decision-making? Pre, acute, or post-crisis?

"I think it's during. I would say during."

How does the short or long term orientation affect crisis decision-making?

"It can influence a lot. In the long term, perhaps, it influences more because in terms of the company's plan, the short term is already more or less decided. There will only be slight adjustments in short-term terms. So, I would say that in the long run, maybe it's more, it influences more"

How do you think effective communication should be done in times of crisis?

"Well, in terms of communication, it will be clarity, in terms of dealing with teams, there has to be involvement. That is, to let the people who are involved in

the process know everything. You have to be objective and not beat around the bush, either, I would say. "

What kind of factors do you think are influencing decision-making flow in your management team?

"Factors, I would say, factors can influence the way information is presented, I would say. The way in which information is communicated."

What is your thought process during decision-making? Do you have a specific rule or criteria for decision-making?

"For example, to go from the larger numbers to the smaller ones, or to more detail, maybe from a broader scope and keep focusing. Other times it can be, perhaps, the other way around, but in general, shovel, so specific techniques depend on what you're talking about."

Have you ever felt that your emotions (positive or negative) influenced your decision-making?

"Yes, maybe I have it subconsciously. I believe so, I believe that emotions have an impact on decision-making, on our daily lives, don't they? We are conditioned with our state of mind and our way of being, isn't it? Our personality?"

How much information is too much for decision-making? Have you ever been aware of this?

"Yes, I think it has happened to me, it has happened to me and maybe sometimes the information can be confusing or even to prepare the information sometimes you see that it becomes very confusing."

What role do you think heterogeneity plays in the flow of decision-making?

"For a good team to work, the more heterogeneous it is, the better. However, if we are talking about a management control team, maybe they should have all, all more or less the same base, for example, the same curriculum or hard skills,

so to speak. In terms of soft skills, maybe I'll say it's different, maybe try to get people more different its a plus yes"

And what about the environment? Specifically in crisis?

"Yes, I don't think it should affect, because the work of the controller has to be as objective as possible, but maybe it does. I can't say, I don't think I can say if yes or no, but I think within the team, if there is no cooperation, isn't it? If there is no involvement and cooperation, maybe there can be a different environment that can influence the work."

Between 1 and 5, how do you score the importance of these personality traits:

- Extraversion - 2
- Conscientiousness - 4
- Emotional stability - 4
- Agreeableness - 4
- Openness to new experiences - 4

Between 1 and 5, how do you score the importance of these skills in the Controller role:

- Precision (Traditional) - 5
- Rigor (Traditional) - 5
- Logic (Traditional) - 5
- Creativity (Business Partner) - 3
- Relational capability (Business Partner) - 4
- Flexibility (Business Partner) - 4
- Dynamism (Business Partner) - 4

During your time as a Controller, which skills were the most suitable and that aided you?

"I think in terms of communication, empathy and resilience. I'd say. Spectacular. Resilience, I'd say"

What role do technical skills play in your function? Influence or effectiveness?

"Technical skills are very important in everyday life."

In what way do you think deconstructing and communicating financial information into a simple and holistic perspective is important in your job?

"I've felt that and there it is, it's like they say, sometimes we have executive summaries, in which the information is much more synthesized and makes sense and maybe the higher the information provides service to, the higher the position is, maybe the more summarized the person will want, so I think, Yes, I think it's quite normal to summarize information and try to be as succinct as possible, knowing that sometimes you understand what is asked of those who ask for information, understand what is needed and summarize the information that is to be as concise as possible."

How is cognitive flexibility in manager-controller relation impacting the quality of your decision-making?

"I think that's quite important. It already gives the component of adaptability. A person who knows how to adapt, yes, I think it's important. Changing often may not be good, but I think opening horizons is always good. I think it's favorable, when it's not too much."

What is the controller role that in your perspective has a positive relation with cognitive flexibility (and consequently decision-making quality and speed)?

"In this case, maybe the advisor, maybe. Or the watchdog, however, maybe the advisor. Which was the other? He was the watchdog, the encounter, the advisor and the business partner. So does the business partner."

How is this trait (cognitive flexibility) affected by crisis?

"I don't think it loses flexibility, I don't think so."

In what type of decisions do controllers influence the most? Strategic or operational? And during the crisis?

"Okay, in relation to a more junior position, which is my reality, maybe more operational. But a controller that already has a good framework, so to speak, maybe more strategic. During the crises, maybe I'll take a chance with the most operational, perhaps. More operational"

Do you think being too critical on a decision may impact the influence?

"Yes. The way we criticize, I think it has an impact. Being too critical is also going to have an impact. Anything that is excess is too much. It can have a negative impact. Critical, there it is, but you have to put the whole game on the board and every decision or decision, every action has an effect. So if we're constructive critics, I think the more critical we are, the better. Exactly. But it may, perhaps, the part of the decision-maker may be bad."

And you think it's the best time to exert influence, early in the decision-making process or later? Did you ever felt the impact of this timing.

"Before decision making. From my perception that I have of my reality, I think the effect is before. It's having more impact first."

When you were influencing someone in decision-making, what personality traits did you find to be more relevant?

"Is to be able to convey the message well and to be able to clarify the impacts of a certain decision, the impacts that something has and to have the ability to warn, to warn, to be able to warn of what is coming or to give an option, to give an option no, to be concise when it comes to cause and effect, I would say."

How would you say that you deal with different and complex set of expectations and interests from your colleagues?

"Yes, above all trying to understand, or else, in terms of dealing with people's expectations, trying to make a decision that is the best for the company, or trying to show or indicate what is best for the company, that is, in general, and not trying to look beyond what people expect. Unless it affects everyone's work a lot, I would say."

Regarding specifically information tactics. Can you comment on the maneuvering of information (asymmetry or symmetry), to "protect"/help someone because that person could help you in the future? Or to protect yourself?

"I believe there is. From my perspective and in my reality, I try to be as objective as possible and as unbiased as possible. But I believe that this happens, that the way things are presented can be with the intention of influencing a decision."

Have you ever experienced budget slack pressure from a manager? How did you react to it?

"Generally, it goes like this, for example, when we are estimating, there is one part that wants more and then there is another part that wants less. Because if you want less, then you can overcome it. Right, exactly. In other words, the element of objectivity is set aside. Sure. My reaction is when they tell me to do it again because it's a bit boring, it annoys me a bit. A guy works objectively and

sometimes objectivity is convenience. I don't agree and I try, at least to my manager, to explain to him that I don't agree and why I don't agree."

Do you find budget slack to be more prominent during a crisis?

"Of crises, I think so, it happens in crisis situations, for example, when we are in a business crisis, the tendency is to try to pull values down, in order to look for that slack, in order to be able to exceed what expectations are."

What kind of impact do you think polychronicity has in your day-to-day influence on decision-making? And during crisis?

"In decision-making, I don't think so, unless... I would say that it has an impact on the performance of the work, perhaps, or on the quality of the information, or on the quality of the analysis that is done, because we are doing a lot, but in terms of decision-making, does it affect negatively?"

How does your involvement in the digital transformation of the organization (big data transformation) impact your business partner role and influence in decision-making?

"I think it has a big and good impact, because more tools means more clarity, and it implies more ability to provide better and more clarified information, and more concise, or better oriented to those who need information and to decision making."

Especially during crisis?

"During crises, too, and perhaps even more so in crises, perhaps. Even more, of course, because maybe we need faster, more timely information. Yes, timeliness is always important, yes. In crises, yes."

Interviewee 3 – 21/11/2023

Think back on your vast experience as a controller. What types of roles do you see yourself in?

"Yes, at first I think it was really the watchdog. Okay, I think they saw us like, now they come here to say that everything is bad. I think I've become more of a business partner. Because people see it, not as a person who is there to monitor what you are doing and to point the finger. But no, they see you there as a person who is there to help. And that if you have a question, before they ask it, they will always ask you. Okay, at this point you are the person who is part of the organization and who listens to you to take. And that you yourself can also take the initiative to bring you the ideas to make the best decisions. "

What would you think that the result might be of hiring someone to a controlling position w/ strong technical skills but insufficient managerial, communication, and interpersonal abilities?

"I don't think it would work well, because the technical part of course is very important. But the communication part and the interaction with colleagues, not only at the hierarchy level, not only at the top of the pyramid, but also at the bottom, is very important. That's why I'm saying that when I was in the corporate part, it wasn't my thing, walking on the ground and talking to this operator and good morning, good afternoon, that's very good, because the next day, if you meet him, good morning, good afternoon, so, in my case, this sign, I don't know what. A person who only has a very good technical part, what does he do? She's always stuck in the computer looking at numbers and then I think people see her as both being there an inspector who is there to supervise and not to help and not as being an integral part of the team to take everyone, to get everyone to the same goal."

What would you think that for OM's is considered being a business partner?

"Being there, to help them. But the information from the management control comes as being the information as worthy and ask for help to have."

In what way does the relationship w/ OM shapes your role and interaction for decision-making?

"I see the difficulties and the potential that can be taken from each area, therefore, and only if we could work, if we have to listen to their opinion and if we work together with them, and taking the best of each one, we will move on to the best path. If people share as many good things as the problems, and here even more problems, maybe all together, we can come up with a solution, right?. And so, when they say that, I always quantify, mind you, that this value equals x, this one equals, of course, y. There has to be this whole dialogue so that we can listen and get the best out of each one."

Does firm size influence the partner role?

"We have seen more of our role in large companies, because I think that the small company ends up doing everything, or thinks that it is not necessary, I don't know. But our role is, okay, I think more and more companies are looking for control. And this is seen in the big ones, because maybe in the big groups they have a different type of mentality, I don't know, maybe because they manage much larger resources, they need really specialized people who help them to have a much tighter control."

Did you ever feel the need to make some figures disappear and select more explainable ones because you wanted to avoid awkward justifications and improve the image (business partner role)? Distance yourself from number-crunching tasks

"No, what is, is what is. But what is, is what it is. And even before, and you still didn't communicate it because it was really there, something was wrong. Okay,

what I did was really, I communicated that we were having that great waste, I tried, I tried not, I talked to people on the ground, I was also doing analyses, but I communicated what was going on. So, I don't do that, what is, is what is, because, above all, our information has to be credible, because if you don't give what it really is, what it really is, it's not what it is, it's what it really is, people stop having confidence, and I think that, not having trust, It's pretty bad, isn't it? Above all, and it's not because it makes me, I believe in the numbers I make. The information that comes out of us has to be information in time, in time, isn't it? That is so that we can make decisions in a timely and credible manner, and it has to be reliable information"

Does this influence decision-making?

"You do simulations there, so I think you create a lot more trust in the person who will then call you to help make decisions on other matters that are more hidden."

Which Controller role would fit the most for efficient decision-making during crisis?

"I think that's what the business partner is, it's the one that is the most efficient to help make the decision in a moment of crisis, because, okay, the relationship that has been built, the transparency of the numbers that are talked about, that are shown previously, that's it, all this makes it easier for there to be much more trust. That personality who is a guard, I think that this person, somehow, doesn't even manage to enter the organization, because people, okay, and there are many things that are done in the system, no, I don't know, they don't communicate everything. And there are many things that can be done, and then, to facilitate all this, the personal relationship has to be very good, because when that doesn't happen, that's it, everything becomes much more difficult."

How would charisma influence of decision-making?

"A person can have a much stronger personality, but even if they don't have the other part, the technical part and the training and everything they did, well, I don't think it's going to help much."

What is the importance of interacting with other departments in your influence?

"Interact, that's it, we're aware of everything, we know what's going on in all the departments, and then when you're simulating something, you've heard and you already know what's going on in the department, A, B or C, and you can also do your analysis, if you don't know, And if you don't interact, and that's it's much more difficult because we don't know what's on the other side."

How do you think these activities affect the way you are seen by your OM's?

Cost saving activities Budgeting process

"Okay, they already know that, as they already know me, they already see that I'm more busy or even don't even ask me so many things."

How do you see yourself in a crisis?

"I, first of all, am worried. if there are crises, there is initiative and form, people interact with each other and it is solved. But in the past, I thought it was all very inactive and then, presto, worried. And I even showed to them that is so, we are losing this money. So we have to do something. We cannot stand still. So, I think that was a bit like that... It showed the pessimistic side of the thing and we had to go do something because otherwise things would go wrong, for sure."

How do you think Controlling affects organizational performance during a crisis?

"We had a boss who coordinated the companies in Iberia, that's it, and that went through him more. It wasn't that long... For us, at times, he would call us to

meetings and just ask for information. I didn't feel that much in the performance. So, what I said a moment ago was more in the sense of alerting, on my own initiative, attention, that we have to go here, otherwise we are losing this money, we have to see this or that, we cannot be like this."

What kind of leader would you position yourself (as a Controller) during a crisis?

"I, first of all, am worried. If there are crises, there is initiative and form, people interact with each other and it is solved. But in the past, I thought it was all very inactive and then, presto, worried. And I even showed to them that is so, we are losing this money. So we have to do something. We cannot stand still. So, I think that was a bit like that... It showed the pessimistic side of the thing and we had to go do something because otherwise things would go wrong, for sure."

Is it easier becoming a leader during crisis?

"It's complicated, because when I was in Castelo Paiva, I had a team and I had people working with me, so I was more or less their leader. Sure. And me, it was one of the things that I didn't like at all. Therefore, leading people is not. So I think it's hard. That's hard"

Specifically, what skills do you think are more relevant to improve decision-making during a crisis?

"For now we have to understand, it's no use telling stories, we have to understand the story and make a brief summary. Look, this happened, this and this happened. And present the alternatives. Therefore, looking to the future is to look, looking to the future. Yes, it's looking to the future, presenting the alternatives that we could go to and, that's it, the possible scenarios that could happen."

What tools are the most pertinent to increase decision-making and influence managers during crisis?

"I think it's more the rolling forecast. We have the three-month forecast and that's the one that helps the most, because the budget has been done for a year and that was a year ago, that's it, it's always changing and then the rolling forecast, which you do every month and you move a month forward, that's it, that's what will help or is it that helps decisions to be made, Because then you get everything, the sales, the sales price, look, the sales are going down or they're going up or we're losing here, this is where we're going to have to focus, what are we still in projects, what we haven't yet achieved in this project that we had defined, what we haven't done yet and that will allow us to reach this consumption that is deriving, and so on"

During a crisis, where would you pinpoint more your influence in decision-making? Pre, acute, or post-crisis?

"When a crisis happens, because it has to be during the crisis that we have to make the decision or influence the decision-making, it is not after it has passed, then there is nothing more to do. I mean, we can also, with the crisis that happened, learn to avoid a future crisis of this kind, we can also see it through that prism and yes, we can also learn from, look, we had this situation, we did this analysis and I don't know what, to prevent this crisis from happening again, we present this suggestion and either your plant manager will come to you and give you some elements, You do simulations and give your opinion, okay, so that it doesn't happen again, let's go down this path. It can also apply there. Now, to solve the crisis that is happening."

How does the short or long term orientation affect crisis decision-making?

"Okay, we have to think, we have a unit that is not, it is for the day-to-day, yes, but we don't have to think only about the day-to-day, we have to think about the

long term, right? Because that's not supposed to last, to get to the end of this year, pulled and it's over, no, we have to be thinking about the long term, right? How are we going to be from here, or how can we evolve into 3 or 4 years from now, or whatever, our turnover will increase by 20, 30, 40, 50%, or double, or whatever. So we have to think about the long term. In the long run."

How do you think effective communication should be done in times of crisis?

"We have to be direct and concise and say things that really hurt."

What kind of factors do you think are influencing decision-making flow in your management team?

"There has to be good communication and we all know what we are talking about. It's not every one possible. I rotate my department, you're already the one, I'm the one, I don't even see you, or I say good morning to you in the morning, or I say good morning to you at night, or even morning at night. There isn't, it has to be, there has to be interaction and people have to be well allied"

What is your thought process during decision-making? Do you have a specific rule or criteria for decision-making?

"When I'm making the decision, I have to be aware that it's the right way. I have to look at the pros and cons and evaluate, don't I? And maybe sometimes you also take a certain risk. I think you also have to be a little bit present. And that's basically how it is."

Have you ever felt that your emotions (positive or negative) influenced your decision-making?

"I sometimes try to put emotion into things and sometimes it even passes. But that's it, the practical part and without having the heart there, when the rational part is taken, then it has to work. We can't let emotion take over and that's where the decision is made."

How much information is too much for decision-making? Have you ever been aware of this?

"Yes, and we have a lot of systems, a lot of systems where we go to get information that sometimes we use. I don't even know which way, where I'm going to get the information. I always end up going to almost the same thing, which is SAP. For me it's the one that gives the most accurate information."

What role do you think heterogeneity plays in the flow of decision-making?

"It seems that there was a distancing there, that women were placed a little on the sidelines. But they didn't give them places of challenge, I don't know, because... But I think, yes, more and more of this heterogeneity, I think so. I think it's very advantageous for everything."

And what about the environment? Specifically in crisis?

"Even when there is a good atmosphere, people feel much more at ease. To express your opinion, maybe if there is a bad environment they are always on the defensive or some others on the offensive attacking and you end up not reaching any conclusion or making any decision."

Between 1 and 5, how do you score the importance of these personality traits:

- Extraversion - 2
- Conscientiousness - 4
- Emotional stability - 5
- Agreeableness - 4
- Openness to new experiences – 4

Between 1 and 5, how do you score the importance of these skills in the Controller role:

- Precision (Traditional) - 5
- Rigor (Traditional) - 5
- Logic (Traditional) - 4
- Creativity (Business Partner) - 4
- Relational capability (Business Partner) - 4
- Flexibility (Business Partner) - 4
- Dynamism (Business Partner) - 4

During your time as a Controller, which skills were the most suitable and that aided you?

"Organization, Assertiveness, Strict"

What role do technical skills play in your function? Influence or effectiveness?

"Of course, the technical skills that you bring, your school basics are very important, but then the day-to-day, getting to know the business, going deeper, looking for things, because that helps a lot."

In what way do you think deconstructing and communicating financial information into a simple and holistic perspective is important in your job?

"That too, yes, is also important and we, in fact, should, I don't know if anyone does it, at the time that Ricardo was even, we even did, do a little training, for non-financiers."

How is cognitive flexibility in manager-controller relation impacting the quality of your decision-making?

"We have to really evaluate ourselves, and with numbers, because we can only impose our position if we show, we have to show real things, even if I am not

here to say it with words and impose my idea like this, no, I have to present concrete data. Okay, and when you tell me this, and when we discuss, we can be dialoguing, look, so this value, this I don't know what, I did there, that's it, anything, I then, what I have to do to help in decision-making, I'm open like this, okay, I even accept what you're saying, but I'm going to simulate it and then I'm going to show you the result. And then, together and with facts, we make the best decision."

What is the controller role that in your perspective has a positive relation with cognitive flexibility (and consequently decision-making quality and speed)?

"He is open to new decisions and communicative"

How is this trait (cognitive flexibility) affected by crisis?

"That they become stronger, yes."

In what type of decisions do controllers influence the most? Strategic or operational? And during the crisis?

"Okay, as I said a moment ago, it's more in the area, in the factory, so it's more operational. Although, then, when that communication is created, you are assertive, the values you provide are ok, and the person begins to see the trust, that's it, then they can call you to help them make certain scenarios in strategic decisions, which are higher up, and even that would not even pass you by, because the organization is not inserted in this theme. But, hey, in the current role it's more operational."

Do you think being too critical on a decision may impact the influence?

"Again, we have to have data and know, and the data you present, you have to be confident with the data you have there. Okay, from there, as they say, against facts there is no argument."

And you think it's the best time to exert influence, early in the decision-making process or later? Did you ever felt the impact of this timing?

"No, I think we have to have it earlier, don't we? Because later on people are already there, they're already a bit geared to that side, aren't they? Therefore, we have to act first."

When you were influencing someone in decision-making, what personality traits did you find to be more relevant?

"My work backwards must have already conveyed the message that I am rigorous, that the work I do is credible and that this is basically it. "

How would you say that you deal with different and complex set of expectations and interests from your colleagues?

"I try to make sure everyone comes a little bit and so that they see that we all have to work towards the same goal, we all have a common goal which is to have the least waste, to have the lowest cost and with the best quality and for that maintenance has to have equipment working properly, ready, you have to do preventive maintenance. They can all have and have different personalities, but we have to guide them all that we are all working towards the same goal, which is to have the lowest cost"

Regarding specifically information tactics. Can you comment on the maneuvering of information (asymmetry or symmetry), to "protect"/help someone because that person could help you in the future? Or to protect yourself?

"No, what I was saying a while ago, what is, is what is, so it hurts whoever it hurts. We're not going to be, because we have to be, ready, rigorous and confident, right? Because if we don't have those characteristics, I don't even know if there's a bit of talk about trust, and if we don't convey that, we're not doing

anything there, are we? And as I also said a moment ago, I'm joking about it, it was the management control that did it, okay."

Have you ever experienced budget slack pressure from a manager? How did you react to it?

"I think we should budget with challenge. Here, in our case, it even worked the other way around. I think they pose too many challenges and then we can't achieve them. But that having time off, that's it, because this comes to goals, speaking in my case, it comes to goals from above and you then work here to achieve them. We've had situations where we saw that this goal even had some slack, that it came from the top and we even said and I don't know that's what stays like this, but then internally it was worked with the plant manager to pass it down, ready, to the person, to the management team, then pass it on to the various employees, that the goal was tighter."

Do you find budget slack to be more prominent during a crisis?

"We had, yes, some, it was, that's it, and it was even more in the sense, it's the sense of being tighter when we already knew that wasn't going to come to fruition."

What kind of impact do you think polychronicity has in your day-to-day influence on decision-making? And during crisis?

"I think it's preferable, and things, we do one thing and we're doing that thing well, and it's over and we're going to start the other. Because if we're doing everything at the same time maybe we might miss something there and not make the best decision because we weren't paying the same attention. Sometimes, yes, it happens. I'm talking, but I see that the person is there looking at the computer and I don't know what. And sometimes I do the same too. So I'm already getting contaminated too. And sometimes even when we talk, we have to look at each

other, because otherwise there is no communication, right? So I do everything at the same time, not yet."

How does your involvement in the digital transformation of the organization (big data transformation) impact your business partner role and influence in decision-making?

"I think that's spectacular. I've already had a training this year in Power Queries and Power Pivots, I haven't joined yet, I haven't entered because... I didn't get in, it's really a matter to get in. So, I think that for us we have to see it as a great help, because it will free us up much more time to transform the data and then rent your time, maybe, to other situations that now you weren't even renting because you had a lack of time, or for example, at the end of an hour, imagine, four days, with this tool I'm going to take two, I'll have them free up to do other analyses. , we have to help in decision making, we have to walk on the shopfloor, not only once in a while, but also, which would be every day, every day, but okay, it's not every day, twice a week."

Especially during crisis?

"Exactly, it's the speed of decision-making."

Interviewee 4 – 23/11/2023

Think back on your vast experience as a controller. What types of roles do you see yourself in?

"I always like to see myself as a business partner. That's what I'm looking for and to be a colleague who is there to be helped and to help. Above all, to help first and foremost and to collaborate. The word is to collaborate with the rest of the departments. So 99% of the time I'm a business partner for the rest of the departments in the plant. Sometimes I've had to use some other type of profile, maybe a little more aggressive. But sometimes I don't like to use it and it has

been on a few occasions. It's true that when being a collaborator doesn't work, it's true that sometimes you need to receive certain information. And if you don't get it through a collaboration, then you have to get them in other ways. But it is neither desirable nor normal."

What would you think that the result might be of hiring someone to a controlling position w/ strong technical skills but insufficient managerial, communication, and interpersonal abilities?

"That can be worked on. Skills, both technical and soft skills, can be worked on. And it's important that you take into account what this person can offer you and their needs. Both things to be able to develop this person. So if you hire a person who is strong in technical skills, you will have to give them certain tasks that require technical skills. And at the same time give them the tools so that they can learn soft skills. So you always have to take into account the skills of each person to develop it and to know what you can ask of them at all times."

What would you think that for OM's is considered being a business partner?

"Well, we always have to keep in mind that controlling is a support function. A support function means that we are within the scope of industrial controlling, a support function means that we are to support the core business, the collo of the business. The business is to manufacture parts. And we are here to support this business. How we want to be seen is as a function, that we are there to support each other and that all the decisions we donate are for the future to improve or for tomorrow that we are all better off. When you ask for information and you ask for information and people don't understand why they're asking for it, you're not supporting, you're not offering support. So it's important, when you ask for information, to explain why you need this information and how it's going to benefit us. And this is how they are going to see you as a business partner."

In what way does the relationship w/ OM shapes your role and interaction for decision-making?

"Well, let's take a look. In the end, a good relationship with other areas is probably going to give us as controllers, who are not within the operational area, a better understanding of what is happening in operations. When you have a good relationship and they consider you a business partner, in the end we as controllers are going to receive numbers. And when you want to understand those numbers, you have to talk to the department directors. When you understand what's going on in operations, you'll be able to interpret those numbers better and you'll know how to better report what you're interpreting correctly. And that report, of course, is going to influence the final decision-making that the plant manager or the operations director will make."

Does firm size influence the partner role?

"Size, yes, yes, of course it influences. Let's see, the bigger a plant is, the more impersonal it probably is because there will be more people and you will have less time for those people. And the smaller a factory is, the more personal everything becomes. But it's important that we take care of ourselves and that we take the time to build a relationship with those people who are going to be key to your work. It's important to understand that you need to spend time building this type of relationship. Above all, you need to understand what the needs of those people are in order to satisfy them and in the future that this is a win-win, that they also meet your needs. It's important, that's a very important part of our job as controls."

Did you ever feel the need to make some figures disappear and select more explainable ones because you wanted to avoid awkward justifications and improve the image (business partner role)? Distance yourself from number-crunching tasks

"Well, let's see, in the end there are no uncomfortable explanations. It's another thing if you haven't built enough trust for them to openly explain certain things to you. But all of this, as I say, is based on building that trust. And how do you build that trust? Detecting the needs of those you consider to be your Business Partner. But you have to study their needs and from here, when you find a need and cover it, is when you generate a relationship and when you generate trust. Of course, there are times when you can make certain decisions with the aim of improving the relationship as a Business Partner, which may deteriorate the quality of your work a little. And this is always putting a balance and knowing that you are sowing so that in the future you can do better. But there shouldn't be these kinds of problems that can't tell you about in the first place. You must build trust to be able to talk openly about things because at the end of the day we are a Business Partner, we are a team and we are all in the same boat."

Does this influence decision-making?

"The more relationship you have with other departments, the more you're going to know what's going on inside and the more you're going to understand the numbers that come to you. A number in itself speaks for itself, but a number itself with an explanation of the person who is there speaks for itself so much more. So, if you're able to understand what's going on inside the factory and not just interpret numbers, you're going to be able to convey the right information to the person who has to make the decision and give the right advice to the person who has to make the decision."

Which Controller role would fit the most for efficient decision-making during crisis?

"That it depends on the type of crisis. In the end, the first thing you have to do, there is crisis and crisis. If it's a very big crisis, probably the best thing you can do is let the crisis be solved industrially and once it's resolved and people can breathe, that's when you can act. So, probably one of the best virtues we can have

in those moments is patience and not wanting to go too fast because the important thing is to first let people work through crisis"

How would charisma influence of decision-making?

"Let's see, the charisma, of course, that will influence the decision-making of both the departments and the plant manager. If you're a charismatic person, but being a charismatic person isn't something you earn in a day, it's something you have to generate for yourself. How do they see you as a charismatic person? It's all about detecting needs. If you are able to detect needs and satisfy certain needs, then you will gain charisma. If you also have a natural charisma, obviously this will help you, but charisma is not something that is earned in a day, charisma is something that you work on. And it is something that we work on and it is part of our job to generate these social relationships, to look for these needs that generate relationships of trust and all this will generate that you are seen as a charismatic person. Being a charismatic person is a very important part of influencing the right decision-making"

What is the importance of interacting with other departments in your influence?

"Size, yes, yes, of course it influences. Let's see, the bigger a plant is, the more impersonal it probably is because there will be more people and you will have less time for those people. And the smaller a factory is, the more personal everything becomes. But it's important that we take care of ourselves and that we take the time to build a relationship with those people who are going to be key to your work. It's important to understand that you need to spend time building this type of relationship. Above all, you need to understand what the needs of those people are in order to satisfy them and in the future that this is a win-win, that they also meet your needs. It's important, that's a very important part of our job as controls."

How do you think these activities affect the way you are seen by your OM's?

Cost saving activities Budgeting process

"Let's see, again, it all depends on how you approach it. If you want to approach this in a way that sees you as a cop who won't let them spend, you'll probably get what you want, probably, but they're not going to see you as much as a business partner. So, if you explain the reason why we want to save, you explain it, that's when they're going to see you as a business partner. Maybe not in the short term, but in the medium term, you being coherent and explaining things, that's when they will see you as a business partner. In other words, the difference is between imposing and explaining."

How do you see yourself in a crisis?

"A controller, for me, one of the very important tasks or duties of controls or the most important, we are advisors. We are advisors and in times of crisis we must transmit tranquility to those who have to make the decisions and we must show them the data so that those people who make the decisions can make decisions with confidence and with information. So, a very big one, let's say that we are consultants. That's our job, to be consultants, to present the data so that we can make the best decision at any time. And it is important at this time to convey tranquility and present the different options that we may have."

How do you think Controlling affects organizational performance during a crisis?

"Making a right or wrong decision is critical and can save you thousands or millions of dollars. I've had crises where a bad decision could cost millions of euros"

What kind of leader would you position yourself (as a Controller) during a crisis?

"During a crisis, a controller first has to have patience and second, it has to be the leader who is able to maintain tranquility and transmit tranquility above all, so that with the data we can collect and also with the experience we have, we can guide and be able to advise to make the right decision. So what kind of leader do we need to be? We have to be that leader with the ability to influence."

Is it easier becoming a leader during crisis?

"A leader is or should be at all times. During a crisis and not during a crisis. During a crisis it's probably harder because everyone is more nervous, but that's when you show yourself to be a leader."

Specifically, what skills do you think are more relevant to improve decision-making during a crisis?

"First you have to have leadership skills, which is very important. Ability to influence, which is linked to leadership capacity. Analytical capacity, to be able to interpret the data that comes to you. And critical capacity, to interpret the data that comes to you correctly. Leadership, influence, analytical skills and critical skills with the information that comes to you. When I say critical capacity, it means being able to interpret the data that comes to you."

What tools are the most pertinent to increase decision-making and influence managers during crisis?

"Ok. Let's see, these tools are important and, above all, it is important, with respect to KPIs, it is important to define the correct KPIs that are going to be followed day by day because, in the end, that will mark the direction in which the ship is going. So, the right choice of a KPI is essential for the boat to go in the direction it should go. The budget and forecast, in the end, are fundamental tools for controls. Because doing the budget and forecast well will allow you to have a

guide for your whole year and know the reason for deviations, if they exist. If you've done it right, if you've made a good budget during the year, you'll be able to understand much more easily why you're deviating from that budget."

During a crisis, where would you pinpoint more your influence in decision-making? Pre, acute, or post-crisis?

"Before a crisis, you won't know that a crisis is coming. Therefore, if the goal is to influence the matter of the crisis, before the crisis you don't know that you have the crisis. Therefore, within a crisis the best time is when they need it, when the other person or the other department needs it. That's the best time. As I say, it depends on the magnitude of the crisis, but normally when there are very big crises in operations, the important thing is to solve the problem within the industrial plant and then that's when you're going to have the ability to influence."

How does the short or long term orientation affect crisis decision-making?

"Right now we live in a short-term world. Fortunately or unfortunately, everyone wants the results and they want them now. But in no case should we neglect the long term and the medium term, because in the end this is what ensures the continuity of a company in the long term. So, we should try to combine the short term with the long term, the short-term demands with the right long-term decisions."

How do you think effective communication should be done in times of crisis?

"You have to be concrete and direct during crises. Several things can happen during crisis. One, that there is very little time because the problem that has generated the crisis has to be resolved. Or another, that we have a crisis that we don't know what decision to make. So, for both of them, we must be concrete and direct in the information we present."

What kind of factors do you think are influencing decision-making flow in your management team?

"For example, the unions in a factory, as well as the unions in a factory, can have an influence. They can influence decision-making. Costs can play a role, i.e. the costs that are going to be involved in that decision-making. They can have an influence on the social, the impact that we are going to generate in a social way. Sometimes you want to make a social impact and you don't care about the cost. "

What is your thought process during decision-making? Do you have a specific rule or criteria for decision-making?

"The first thing is to analyze the data, that is, you have to receive the right information and not just from one source but from all possible sources. Once you receive the right information, you have to process it, and once you process it, you have to present it in a way that is understandable and allows you to make a decision. That is, receiving information, processing and presenting. To process, to receive information you have to make sure that what you receive is correct. To process it, you have to try to talk to the different departments in such a way that you can process that information and finally present it in a way that is understandable to whoever is going to make the decision."

Have you ever felt that your emotions (positive or negative) influenced your decision-making?

"Try to separate emotions from decisions. We must not stop influencing how we want to present information because of an emotion"

How much information is too much for decision-making? Have you ever been aware of this?

"The important thing is not a lot or a little, but the quality of the information. A lot of it is having poor quality information. The important thing is not how much or how little, but the quality of what you receive. And then, as Controllers, what

we have to try to do is receive quality information and know how to process that information. It's kind of our job."

What role do you think heterogeneity plays in the flow of decision-making?

"The more diversity and opinions there are within a team, the richer the information you receive, because you will receive the information with different critical eyes. And therefore, the more diversity, the more diversity, the more correct the decision will be."

And what about the environment? Specifically in crisis?

"Yes, of course. Not only can, but must influence the environment in decision-making. Nowadays we cannot afford to continue generating more of the environment and it must certainly be a key factor to take into account"

Between 1 and 5, how do you score the importance of these personality traits:

- Extraversion - 3
- Conscientiousness - 4
- Emotional stability - 4
- Agreeableness - 5
- Openness to new experiences - 5

Between 1 and 5, how do you score the importance of these skills in the Controller role:

- Precision (Traditional) - 5
- Rigor (Traditional) - 5
- Logic (Traditional) - 5
- Creativity (Business Partner) - 4
- Relational capability (Business Partner) - 5

- Flexibility (Business Partner) -5

- Dynamism (Business Partner) - 5

During your time as a Controller, which skills were the most suitable and that aided you?

"Leadership skills, negotiation skills, at the level of soft skills, are fundamental. Everything in this life consists of negotiating correctly and having good leadership skills at the soft level, which for me are the most important. And then, at the level of technical skills, it obviously helps to have a good knowledge of databases, such as Excel, such as Power BI, such as Power Query. Know languages. But the most important thing, as I say, are soft skills. Leadership skills, analytical skills, critical skills and negotiation skills"

What role do technical skills play in your function? Influence or effectiveness?

"And then, at the level of technical skills, it obviously helps to have a good knowledge of databases, such as Excel, such as Power BI, such as Power Query. Know languages. "

In what way do you think deconstructing and communicating financial information into a simple and holistic perspective is important in your job?

"Well, communication is key. I mean, it's everything for a controller, communication. If you are able to understand and are not able to communicate, you are lost. You're not a good controller. Communication is key. To communicate correctly, it is very important that you make sure that the receiver is receiving your message, the message that you want to give them. It's fundamental and for that you have to prepare what you're going to communicate."

How is cognitive flexibility in manager-controller relation impacting the quality of your decision-making?

"It's very important too. If you are a person who does not have cognitive flexibility, you are going to close yourself in your thoughts normally and when it comes to negotiating you will never be open to negotiating because you will always position yourself definitively in a position. So we have to be flexible in this regard. In the end, this is a bit related to critical capacity. We don't have the absolute truth. The truth will be given to you by the facts and data that you may receive. So we have to have this flexibility to be able to change at any given time. It's very important."

What is the controller role that in your perspective has a positive relation with cognitive flexibility (and consequently decision-making quality and speed)?

"The profile of controller that I think is most suitable is one that is a business partner and above all that is open to understanding the information and understanding what is happening. And so he has this cognitive ability that we've talked about. Being able to change your mind or being able to change your way of approaching things as we gain experience and as we acquire inputs. So, above all, as I said at the beginning, a controller is a consultant, he is a counselor. So we need to keep this in mind."

How is this trait (cognitive flexibility) affected by crisis?

"Yes. A major crisis can affect your abilities. In the end, each person tolerates stress in a different way, and a moment of crisis can generate a certain amount of stress that affects your abilities. Therein lies our ability to synthesize and prioritize within crises."

In what type of decisions do controllers influence the most? Strategic or operational? And during the crisis?

"A controller knows absolutely everything because everything has an economic impact. Normally, it will have a greater influence on strategic decisions. We don't have as much capacity to influence technical decisions, although we can reach technical decisions, I'm talking about decisions that require technical knowledge as an engineer can have. Perhaps we don't have as much capacity to influence there, but we also have the capacity to influence these types of decisions, but above all in strategic decisions is the one we have the most capacity and we should have more capacity for influence."

Do you think being too critical on a decision may impact the influence?

"Not only can it influence decision-making, but it can influence your leadership skills. That is, we have to be critical and we have to adequately expose the information we have and we have to try to influence certain decisions, but we have to understand that they can make a different decision than what you are proposing. You have to understand why."

And you think it's the best time to exert influence, early in the decision-making process or later? Did you ever felt the impact of this timing?

"Probably the thing that's going to save the most time is trying to influence during the process, but we have to be flexible so that we can change our decision during the process if we see that it's necessary."

When you were influencing someone in decision-making, what personality traits did you find to be more relevant?

"The person is different. The fundamental feature is twofold. Try to understand what kind of person you're dealing with. You may be dealing with a social person, you may be dealing with a person who is goal-focused, you may be dealing with a person who is very thorough, you may be dealing with different

types of people. So you have to identify what kind of person you're dealing with and once you identify what kind of person you're dealing with, focus on their need."

How would you say that you deal with different and complex set of expectations and interests from your colleagues?

"That is, when different departmental interests collide. In the end, when an interest between departments clashes, what must be focused in the decision is towards making a decision that is the most beneficial for the common good. So when you have two departments that come into conflict, you always have to try to see what's best for the community."

Regarding specifically information tactics. Can you comment on the maneuvering of information (asymmetry or symmetry), to "protect"/help someone because that person could help you in the future? Or to protect yourself?

"In the future as a win-win. That in the end, that's what influence consists of, in giving and receiving, then one day you give and the next day you receive, so it's important to do, to help people so that they can help you later, that's something fundamental, in fact it's the basis of relationships."

Have you ever experienced budget slack pressure from a manager? How did you react to it?

"Buffer, a little bit of, as they say, mattress. Well, let's see, we have to try to be as much as possible, to adjust as much as possible to reality. Why? Because if you do this, if you do it once, it's probably going to work out for you, but sooner or later they're going to figure it out and you're going to have a loss of trust from the other person. And a loss of confidence is something that is very difficult to recover. So, well, this practice might be done, but sooner or later they're going to stop"

Do you find budget slack to be more prominent during a crisis?

"And so, not knowing for sure what's going to happen, it's possible that the answer you give is conditioned on certain things happening. So, it makes sense that we have certain reservations in the information that we are giving."

What kind of impact do you think polychronicity has in your day-to-day influence on decision-making? And during crisis?

"Multitasking makes you lose focus. So, within the fact that we are in a very changing and fast-moving industry, we have to be able to prioritize. And when we have to do, we know we have to do several things in a day. If we do everything at once, what you're going to do is do nothing. Therefore, we have to be able to prioritize in order to be able to encompass everything. "

How does your involvement in the digital transformation of the organization (big data transformation) impact your business partner role and influence in decision-making?

"At the end of the day, digital transformation is a business partner as well. Knowing how to use the right tools in the right way will allow you to receive higher quality information and will probably help you achieve your goals."

Especially during crisis?

"Yes, that too. Yes, yes. During the crisis as well. In the end, tools are created to make our jobs better and easier, right? To help us."

Interviewee 5 – 29/11/2023

Think back on your vast experience as a controller. What types of roles do you see yourself in?

"I'm usually an organized professional, It's not about controlling everything, but about having everything under control. To do this, I implement ways to obtain

information to be comfortable that everything is under control. Now, you've said some profiles there. Yes. I honestly hadn't ever thought, read, or heard about controller profiles. But that's how I would describe myself. Organized, who doesn't want to control everything, but wants to do checks to get things under control."

What would you think that the result might be of hiring someone to a controlling position w/ strong technical skills but insufficient managerial, communication, and interpersonal abilities?

"I probably wouldn't select him. Because usually my main concern is not to find the best person in the world. It's not finding the best technician in the world. Usually I look for a profile that I think fits, that has the DNA of our company. And for example, in the case of Sasal, I don't think the company's DNA is the search for the brilliant mind, the best technician in the world. I think it's a person who's committed, a person who's responsible, humble, and that's what I'm looking for in a person I interview to work with me."

What would you think that for OM's is considered being a business partner?

"So, I think my fellow managers, I can tell you, a business partner, as you said. Because I go to a PIC meeting, I go to a PDP meeting and I attend, I give them suggestions and I know they look at me as a person who can help them make that decision. Usually the controllers have information, they have information that operations need to make a better decision and I also use that. How much does this cost? How much does it cost to overtime? And does this data allow me to be on top of them and add something to make the decision"

In what way does the relationship w/ OM shapes your role and interaction for decision-making?

"So, in terms of relationships, I can adapt to people and context. And I do, no doubt. Now, in terms of your position as a controller, you can't change. And

what I believe is, as a controller, and for them to take me seriously, I have to always maintain a coherent, upright position, so that I am like a judge, an arbiter. I can change my approach, my relationship, but I can't change my position. But what can't happen is for me to abort something in the face of a tougher and more of a stronger presence. The position of the controller must always be the same. There may be different approaches to getting there. Now, the position of the controller cannot change."

Does firm size influence the partner role?

"The work didn't change much from how I work here with the operation. I have, here at Faurecia, a smaller scope when it comes to financial activities. I don't have a treasury, the accounting is hardly in Vouzela. But my relationship, as you're saying, as a business partner with the other areas, honestly, in my opinion, is no different. In a wider circle, I find it more difficult to make that social contact, to get closer."

Did you ever feel the need to make some figures disappear and select more explainable ones because you wanted to avoid awkward justifications and improve the image (business partner role)? Distance yourself from number-crunching tasks

"To have the numbers masked. Internally, no. Internally, I don't think we should do that. It's like this, I, in front of my boss, I should never hide it. It's true. And if I do, I'm not doing what I think is right. I'm not going to lie to you and say that I've never given less prominence to a subject so that my bosses wouldn't see it. I've done it too. But the best position I could have in a situation like that, me and any controller, was to come out to my boss, this happened, but it's identified, it's a lesson learned and on my part what I can promise is that in the future I will avoid them. That's the right position and the one I try to have."

Does this influence decision-making?

"Yes, it does Influences. This transparency conveys confidence. That people will trust you. It was even a while ago that I heard a phrase that I kept and I will take it as a teaching that we must be great in small things. And that's what I believe. We are transparent, we are correct and that will give us an advantage. Being there, defining seven or eight points where I want to focus, feel, talk to people. And that's important. Contact with people is also extremely important. "

Which Controller role would fit the most for efficient decision-making during crisis?

"I think that the professional who manages to stay calm, who doesn't answer or make a decision the first time, but has to do it in a timely manner, because if he doesn't do it in a timely manner, that's what I'm saying, if he's not impulsive, he'll win points. It is often not possible to have all the information to make a decision, but we have to make a decision in a timely manner. We make it with the best possible decision, weighed against the information we have. That's why I would say a calm person, but who is there and who makes a correct decision with the information he has."

How would charisma influence of decision-making?

"But with partners, yes, without a doubt. A person with charisma, with presence undoubtedly influences."

What is the importance of interacting with other departments in your influence?

"It's very important. It is very important because it creates a will between people. Create knowledge and when you go to talk about something, ask for something, you already know a little bit about the work or the person, it's easier to get to them. Although I don't have much of that social balance, building bridges in a wide circuit, but in a close circuit, in a company like ours that all people are close

to, I think I can do with many, many people, almost all the people I need and I think that's extremely important. In a wider circle, I find it more difficult to make that social contact, to get closer. But it's extremely important"

How do you think these activities affect the way you are seen by your OM's?

Cost saving activities Budgeting process

"It's like this, like almost all controllers we are much associated with cost control. It's not to keep that controllers thing here that don't want to spend money. No. It's to call when it's time to spend money to see a little voice that comes there and thinks. We have to do it like this. In this sense, cost control is extremely important. Every once in a while we don't have to achieve everything at that moment. But we have planted a little seed and in the future we can reap fruits."

How do you see yourself in a crisis?

"You have to stay calm, you have to work, you have to negotiate and try to find a solution, you can't panic, you can't and normally I don't panic, how do I react when I'm more stressed and in a crisis situation like we're talking about? I may close myself off a little longer, I may need some more time to reflect, but usually the next day I wake up with a more open mind, but here I go back to those profiles we talked about at the beginning, calm down, ponder, work, look for solutions and don't panic"

How do you think Controlling affects organizational performance during a crisis?

"A very isolated position, I am at a loss for the word, but it is very lonely if it does not have the support on its side and we must do this to allow us to find solutions when we are in crisis, to see with the department, with the other, where synergies can be made, where we can gain something and participate in this way in management is one of the things that I love to do and I think my greatest achievement It's not the first time I'm doing it at Sasal, I've done it before and this

just confirmed, I really like to participate in management and in a time of crisis that's what we should do, help the plant manager unite the team to find solutions"

What kind of leader would you position yourself (as a Controller) during a crisis?

"You have to stay calm, you have to work, you have to negotiate and try to find a solution, you can't panic, you can't and normally I don't panic, how do I react when I'm more stressed and in a crisis situation like we're talking about? I may close myself off a little longer, I may need some more time to reflect, but usually the next day I wake up with a more open mind, but here I go back to those profiles we talked about at the beginning, calm down, ponder, work, look for solutions and don't panic"

Is it easier becoming a leader during crisis?

"Yes, this can happen because there are people who are those who have the charisma, as we talked about a moment ago and who are leaders by nature, there may not be anything special and they go there and the followers go after them, but the other people who do not have this charisma can also be leaders, they can be leaders by setting an example, keeping that straight position I talked about a moment ago. And in crises or in times of difficulty, these people can emerge who don't have that charisma, who don't have those innate leadership qualities that everyone sees at first glance, but in those moments they emerge and stand there and they are the ones who lead in the moment of crisis. Therefore, in the face of a crisis, exactly the same thing can happen. A leader may emerge."

Specifically, what skills do you think are more relevant to improve decision-making during a crisis?

"I think it's the information. Have information. When we are making a decision, there can also be feeling. But I would say it's the feeling and the information."

Know how to use information and feeling. There are people who make a lot of good decisions based on feeling."

What tools are the most pertinent to increase decision-making and influence managers during crisis?

"If I have a forecast that has the level of activity defined and I have a crisis, I will have to make a ratifying forecast. It is to calculate the impacts of the crisis we are experiencing and what we have decided to face this crisis. And then there's the human dimension. In crises there is always the human dimension, because, whether it is Covid, whether it is a lack of orders, or whether it is breakdowns that do not allow the factory to work, there is always the human dimension, because in our business we have a very large human component. And we can never lose sight of anything. But in terms of tools, when there's a crisis, I think it's reframing and trying to create some information to drive us. It's not the standard tools we use that are going to tell us what we're going to do."

During a crisis, where would you pinpoint more your influence in decision-making? Pre, acute, or post-crisis?

"So we can read the signs. There may be situations where there are signs of what is going to happen. And then the controller has that responsibility as well. To be anticipating the future so as not to let this crisis arrive as big as if we did not anticipate it. And then the controller has that role and that responsibility. Now, the most common thing is to influence the response to a crisis. But I would say that a good controller is one who can also read the signals and anticipate a crisis"

How does the short or long term orientation affect crisis decision-making?

"That person who has a short-term vision will make decisions that only have a positive impact in the short term. It's wrong. A person to make a structural decision cannot look only at the short term. But I've seen a lot of people who, it's

not out of malice, but their focus goes until a month from now. Then these people have to work to change that."

How do you think effective communication should be done in times of crisis?

"In a factory, during a crisis, you have to communicate calmly, but on the other hand, energetically, to get people to act and do things. Therefore, energetic and serene. Because we have to give people tranquility and action."

What kind of factors do you think are influencing decision-making flow in your management team?

"But it is also important that there is a pre-work so that the decision is facilitated. There must be a pre-work, knowing what the possibilities are. I don't have to make the decision, but I have to reduce the scope, because in a factory or in a company with 10 people in charge like we have, it's very easy for things, instead of converging, to diverge, if there isn't a direction, a point where we want to go."

What is your thought process during decision-making? Do you have a specific rule or criteria for decision-making?

"We must therefore maintain consistency. That to me is the first rule. Then, read data, read information. But if I have some information, read some data, it allows me to make a decision. So, I would say that my decision-making and my role in a situation like this is to have some data, and then, based on that data, make a decision. Have information."

Have you ever felt that your emotions (positive or negative) influenced your decision-making?

"Yes. Yes. Sometimes, a person loses control more, or controls himself more, but this has a positive impact, without a doubt"

How much information is too much for decision-making? Have you ever been aware of this?

"Yes. It happens. I don't usually have this problem. I tend to be quite synthetic and don't select too much information. I always need information, but I don't select too much information. But it happens."

What role do you think heterogeneity plays in the flow of decision-making?

"It's important. Extremely important. For example, human resources are extremely important to me when we talk about those two dimensions that we have just discussed, money and the human dimension. Having a heterogeneous group of people is very important."

And what about the environment? Specifically in crisis?

"Help without a doubt. Everyone being committed, being at ease, not having some pulling one way and others the other, is extremely important."

Between 1 and 5, how do you score the importance of these personality traits:

- Extraversion - 4
- Conscientiousness - 5
- Emotional stability - 5
- Agreeableness - 4
- Openness to new experiences - 4

Between 1 and 5, how do you score the importance of these skills in the Controller role:

- Precision (Traditional) - 4
- Rigor (Traditional) - 4
- Logic (Traditional) - 5
- Creativity (Business Partner) - 5

- Relational capability (Business Partner) - 5

- Flexibility (Business Partner) - 4

- Dynamism (Business Partner) - 5

During your time as a Controller, which skills were the most suitable and that aided you?

"Organization, we don't talk about that, we don't talk about organization, but organization, for me. Then, coherence, vision, anticipate, anticipate, and, man, relationship with partners"

What role do technical skills play in your function? Influence or effectiveness?

"They are not, in my opinion, the most important for what I want to be as a controller, because I, for me, want to be part of the decision, I want to be part of the management of the factory, but the characteristics, technical skills, help you to have better information to make a decision, help you to have the ability to make a better forecast, A forecast that gives you a more accurate view of where you can go, or the risks you take. Therefore, technical skills are very important. It's not what I like to do the most, it's not the technical stuff, I really like to participate in the decision, as I was telling you, and control to make sure things are going the way they should go, but the technical skills are important, very important too."

In what way do you think deconstructing and communicating financial information into a simple and holistic perspective is important in your job?

"Yes, it's important. We have to know how to convey it to people so that they can perceive the reach. It is extremely important that we put things in a concise but objective way, so that people from another area realize the financial impact of their actions, of their day-to-day life in the operation."

How is cognitive flexibility in manager-controller relation impacting the quality of your decision-making?

"This is important. It can allow us to make a better decision, because if we're not open to it, we can block it and we can't see a better solution. On the other hand, we have to listen and evaluate. It can't just be because my manager tells me that this can be and I'm already going to feel that this is the best. We have to have the openness to listen, but we have to see if it's really better or not. But it's extremely important to be open to listening to other people, other opinions."

What is the controller role that in your perspective has a positive relation with cognitive flexibility (and consequently decision-making quality and speed)?

"It is the controller who listens and who puts himself more or less in the shoes of the other to be able to understand what he wants to say. The good controller is the one who listens and doesn't want to get his way. You can get your way, but because it's better than someone else's. But you have to be open to listening to the other. And I live it on a daily basis. I live it in many, many situations"

How is this trait (cognitive flexibility) affected by crisis?

"Faced with a crisis situation it can make it more difficult because in a crisis situation a person can panic and it can be more difficult. But good for those who, in the face of a crisis situation, still manage to listen to the other and make a critical comparison of the other's opinion with ours. I would say that crises can make it a little difficult to be open to other opinions. But good are those who succeed."

In what type of decisions do controllers influence the most? Strategic or operational? And during the crisis?

"I don't think it depends on the kind of decisions. It doesn't depend so much on the type of decisions. It depends on the trust of the partners. The trust, look, to listen to you as we were talking, so I wouldn't say it's so much operational as

strategic. It may happen that for one area I am more qualified to give opinions and influence the decision, for others I am not. I wouldn't say it depends on whether it's operational or strategic. It depends on what you can give. If you can add something, your partners will listen to you, whether it's an operational decision or a strategic one."

Do you think being too critical on a decision may impact the influence?

"It will prevent other people from taking my arguments any further. In the midst of so many criticisms that I made, maybe I even made one that was relevant. But because I was overly critical, people won't look at what I said"

And you think it's the best time to exert influence, early in the decision-making process or later? Did you ever felt the impact of this timing?

"I think if this period occurs earlier, I think the best time to exert influence is there. This is where you begin to orient where the decision to be made goes."

When you were influencing someone in decision-making, what personality traits did you find to be more relevant?

"It's not rigorous, less eighty, not even eighty, it's a more intermediate profile, it's not low profile, it's not very expansive. A person is not far-right or far-left, he is a centrist. I would say that it is the profile that I think can help the most or that can influence the most. But this also depends on what one values"

How would you say that you deal with different and complex set of expectations and interests from your colleagues?

"In fact, what I think is right was to manage with that calmness, to explain, to listen. This is what I think is most correct. Now, in many situations there are people with whom I can't react in this way. Other times it's more impulsively and try to fix the matter right away. But what I want to learn and what I want to do more and more is to do it in a calm way with dialogue."

Regarding specifically information tactics. Can you comment on the maneuvering of information (asymmetry or symmetry), to "protect"/help someone because that person could help you in the future? Or to protect yourself?

"And yes, we sometimes have to manage information to be able to get to where it is needed, where the company needs to go. So, for example, I'm now remembering a hypothetical situation, imagine, a project is at 90% LE. I am talking about something extreme here. And one project is at 60% LE. If I go to a meeting where I have to pull for the LE one, because we all have to be at 80, I have one at 90 but another at 60 and that's why we are at 70, I won't go with the LE one by project, but I will go with the LE one from the factory. We have to manage information based on where we want to go."

Have you ever experienced budget slack pressure from a manager? How did you react to it?

" We do it every time. It's like this, when we go to a budget, we go to establish a commitment and we want to get there. People are always trying to squeeze us. There are costs here that are not planned in the budget and that will occur. Therefore, it is very normal that those who are going to make a budget, that they try to take this time off (slack) so that it is then possible to manage, because if you don't take any time off, when the first crisis appears, you will try to fight it and you can fight it. And so, and I would also say that the best are those who, in the face of a crisis, are able to define actions to absorb that crisis. But, honestly, and I always do that, I always take a little slack. Even the controllers in the division tell me that."

Do you find budget slack to be more prominent during a crisis?

" We do it every time. It's like this, when we go to a budget, we go to establish a commitment and we want to get there. People are always trying to squeeze us.

There are costs here that are not planned in the budget and that will occur. Therefore, it is very normal that those who are going to make a budget, that they try to take this time off (slack) so that it is then possible to manage, because if you don't take any time off, when the first crisis appears, you will try to fight it and you can fight it. And so, and I would also say that the best are those who, in the face of a crisis, are able to define actions to absorb that crisis. But, honestly, and I always do that, I always take a little slack. Even the controllers in the division tell me that."

What kind of impact do you think polychronicity has in your day-to-day influence on decision-making? And during crisis?

"If you can multitask, you're doing productivity, you're being very efficient. This is important. And that's going to, people, your partners are going to see that and they're going to interpret that as positive. Now, what I also feel, and it happens to me more and more, is that things are happening and I'm multitasking. But when you're multitasking, you're not seeing anything in detail. The important thing is that we can multitask, but keep things under control. I can say that it often happens to me to think, wow, I'm doing all this in a hurry, I hope I'm not making a mistake here. And that, I think is the main problem of multitasking, of a multitasking person. But if we can have the forms of control to make sure that we are doing well, even though we are doing many things at the same time, we have to have the same goal, productivity and efficiency."

How does your involvement in the digital transformation of the organization (big data transformation) impact your business partner role and influence in decision-making?

"What are good digital tools are great. Because digital transformation is very good. It can bring us many benefits. But when we make the mistake of wanting to implement anything and everything, then calm down. And here's the

controller talking, calm down. Either there is payback or else we don't move forward."

Especially during crisis? "The tools, if they are good, will help us. But I think a crisis situation is specific. I don't know if the standard tools are the most important in crisis situations. I don't know if that's the most important thing. Now, good tools help. But in the context, we live in today, and particularly in Faurecia, where we have dedicated teams just to implement things, calm down, calm down. We have to see if it's really worth it."

Interviewee 6 – 30/11/2023

Think back on your vast experience as a controller. What types of roles do you see yourself in?

"So especially in my time during CBU, or when I was in the CBU as program controller, I was in the role of the business partner, the business partner for the program manager, mainly, but also for the team. So, yeah, so I think this was my main role, but also to be, yeah, let's say, a kind of sparing partner to challenge also the team and also the program manager. So, there is the management front, which is expecting special results. And so, it was also my task, yeah, to guide or to secure that the team is working on that in."

What would you think that the result might be of hiring someone to a controlling position w/ strong technical skills but insufficient managerial, communication, and interpersonal abilities?

"Yeah, a lack of communication skills. I think this will lead to a lack of communication with the team. And this is really, really important. So as controller, you have to have your ear everywhere and you have, yeah, you need information and you need to have a way of acting so that people are willing to give you information, let's say it like this, and not hiding. So if you have someone

in the position who is not really willing or not really able to communicate and is more, likes more to work on his own, alone in his office. So I think this person will have difficulties, especially in the program role, because he will never get the information. He will need to get to, yeah, to, to, to have success in all his analyses and reports because also he has to understand the figures. So only seeing figures. And if you only understand the figures, if you're on the shop floor, if you're in the team, if you see the parts, if you understand what they are doing. And for this, you also have to ask them, because I have no technical education."

What would you think that for OM's is considered being a business partner?

"Their description of a business partner is someone who is talking with them and working together on solving problems."

In what way does the relationship w/ OM shapes your role and interaction for decision-making?

"So if I'm acting as business partner with them during CBU, for example, I can have an influence on the offers, how offers are created and that they get what or that we get what we need from the customer. In the plant, I can help them to make understand how what they are doing on the shop floor is influencing our P&L, our profit and loss, and that everything what they are doing there has an influence. And in which way and what are there, let's say, where they can influence our result."

Does firm size influence the partner role?

"The size of the company. I think the bigger the company, the less space, free space to act. So, I think this is also the experience I made with the growing company, with the growing management, it became even more difficult, let's say, to act in a free way. So, you have many guidelines, you have many managers whose expectations you have to meet. So, yeah, you're a bit limited, let's say, like

this in your acting role. And this is then also a bit limiting your role as a business partner. So, it is limiting your freedom."

Did you ever feel the need to make some figures disappear and select more explainable ones because you wanted to avoid awkward justifications and improve the image (business partner role)? Distance yourself from number-crunching tasks

"Yeah, to get more in touch with them, for sure. I would like to have less requests for reports, for example. And yeah, and then when I'm lucky, I have some time to go on the shop floor. But it's less and I think I should be more there, should be more visible. And then I would be seen more as a business partner than as the controller who is only calculating something in his PC."

Does this influence decision-making?

"Yeah, I think it provides a bit, let's say, of insecurity, because if you're not so aware about what is happening there, there's always the risk that you do not see something. So perhaps that you oversee something or that you do not consider something in your calculation, for example, in your estimation, in your report. "

Which Controller role would fit the most for efficient decision-making during crisis?

"I'm a favorite of this business partner because I think as controller, key for you is to get information and you only get information from all your partners if you act as a business partner and not only as a watchdog or something like this, because there has to be a certain kind of confidence, of trust, let's say like this in the team. And even in especially in crisis mode, and Pioneer really is in a crisis mode, not only due to, let's say, the external influence we are all dealing with, but also economically, we are really in crisis mode. And I'm only part of this team when I'm acting as business partner and not only the one who is computing some figures."

How would charisma influence of decision-making?

"Charisma. Yes, I think if you have a kind of presence or if you are recognized or let's say it like this, yeah, I think it's easier to be accepted and it will be easier that your decisions will be accepted. So, yeah, this clearly can influence this."

What is the importance of interacting with other departments in your influence?

"I'm a favorite of this business partner because I think as controller, key for you is to get information and you only get information from all your partners if you act as a business partner and not only as a watchdog or something like this, because there has to be a certain kind of confidence, of trust, let's say like this in the team. And even in especially in crisis mode, and Pioneer really is in a crisis mode, not only due to, let's say, the external influence we are all dealing with, but also economically, we are really in crisis mode. And I'm only part of this team when I'm acting as business partner and not only the one who is computing some figures."

How do you think these activities affect the way you are seen by your OM's?

Cost saving activities Budgeting process

"Regarding cost-saving activities, I think everyone will first of all be a bit critical because it's something what they do not like. So, the controller is the one who is coming with the bad news. So, I think these are no good news for the team because for them, this means they have to think about their processes. They have perhaps to change something. And this is always not very, not, yeah, not good, let's say."

How do you see yourself in a crisis?

"I think I see myself as an advisor to tell them that they have come back to standards somehow, that they do not have to stick to the crisis mode, acting in crisis mode, because this always means that standards are not respected. Yeah, I

see myself in that role during crisis. A bit also for sure as firefighter, because in crisis mode, OK, crisis always deals with sudden events no one was expecting."

How do you think Controlling affects organizational performance during a crisis?

"Not directly. I think I cannot directly influence the performance, only in an indirect way, I think, because I'm not the one on the shop floor, so I am not producing the product. I can only try to give advice to tell them. For example, if my technical manager comes and says, OK, I need another 50k for maintenance activities. Do we have somewhere some money left? And for sure, I'm the person who is looking then what can we do to give him this money, let's say it like this, without affecting or deteriorating our OI. This is where I can try to support them, for sure."

What kind of leader would you position yourself (as a Controller) during a crisis?

"I think I see myself as an advisor to tell them that they have come back to standards somehow, that they do not have to stick to the crisis mode, acting in crisis mode, because this always means that standards are not respected. Yeah, I see myself in that role during crisis. A bit also for sure as firefighter, because in crisis mode, OK, crisis always deals with sudden events no one was expecting."

Is it easier becoming a leader during crisis?

"Yes, I think if he has the ability, because this is what crisis needs. I think during crisis mode, you need someone who takes the lead."

Specifically, what skills do you think are more relevant to improve decision-making during a crisis?

"You have to trust your own decisions and you have to have the courage to take a decision, especially in crisis mode. And also, to make a quick decision, not to wait for long. You do not have the time to get all the information perhaps you

would need, where you think you need to make this decision. So and then you have to have the courage to say, OK, I only know 70 percent, but I take now this decision. OK, and then you have to go through and then you have to stay to this."

What tools are the most pertinent to increase decision-making and influence managers during crisis?

"It's first of all, to have the scorecard, to have a quick overview about, let's say, the main KPIs. For me here in Pine, it is also the reliable tool for MOD planning, because this is the biggest problem we are dealing with and to have a reliable forecast for manufacturing costs. So, these are the tools I need at the moment, for example, most."

During a crisis, where would you pinpoint more your influence in decision-making? Pre, acute, or post-crisis?

"To improve the decision making, in best case before, but latest during, I think after it's too late."

How does the short or long term orientation affect crisis decision-making?

"Yeah, in crisis perhaps you have to be able to, I think it's more short term in crisis mode because, yeah, it's like always, you have to find a good balance. So I think you have to do more to look in the short term to be more flexible, to be able to act agile. But you shouldn't lose the view on the future. So, on a more long term. But I think in crisis mode, sometimes you do not have the time because if you look more in the future, you have to consider, let's say, more effects or you have to consider more items, more issues. And you do not have the time. So I think during crisis, you are more on the short and then you can also again have more a look in the future."

How do you think effective communication should be done in times of crisis?

"I don't know if I would really make a difference, but I think my favorite communication is always eye to eye, face to face. And I think this is even more

perhaps it's even more effective or efficient in crisis so that you do not lose the relation to the team, let's say, so that the team sticks together."

What kind of factors do you think are influencing decision-making flow in your management team?

"I think it's this famous accountability. So, if we if there is this accountability in the team, if we trust each other. So, I think it is easier to find decisions or the decision-making process is easier. But I think if there are. Yeah, if there is not understanding or even if they there is some. I don't find the English word not crisis within the team, so Spannungen, so. Yeah, if they are not able to communicate and so then you have a problem in crisis mode. So if there is not the trust between the team members and the management, then you will really have a problem because then not everyone is, let's say, driving in the same direction. And this is more than ever necessary during crisis."

What is your thought process during decision-making? Do you have a specific rule or criteria for decision-making?

"For me, it's always, first of all, collecting information and then putting them in the right. Not connection to put them yet to sort them, to put them in the right relation to the problem, and then this is how I have to to this is how I then make my decision."

Have you ever felt that your emotions (positive or negative) influenced your decision-making?

"But I think, yeah, emotions for sure influence the behavior. And I think also perhaps the intensity you are looking at the problem and you are willing to to deal with it, let's say like this. But if you are negatively influenced, you say, OK, this is the rule and I do not have to do more than that. And it's your job, not my job. And I think in a positive mood, you are more willing to say, OK, I know it's not really my job, but I will support, and I will do more."

How much information is too much for decision-making? Have you ever been aware of this?

"Yes, sometimes we have for sure too much information and we are also asked for too much information. And if you have this, you are not able to make a decision because if you consider all the information you get, okay, you start every five minutes from the beginning because you get a new information and you want to consider this. I think you have some, at some point of time you have to say, okay, this information I need, I forget about all the rest because I have another hour or two hours and then I have to be ready. So, yeah. And you also have to deal with the risk that you do not have all the information."

What role do you think heterogeneity plays in the flow of decision-making?

"So, I think even if you only have women or if you only have men there, I don't know if this really makes a difference. I think you always will have problems with finding a decision in a team."

And what about the environment? Specifically in crisis?

"In a good environment, you have perhaps more the courage to make a decision. If you're in a bad environment and you know that you do not have the support, for example, if something will go not the right way, I think you are more afraid to make a decision because you know that you do not have the support. But in a good environment, in a good team where you know, okay, even if now something will go wrong, I know they will support me or they won't blame me. Okay, so this makes you able or this makes you, yeah, able to drive to make a decision."

Between 1 and 5, how do you score the importance of these personality traits:

- Extraversion - 2
- Conscientiousness - 4
- Emotional stability - 5
- Agreeableness - 1
- Openness to new experiences – 4

Between 1 and 5, how do you score the importance of these skills in the Controller role:

- Precision (Traditional) - 5
- Rigor (Traditional) - 4
- Logic (Traditional) - 5
- Creativity (Business Partner) - 3
- Relational capability (Business Partner) - 4
- Flexibility (Business Partner) - 3
- Dynamism (Business Partner) - 3

During your time as a Controller, which skills were the most suitable and that aided you?

"It's the communicational skill, analytical skill, and to be precise. Yeah, so yeah, communication. So it means to be open-minded, analytical, and precise. So these are, and yeah, willing to, I think the three are the most important as controller."

What role do technical skills play in your function? Influence or effectiveness?

"They play, for sure, a role. The better you understand what is happening on the shop floor or what the engineers are developing, the better it is for you, or the easier it is for you to understand the figures and to put them in the right, let's

say, in the right environment. So yeah, you should, at least three. So, you should be able to have some technical skills."

In what way do you think deconstructing and communicating financial information into a simple and holistic perspective is important in your job?

"Very important, because on the other side, I have technicians and engineers who are not so familiar with financial figures, so it is even easier. So, it is important for them to explain it to me in an easy way so that I understand the technical view, but it's also important that I am able to explain it also in an easy way so that they understand what is behind the problem or the solution or whatever. So, if you're too analytic, too precise, let's say it like this, and too theoretical, they will stop trying to understand for sure. So, you have to be able to make it easy."

How is cognitive flexibility in manager-controller relation impacting the quality of your decision-making?

"I think it makes the decision process easier or decisions are more easily accepted. So yeah, it makes communication easier and to consider everything, yeah, and decision making is then easier. And on the other end, if you have someone who is not willing to hear anything, yeah, it's difficult because it's then a never-ending discussion."

What is the controller role that in your perspective has a positive relation with cognitive flexibility (and consequently decision-making quality and speed)?

"It's always the business partner, I think. So yeah, being a partner, I think, means that I am willing to hear at least what the other one is telling me. I don't have to accept everything, but at least there must be the willingness to hear."

How is this trait (cognitive flexibility) affected by crisis?

"Yes, this can be affected because everyone is under pressure, and perhaps has not the capacity, let's say it like this, in time, but also the psychological capacity."

Because if my plant manager is dealing with one crisis after another with big problems, perhaps he purely has not the capacity to listen to everything."

In what type of decisions do controllers influence the most? Strategic or operational? And during the crisis?

"It's more strategical, I think. Yes, it's more strategical in the plant. During a crisis, yeah, okay, so during crisis, everyone is focusing more on the operational, you're not focusing on the strategic."

Do you think being too critical on a decision may impact the influence?

"Yeah, for sure. For sure. I think this is the experience everyone makes also in his private life. If you have someone who is always criticizing and seeing more negative points or what will not work or why this will not work. So, there's the point of time where you say, okay, I won't ask him anymore, because I know already he will not agree."

And you think it's the best time to exert influence, early in the decision-making process or later? Did you ever felt the impact of this timing?

"Earlier, the earlier, the better."

When you were influencing someone in decision-making, what personality traits did you find to be more relevant?

"I want to influence the decision someone takes or makes, first of all, I have to understand his way of thinking, his way of working or acting. Otherwise, I will not be able to influence him in any way. And then I have to convince someone with knowledge, let's say, like this also. So first of all, I have to know how is he acting, what is his mindset, and then I have to convince also with knowledge. "

How would you say that you deal with different and complex set of expectations and interests from your colleagues?

"First of all, I hope that I am treating everyone the same way. But on the other hand, for sure, I would also tell both of them the same way, okay, stop here, we don't have the budget, you have to stop your activities somehow. So yeah, I don't know if this was the question, or if I understood right. But normally, I would say or I will hope that I treat everyone the right, the same way. Let's say, always with focus on the P&L."

Regarding specifically information tactics. Can you comment on the maneuvering of information (asymmetry or symmetry), to "protect"/help someone because that person could help you in the future? Or to protect yourself?

"Yes, for sure. Yeah, this is, I think the experience I made during all the 28 years I am working or even in private life, I think if you're willing to help someone, in most cases, you will, this person will also help you. So as for example, here, I think in my life, I have the experience if I have someone who is coming to me with an urgent request, and I try my best to ask this as quick as possible, that I can rely the next time I can expect the same behavior. So, I have here for sure colleagues where I know this. So that this is, yeah, it's a kind of trust. So, I know, if you're helping me, I will help you. So, right. It's not, perhaps not for all of them, but I think, yes, I have this for sure."

Have you ever experienced budget slack pressure from a manager? How did you react to it?

"Okay, so there's the management requesting, yeah, tough targets. Then on the other hand, I would try somehow to implement them. But I think where I have the feeling, okay, costs are really overestimated, I will reduce them, and I will fight for this. But yeah, it's somehow to find the compromise. I know, but the

experience I made here during the last years is that I have no chance to fight against the management, let's say like this."

Do you find budget slack to be more prominent during a crisis?

"Yeah, for sure. So, then the pressure is even higher. Yeah. And the willingness to hear or to discuss is even less"

What kind of impact do you think polychronicity has in your day-to-day influence on decision-making? And during crisis?

"So there's always the risk if you're doing too many things at one time that you miss information, that you make a decision without having enough information. But on the other hand, it is forcing you, let's say, to make decisions because otherwise you never will end with anything."

How does your involvement in the digital transformation of the organization (big data transformation) impact your business partner role and influence in decision-making?

"It can help me because it makes it easier to get information and together, and let's say, to consolidate them. I think all the systems are good for this. To handle the big flood of information and to have everything more clear and clear reports. For me, it's perhaps also saving time. So if I have to do the analysis by myself and create the reports with Excel, but in Palantir, it's just press the button or let's say, change three inputs and then you have the report for your plant. So it's time-saving."

Especially during crisis?

"I think it's a question of time because in crisis, you need information perhaps more quickly and perhaps you also need more information widely spread. And this is easier to handle with a system like Palantir, for example. So to have a quick comparison with another plant or something like this. To have some special analyzers. So in regards of the big data, it is easier to handle this with Palantir or some other BI solution."

Annex II - Interviews questions matched with literature

| Author | Title | Year | Paper Topic | Interview Questions |
|--|--|------|------------------------------|---|
| <i>Cavélius F., Endenich C., Zicari A.</i> | Back to basics or ready for take-off? The tensions on the role of management controllers in the digital age. | 2020 | Expertise, Skills and Traits | How does your involvement in the digital transformation of the organization (big data transformation) impact your business partner role and influence in decision-making? Especially during crisis? |
| <i>Halverson S.K., Murphy S.E., Riggio R.E.</i> | Charismatic leadership in crisis situations - A laboratory investigation of stress and crisis | 2004 | Crisis Management | How would charisma influence of decision-making? |
| <i>Fourné S.P.L., Guessow D., Margolin M., Schäffer U.</i> | Controllers and strategic decision-making: The role of cognitive flexibility in controller-manager collaboration | 2023 | Expertise, Skills and Traits | How is cognitive flexibility in manager-controller relation impacting the quality of your decision-making? What is the controller role that in your perspective has a positive relation with cognitive flexibility (and consequently decision-making quality and speed)? How is this trait (cognitive flexibility) affected by crisis? (research gap identified by the paper) |
| <i>Goretzki L., Lukka K., Messner M.</i> | Controllers' use of informational tactics | 2018 | Expertise, Skills and Traits | How would you say that you deal with different and complex set of expectations and interests from your colleagues? Regarding specifically information tactics. Can you comment on the maneuvering of information (asymmetry or symmetry), to "protect"/help someone because that person could help you in the future? Or to protect yourself? Example |

Table 8 - References link to interview questions

| Author | Title | Year | Paper Topic | Interview Questions |
|--|---|------|-------------------------------|--|
| <i>Bieńkowska A., Tworek K.</i> | Controlling and its influence on organizations' functioning under conditions caused by the COVID-19 pandemic | 2022 | Crisis Management | How do you think Controlling affects organizational performance during a crisis? |
| <i>Walumbwa F.O., Maidique M.A., Atamanik C.</i> | Decision-making in a crisis: What every leader needs to know | 2014 | Decision-Making | What is your thought process during decision-making? Do you have a specific rule or criteria for decision-making? Have you ever felt that your emotions (positive or negative) influenced your decision-making? Example How much information is too much for decision-making? Have you ever been aware of this? Did you ever feel the need to make some figures disappear and select more explainable ones because you wanted to avoid awkward justifications and improve the image (business partner role)? Distance yourself from number-crunching tasks Does this influence decision-making? |
| <i>Morales J., Lambert C.</i> | Dirty work and the construction of identity. An ethnographic study of management accounting practices | 2013 | Controller Role and Influence | What is the importance of interacting with other departments in your influence? |
| <i>Endenich C.</i> | Economic crisis as a driver of management accounting change : Comparative evidence from Germany and Spain | 2014 | Crisis Management | How does the short or long term orientation affect crisis decision-making? |
| <i>Brinks V., Ibert O.</i> | Experts in crisis: The wide spectrum of advisors for coping with extreme events | 2023 | Crisis Management | How do you see yourself in a crisis? During a crisis, where would you pinpoint more your influence in decision-making? Pre, acute, or post-crisis? What kind of leader would you position yourself (as a Controller) during a crisis? How do you think effective communication should be done in times of crisis? |
| <i>Dirani et al.</i> | Leadership competencies and the essential role of human resource development in times of crisis: a response to Covid-19 pandemic. | 2020 | Crisis Management | In what type of decisions do controllers influence the most? Strategic or operational? And during the crisis? And you think it's the best time to exert influence, early in the decision-making process or later? Did you ever felt the impact of this timing. Example When you were influencing someone in decision-making, what personality traits did you find to be more relevant? |

Table 9 - References link to interview questions (cont.)

| Author | Title | Year | Paper Topic | Interview Questions |
|---|--|------|-------------------------------|---|
| <i>Pavlatos O., Kostakis H.</i> | Management accounting innovations in a time of economic crisis | 2018 | Crisis Management | What tools are the most pertinent to increase decision-making and influence managers during crisis? |
| <i>La Paz A., Gracia D., Vásquez J.</i> | Matching the controller role: individuals vs companies. | 2020 | Controller Role and Influence | Think back on your vast experience as a controller. What types of roles do you see yourself in? Example What would you think that the result might be of hiring someone to a controlling position w/ strong technical skills but insufficient managerial, communication, and interpersonal abilities? Which Controller role would fit the most for efficient decision-making during crisis? What kind of factors do you think are influencing decision-making flow in your management team? |
| <i>Ran G., Bing L., Zhan-Li Y.</i> | Research on decision-making effectiveness factors of top management team | 2011 | Decision-Making | What role do you think heterogeneity plays in the flow of decision-making? |
| <i>Ten Rouwelaar H., Schaepekens F., Widener S.K.</i> | Skills, influence, and effectiveness of management accountants. | 2021 | Expertise, Skills and Traits | What role do technical skills play in your function? In what way do you think deconstructing and communicating financial information into a simple and holistic perspective is important in your job? |
| <i>Ten Rouwelaar H., Bots J., De Loo I.</i> | The influence of management accountants on managerial decisions | 2018 | Expertise, Skills and Traits | Between 1 and 5, how do you score the importance of these personality traits: - Extraversion - Conscientiousness - Emotional stability - Agreeableness - Openness to new experiences In what type of decisions do controllers influence the most? Strategic or operational? And during the crisis? And you think it's the best time to exert influence, early in the decision-making process or later? Did you ever felt the impact of this timing. Example When you were influencing someone in decision-making, what personality traits did you find to be more relevant? |

Table 10 – References link to interview questions (cont.)

| Author | Title | Year | Paper Topic | Interview Questions |
|----------------------------|---|------|-------------------------------|---|
| <i>Al-Dabbagh, Z. S.</i> | The role of decision-maker in crisis management: A qualitative study using grounded theory (COVID-19 Pandemic Crisis as A Model). | 2020 | Crisis Management | Specifically, what skills do you think are more relevant to improve decision-making during a crisis? |
| <i>Byrne S., Pierce B.</i> | Towards a more comprehensive understanding of the roles of management accountants. | 2007 | Controller Role and Influence | What would you think that for OM's is considered being a business partner? In what way does the relationship w/ OM shapes your role and interaction for decision-making? |
| <i>Aureli, S.</i> | Traditional management accountants are not dead. Activities and characteristics of Italian controllers working in SMEs | 2017 | Expertise, Skills and Traits | Between 1 and 5, how do you score the importance of these skills in the Controller role: - Precision (Traditional) - Rigor (Traditional) - Logic (Traditional) - Creativity (Business Partner) - Relational capability (Business Partner) - Flexibility (Business Partner) - Dynamism (Business Partner) During your time as a Controller, which skills were the most suitable and that aided you? |

Table 11 - References link to interview questions (cont.)

Annex III - Interview skills evaluation exercise

| Skills | | I1 | I2 | I3 | I4 | I5 | I6 | Avg |
|---------------|--|----|----|----|----|----|----|------|
| <i>Skills</i> | Emotional Stability | 3 | 4 | 5 | 4 | 5 | 5 | 4,33 |
| | Conscientiousness | 3 | 4 | 4 | 4 | 5 | 4 | 4,00 |
| | Openness to New Experiences | 3 | 4 | 4 | 5 | 4 | 4 | 4,00 |
| | Agreeableness | 2 | 4 | 4 | 5 | 4 | 1 | 3,33 |
| | Extraversion | 3 | 2 | 2 | 3 | 4 | 2 | 2,67 |
| <i>Role</i> | Precision (Traditional) | 4 | 5 | 5 | 5 | 4 | 5 | 4,67 |
| | Logic (Traditional) | 3 | 5 | 4 | 5 | 5 | 5 | 4,50 |
| | Rigor (Traditional) | 3 | 5 | 5 | 5 | 4 | 4 | 4,33 |
| | Relational capability (Business Partner) | 4 | 4 | 4 | 5 | 5 | 4 | 4,33 |
| | Dynamism (Business Partner) | 4 | 4 | 4 | 5 | 5 | 3 | 4,17 |
| | Flexibility (Business Partner) | 4 | 4 | 4 | 5 | 4 | 3 | 4,00 |
| | Creativity (Business Partner) | 4 | 3 | 4 | 4 | 5 | 3 | 3,83 |

Tabel 12 - Skills evaluation exercise done with Interviewees (I)

Annex IV - Acronyms index

APA – American Psychological Association

AJG – Academic Journal Guide

OM – Operational Managers

I – Interviewees

VUCA - Volatile, Uncertain, Complex, and Ambiguous

Annex V - Thematic map

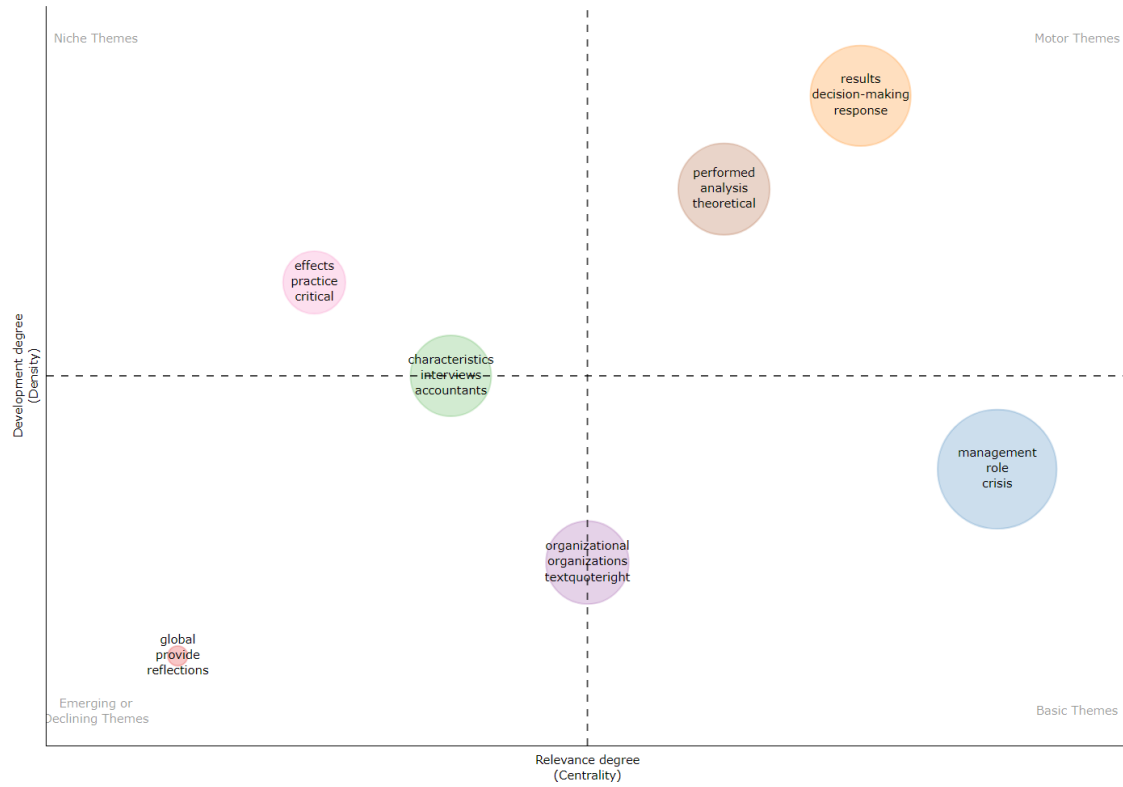


Figure 2 - Bibliometric thematic map