

WHAT DOES THE MARKET SEEK? COMPETENCIES AND SKILLS REQUIRED IN CONTROLLER JOB POSTINGS FOR REMOTE WORK

O QUE O MERCADO PROCURA? COMPETÊNCIAS E HABILIDADES EXIGIDAS NAS VAGAS DE CONTROLLER PARA O TRABALHO REMOTO

ABSTRACT

The present research is situated within the broader discussion on the profile required by the Brazilian labor market for the position of controller in a remote work environment. In this context, the objective of the study was to analyze the professional competencies, as well as the social and personal skills, demanded in remote-work controller positions advertised in Brazil. To this end, job postings published on the LinkedIn platform between June 1st and October 1st, 2022, were examined, resulting in the identification of 74 vacancies consistent with the profile under investigation. These vacancies were subjected to co-occurrence network analysis based on the Jaccard coefficient, which enabled the mapping of the skills, characteristics, and functions inherent to the controllership professional in the remote work modality. The findings indicate that the main functions assigned to controllers are related to management, mastery of controllership practices, problem-solving, financial analysis, and teamwork. Regarding personal and professional skills and competencies, communication abilities, competitive differentiation among candidates, technological skills, and adequate knowledge for effective problem-solving stood out. The results highlight the need to develop specific characteristics and attributes among professionals in this field in order to meet market demands and cope with the heightened competitiveness in the sector, thereby increasing their prospects for employability.

Keywords: Controller, Controller Profile, Remote Work.

RESUMO

A presente pesquisa insere-se na discussão acerca do perfil requerido pelo mercado de trabalho brasileiro para o cargo de *controller* em ambiente remoto. Nesse sentido, o objetivo do estudo foi analisar as competências profissionais, bem como as habilidades sociais e pessoais exigidas nas vagas de *controller* divulgadas no Brasil para trabalho remoto. Para tanto, foram examinados anúncios de emprego publicados na plataforma LinkedIn, no período de 1º de junho a 1º de outubro de 2022, dos quais se identificaram 74 vagas compatíveis com o perfil investigado. Essas vagas foram submetidas à análise de redes de coocorrência, com base no coeficiente de Jaccard, o que permitiu mapear as habilidades, características e funções inerentes ao profissional de controladoria na modalidade de trabalho em questão. Os achados indicam que as principais funções atribuídas aos *controllers* relacionam-se ao gerenciamento, ao domínio das práticas de controladoria, à solução de problemas, à análise financeira e ao trabalho em equipe. No que se refere às competências e habilidades pessoais e profissionais, destacaram-se a comunicação, o diferencial competitivo entre os candidatos, as habilidades tecnológicas e o conhecimento adequado para solucionar problemas. Os resultados apontam para a necessidade de desenvolver características e atributos específicos dos profissionais da área, a fim de atender às demandas e à intensa competitividade do mercado, aumentando, consequentemente, as chances de empregabilidade.

Palavras-Chave: *Controller*, Perfil do *Controller*, Trabalho remoto.

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1. INTRODUCTION

The field of management control developed from the basic principles used by the early schools of accounting thought, showing significant evolution over the years (Lunkes et al., 2009). This occurred because the growth and decentralization of organizations began to demand greater control over the activities carried out in the various sectors that made up the company, in order to address the problems of internal communication and coordination that were frequently experienced (Souza, 2015).

Due to strong economic growth and the need for more efficient and appropriate management practices, management control emerged (Souza, 2015). Thus, even without a precise definition of its scope (Lunkes et al., 2013), management control advanced and became a multidisciplinary function, focusing on the implementation and transformation of strategies into operational actions (Lunkes et al., 2009). Consequently, with the advancement of market competitiveness, the need for qualified professionals to ensure organizational control (Anagusko et al., 2020) and oversee the processes that make up management (Eleuterio, 2015) intensified.

The literature describes the controller as a professional who occupies a strategic and fundamental position within the business environment (Siqueira & Soltelinho, 2001). In this context, the controller, or management control professional, must possess a set of professional and personal competencies associated with the effective performance of their functions (Andriotti, 2016). According to Lizzio and Wilson (2014), competence is the set of knowledge, skills, and attitudes of an individual, manifested in various ways throughout life; the workplace constitutes a suitable space for this manifestation, given the interaction with different people and challenging situations. Skill, in turn, corresponds to the ability to apply knowledge in performing a task through a programmed or proactive attitude (European Commission, 2018). According to Fleury and Fleury (2001, p. 185), “good performance is grounded in skills, attitudes, and knowledge, which stem from intelligence, originality, and the way of being of each individual.”

Several studies have been conducted on this topic, seeking to provide continuous monitoring of the skills, attitudes, and knowledge required for this professional. For example, Oro et al. (2009), Gomes et al. (2014), Callado and Amorim (2017), Fiirst et al. (2018), and Amorim et al. (2018) sought to identify the competencies, skills, and experiences necessary for the controller profile. Ribeiro et al. (2008) examined the functions performed by the controller, along with the educational background and training required. Vogt et al. (2017), on the other hand, focused on the salary perspectives of these professionals, while Lima and Araújo (2020) and Souza et al. (2020) aimed to identify the required competencies, performed activities, and predominant professional profiles of management control professionals, highlighting the transition from bean counters to business partners compared to other regions of the world.

The context in which controllers perform their functions is also transient. Work, like other aspects of social reality, is in constant evolution and has undergone changes over time due to the need to adapt to new circumstances. Consequently, it ceased to be performed exclusively manually and on-site, incorporating remote work practices dependent on technology—a model intensified by the COVID-19 pandemic (Bridi et al., 2020). Haubrich and Froehlich (2020) attribute numerous changes in the work context to the pandemic, particularly in work methods and organizational strategies. Additionally, Campos and Bigarelli (2020) and Carmo (2020) report that the adoption of remote work was driven by social isolation, serving as an alternative to maintain organizational activities. The restriction on commuting was one of the factors that led approximately 46% of Brazilian companies to adopt remote work (Mello, 2020).

The theme of remote work has been addressed in studies by Brik and Brik (2011), Costa (2013), Rafalski and Andrade (2015), Aderaldo et al. (2017), and Haubrich and Froehlich (2020), who analyzed the characteristics and skills necessary for professional performance in this modality. These studies concluded that responsibility, proactivity, attention, discipline, commitment, and organization are among the main attributes required. Based on these findings, attention turns to the controller professional, whose area of activity demands dynamism and innovation to meet market needs. This professional plays a fundamental role in decision-making processes, contributing to increasing the likelihood of organizational success (Correia & Ganzarolli, 2019).

It is noteworthy that the COVID-19 pandemic spurred new work modalities that have persisted in the post-pandemic period, such as fully remote work and the hybrid model: partly remote, partly on-site. Recognizing the relevance of the topic, constant market changes, and the need for increasingly skilled and competent management control professionals, this study seeks to answer the following research question: what professional, social, and personal competencies and skills are required in controller job postings advertised in Brazil for remote work? The objective is to analyze the professional competencies and social and personal skills required in controller job advertisements aimed at remote work in the country. For this purpose, job postings published on the LinkedIn social network, recognized as the leading professional platform, were examined.

The research is justified by its contribution to academia, by providing a basis of the skills, attitudes, and knowledge required of the professional, enabling students to guide their training and increase their employability. It also contributes to professional practice, offering insights for already trained professionals to adapt to market demands and improve their resumes. According to the Chartered Institute of Management Accountants (CIMA, 2019), accounting professionals need to master personal and digital skills; the document reinforces the importance of management accountants adapting to new business models. Thus, the results of this study contribute to defining the desired profile in remote accounting job postings, considering that this work format has become a reality in several corporate environments, including management control.

This study advances previous research by incorporating the context of remote work, differentiating itself from the analyses of Brik and Brik (2011), Costa (2013), Rafalski and Andrade (2015), Aderaldo et al. (2017), and Haubrich and Froehlich (2020), which addressed remote work skills but in other areas, such as information technology companies. Compared to Ribeiro et al. (2008), Lima and Araújo (2020), and Souza et al. (2020), this study aligns with them in investigating the functions performed by the professional; finally, it relates to Vogt et al. (2017) concerning salary perspectives, although focusing on identifying possible mentions of these aspects in the job postings analyzed.

2. LITERATURE REVIEW

2.1 Competencies and Skills of the Management Control Professional

Management control began in the mid-20th century, a period marked by the demand for professionals with a more technical profile, responsible for activities related to accounting and financial routines. Later, after the 2000s, companies started requiring professionals with a managerial profile, possessing knowledge in costs, planning, and analysis. Thus, it is clear that the desired profile has evolved according to organizational needs (Fiirst et al., 2018). In this context, the importance of the controller stands out, considered a key figure in organizational management (Lavarda et al., 2020) and in the decision-making process (Santos et al., 2021).

Given the relevance of the controller in companies, Callado and Amorim (2017) discuss the activities performed by this professional, emphasizing their business-oriented role, encompassing both technical and social aspects. Similarly, Szukits (2019) argues that the controller has evolved from being a mere data provider to a professional actively involved in processes and business activities, adding these responsibilities to their existing functions, as well as playing a significant role in organizational decision-making (Arenales, 2016; Graham et al., 2012).

Regarding the controller, Fernandes and Galvão (2016) define them as professionals capable of implementing tools that enable effective management, such as budgeting, cost control, and accounting, and interpreting these tools accurately. Richartz et al. (2012), when comparing the content of management control courses in Brazilian federal universities with market requirements, observed that the hiring of this professional occurs due to the need to coordinate business activities, with the controller assuming such functions. In this sense, their responsibilities have been constantly evolving, as they contribute to value creation within the organizational context (Lavarda et al., 2020).

The functions of the controller also vary according to the size of the company. Oro et al. (2009), analyzing 373 job advertisements on three recruitment platforms (Catho, Manager, and Michael Page), found that small companies tend to seek professionals for operational-level roles, while large companies demand strategic-level involvement. Common competencies required at operational, managerial, and strategic levels include knowledge of corporate/financial accounting, mastery of U.S. Generally Accepted Accounting Principles (US GAAP), and fluency in English.

Pires et al. (2010) analyzed the knowledge, skills, and attitudes required of accounting professionals in the Porto Alegre Metropolitan Region from the perspective of nine educational institutions. The authors found that a professional's competencies go beyond technical knowledge, aiming to identify whether academic training aligns with market demands. The results indicated a relative alignment between market requirements and competency development within curricula.

Gomes et al. (2014), analyzing the profile of management control professionals sought by Brazilian companies based on announcements on Hays Brasil, Case Consulting, Catho, Michael Page, and Manager platforms, identified that a degree in Accounting remains the most requested, although degrees in Administration, Economics, Engineering, or Law are also accepted. They also observed that the required profile has evolved over time, no longer being exclusively accounting-focused. Nevertheless, knowledge of Excel, integrated systems, IFRS, and US GAAP remains essential, alongside skills such as leadership, proactivity, and analytical ability.

Callado and Amorim (2017) also investigated the controller profile regarding the functions, skills, knowledge, and attitudes required to meet market demands. They identified 13 business competencies, 18 social competencies, and 30 technical competencies, totaling 61 requirements. These competencies demonstrate that management control professionals need broad skills, such as self-criticism, leadership, forecasting and problem-solving, strategic thinking and action, decision-making, proactivity, effective communication, flexibility, and mastery of accounting. Their work supports operational, managerial, and strategic decisions by providing timely, accurate, and reliable information to management.

The desired profile of the controller was also studied by Fiirst et al. (2018), based on advertisements published in the newspaper O Estado de São Paulo. The main skills highlighted were leadership, experience, and professional training in Accounting, Economics, Administration, or Engineering, in addition to fluency in English—a requirement present since the 1970s.

Lima and Araújo (2020) analyzed the controller profile, identifying essential competencies, experiences that contribute to professional development, and the relationship between academic background and professional activity. The research, conducted via questionnaire with 208 participants, observed a predominance of male respondents, graduates in Accounting or Administration, with foreign language proficiency and competencies such as analytical capacity, accounting and finance knowledge, teamwork, strategic vision, and planning. A significant correlation was identified between Administration graduates working in large companies and professionals with auditing experience working in small companies. Experience in accounting, auditing, finance, costs, and planning was especially valued.

Souza et al. (2020) also conducted research from three perspectives, one of which focused on identifying the activities performed by management control professionals and the required profile. The main activities identified for controllers were data and financial report analysis, bookkeeping, tax monitoring, and managerial performance control. The study also found a predominance of bean counter (74.5%) and business partner (25.5%) profiles. Most respondents were male, with an average of 6.8 years of experience in the field.

Meurer and Voese (2020) conducted a study aiming to analyze the profile required by the market for cost accounting professionals, based on the guidelines of the International Federation of Accountants (IFAC). The results revealed alignment between the competencies required in job postings and IFAC guidelines, highlighting social skills, analytical and critical thinking, as well as knowledge in other areas.

Finally, Amorim et al. (2018) investigated the main competencies required of controllers in performing their functions, encompassing social and business competencies in the Brazilian context. The study, conducted with companies in Recife, identified competencies such as clear communication and writing skills, teamwork, professional demeanor, self-confidence, impartial decision-making, and strategic thinking. Additionally, it highlighted the expansion of the professional's activities, which now include supporting top management through performance indicator management and executive advisory.

From the studies analyzed, it is clear that the controller is a professional who must demonstrate skills such as leadership, proactivity, and teamwork, in addition to possessing knowledge of systems, accounting principles, and foreign languages, preferably English.

2.2 REMOTW WORK

Remote work can be defined as “a type of individual work organization carried out by a person in their own residence” (Pires et al., 2020, p. 5), with its introduction in Brazil originating in multinational companies (Gatti et al., 2018). Although authors such as Rafalski and Andrade (2015) define remote work as a temporary and low-skilled activity, researchers like Gatti et al. (2018) highlight the popularization and growth of this modality both in Brazil and worldwide, shifting from being merely a trend to becoming a reality in organizational environments.

According to Taschetto and Froehlich (2019), remote work stems from developments initiated after the 2000s, especially those related to the advancement of the internet, which provided greater flexibility and a new way of working, distinct from conventional models. These changes brought more autonomy, opportunities, and flexibility to workers. Remote work can lead to increased productivity, better time management for preparing reports and action plans, and contribute to improved planning, reduced stress, lower expenses, and enhanced quality of life (Bellini et al., 2011). However, it requires a higher degree of concentration (Boonen, 2002). According to Costa (2013), individuals working remotely need attributes such as discipline, autonomy, proactivity, and reliability, as well as concentration and organization (Brik & Brik, 2011).

Haubrich and Froehlich (2020), when analyzing information technology companies, investigated the requirements for hiring professionals for remote work. They concluded that, in addition to having a computer with internet access, candidates must demonstrate characteristics such as discipline, focus, concentration, commitment, and organization. A lack of commitment, indiscipline, and absence of interaction with other colleagues were identified as potential challenges in adopting this work modality.

Similarly, Burns and Scapens (2000) point out that the evolution of market competitiveness, new management practices, and advancements in information technology influence the need for organizational change. Complementarily, Basso and Júnior (2018) highlight societal evolution, in which work has shifted from being predominantly manual to primarily intellectual.

Barros and Silva (2010) observed that, although remote work reduces commuting costs, it may generate other expenses that must be considered, such as electricity consumption, the need for appropriate furniture, and the purchase of office supplies, among others. In addition, productivity targets in remote work tend to be more stringent than in the traditional model. These findings align with earlier studies, such as Nilles (1996) and Mann et al. (2000), which identified cost as both an advantage—due to the elimination of commuting expenses—and a disadvantage—due to increased household expenses.

Rafalski and Andrade (2015) sought to identify work-related aspects and psychosocial variables of professionals who work or have worked remotely. They concluded that, for integration into this modality, in addition to organizational support, individuals must demonstrate attention, frustration tolerance, and self-motivation. Similarly, Aderaldo et al. (2017), when researching critical aspects of telework in a multinational company through interviews with interns, found that this modality can foster individual competencies such as professional maturity, responsibility, agility, and proactivity.

These studies demonstrate that remote work presents both advantages and disadvantages: while it reduces commuting expenses, it increases household costs; additionally, it requires greater concentration and commitment from the professional, making it a challenge for both workers and organizations.

3. METHODOLOGICAL PROCEDURES

This study is descriptive in nature and employs a qualitative approach. Data collection was carried out through the analysis of job advertisements aimed at professionals known as controllers for remote work positions. These data were mapped on the LinkedIn platform, chosen for its large user base and its focus on professional networking, making it an important tool for disseminating job opportunities. The platform has over 850 million users across approximately 200 countries, covering various industries and companies (LinkedIn, 2022). The use of job platforms to investigate professional profiles has been observed in both national and international studies, such as those by Tan and Laswad (2018) and Meurer and Voese (2020), which select platforms based on their popularity in the countries studied.

Data collection covered the period from June 1, 2022, to October 1, 2022. Searches for new job postings were conducted weekly and concluded based on the saturation criterion, i.e., when postings began to repeat on the platform, with no new listings appearing. The filters applied included the keyword “controller,” location set to “Brazil,” and the work format option “remote.” The term “controller” was chosen because it is widely used in job postings within the management control field and involves specific skills and competencies. Remote work was selected because it represents, even initially due to the pandemic context, one of the main alternatives for work organization and continues to be adopted by various companies.

From the national search, 98 postings matched the selected filters (“controller,” “Brazil,” “remote”). However, 24 listings were excluded because they did not meet the concepts and precepts related to management control professionals, being primarily directed to information technology and software development roles. Ultimately, 74 postings were analyzed, fully meeting the criteria established by the researchers.

For each job posting, the data were tabulated in a spreadsheet and analyzed using KH Coder 3® software. Co-occurrence networks were created based on the Jaccard coefficient, which enables “an adequate analysis in non-parametric correlation approaches in which elements of different sets are compared” (Palfi & Bota-Avram, 2009, p. 1094). The coefficient ranges from 0 to 1, with higher values indicating greater similarity between the data. This approach allowed the identification of the frequency of recurring elements in the postings, such as professional profile characteristics, required experiences, functions to be performed, among others.

Thus, the study aimed to delineate the profile required of management control professionals for remote work, considering the current market scenario. The authors used the study by Tan and Laswad (2018) as a reference, in which researchers perform a literal extraction of the job posting texts and subsequently select the most recurring skills and competencies. KH Coder 3® software facilitated the identification and organization of these data.

4. ANALYSIS AND DISCUSSION OF RESULTS

The following section presents the research findings, considering the controller job postings analyzed. Table 1 provides information regarding the size of the companies and the salary range disclosed in the job advertisements.

Table 1 - Characteristics of the Job Postings Analyzed

Company Size			
Microenterprise – Up to 9 employees	4	Medium – Between 50 and 99 employees	5
Small – Between 10 and 49 employees	5	Large – More than 100 employees	60
Salary Range			
Above R\$ 4.000,00	1	Not specified	72
Salary to be negotiated:	1		

Note: Company size classifications are based on Sebrae and Dieese (2013, p. 17).

Source: Prepared by the authors.

Most of the job postings were made by large companies, with more than 100 employees. Regarding compensation, 97.30% of the advertised positions did not disclose this information, which, according to Simon et al. (2013, p. 60), “may influence the difficulty and delay in finding a professional when a vacancy is advertised.” Compared to the study by Vogt et al. (2017), the results are not similar, since in the present research, the disclosure of compensation-related elements is virtually nonexistent.

Table 2 presents information regarding professional experience, proficiency in Microsoft Office, languages, other prior knowledge, and additional qualifications and/or requirements listed in the job postings.

Table 2 - Experience, Knowledge, and Language

Professional Experience		Microsoft Office Knowledge	
Experience in the field	49	Excel	20
Not required / not specified	25	Power Point	3
		Not specified	33
Language		Other Prior Knowledge	
Advanced English	32	IFRS	11
Intermediate English	7	GAAP	10
Advanced Spanish	8	ERP	5
Intermediate Spanish	3	SaaS	5
Other	8	Big Four	7
Not required	33		
Other Qualifications / Requirements			
CPA certification	8	Active CRC	8

Note: Some requirements may appear in multiple job postings.

Legend: IFRS = International Financial Reporting Standards; GAAP = Generally Accepted Accounting Principles; ERP = Enterprise Resource Planning; SaaS = Software as a Service.

Source: Prepared by the authors.

Possessing experience in the field emerges as a fundamental requirement in the analyzed job postings, as nearly 50% of the vacancies demand it. Regarding languages, advanced English is the most requested, followed by Spanish. In terms of Microsoft Office knowledge, Excel stands out as a key tool in the daily work of this professional. Other skills appeared more sporadically in the postings, such as IFRS, GAAP, ERP, SaaS, and interaction with Big Four audit firms. Certifications such as CPA and active CRC were also mentioned. These findings align with the studies of Oro et al. (2009) and Gomes et al. (2014), which emphasize the requirement for proficiency in U.S. Generally Accepted Accounting Principles, integrated systems, IFRS, and fluency in English.

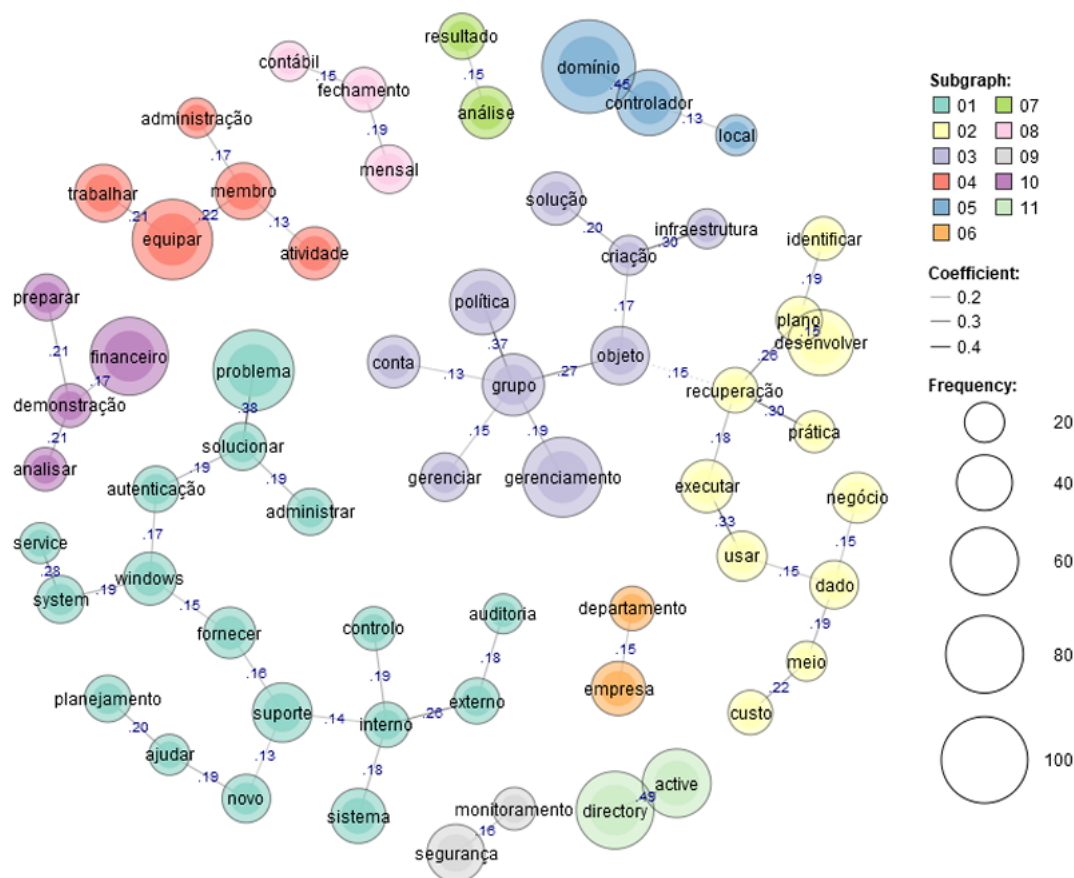
To identify the main functions performed by management control professionals in remote work settings, a co-occurrence network was developed, as presented in Figure 1. The subgraphs represent communities formed by clusters of terms with higher similarity.

In Subgraph 1, functions related to administration and problem-solving are observed, highlighted by the connection between the terms “solve” and “problems” ($J = 0.38$). In Subgraph 2, there is an association between “use” and “execute” ($J = 0.33$), as well as between “plan” and “recovery” ($J = 0.28$), indicating functions linked to the development and execution of plans. Subgraph 3 refers to functions of creation, development, and group execution, represented by the connection between “policy” and “group” ($J = 0.37$). In Subgraph 4, there is an association between “work” and “team” ($J = 0.21$), reinforcing the importance of collective work, while Subgraph 5 pertains to expertise in management control, with the link between “expertise” and “controller” ($J = 0.45$). Subgraph 6 highlights the relationship between “department” and “company” ($J = 0.15$).

Subgraph 7 connects “analysis” and “result” ($J = 0.15$), indicating activities in the financial domain. Subgraph 8 relates to the accounting area, given the interconnection between “closing” and “monthly” ($J = 0.19$). Subgraph 9 is characterized by actions of “security” and “monitoring” ($J = 0.16$). Subgraph 10, similar to Subgraph 7, is also linked to the financial area, connecting “analyze,” “prepare,” and “statement” ($J = 0.21$). Finally, the last subgraph concerns directory services, represented by Windows Active Directory expertise ($J = 0.49$).

Figure 1 thus summarizes the main functions required in the analyzed controller job postings.

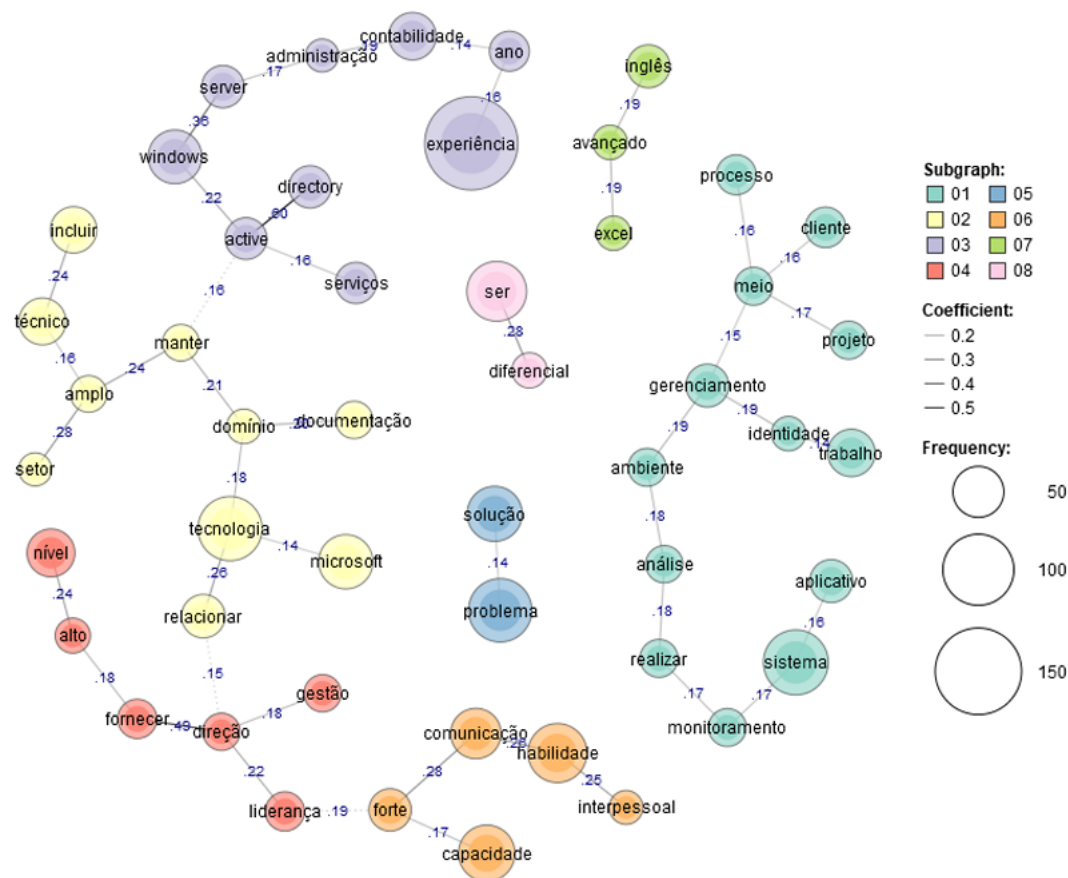
Figure 1 - Co-occurrence network among the functions to be performed



Source: Prepared by the Authors

It is observed, based on the frequency of the words, that the main functions to be performed by the controller in remote work are related to management, expertise in controllership, problem-solving, and financial analysis. When comparing these findings with the study by Ribeiro et al. (2008), it is noted that those authors identified as the main functions those linked to internal controls, report preparation, responsibility for financial statements, and tax-related activities. In comparison with the results of Lima and Araujo (2020), this research presents similarities with regard to expertise in the accounting field, and it is also aligned with the CIMA (2019) document, which discusses the functions assigned to the managerial professional. Likewise, the findings resemble those of Souza et al. (2020), especially with respect to functions related to financial report analysis, monitoring, and managerial control.

Considering the main functions to be performed by the professional, Figure 2 presents the subgraphs of the co-occurrence network that highlight the main technical and professional skills attributed to the controller in a remote work setting, so that they may meet market demands.

Figure 2 - Co-occurrence network of technical and professional skills

Source: Prepared by the Authors

Professional skills are related to the controller's behavior in the work environment, with competencies in leadership, management, and communication constituting essential requirements for occupying the position. Technical skills, in turn, refer to attributes derived from university and complementary education, considered basic prerequisites for assuming the role.

In the first subgraph, management skills stand out, encompassing time, project, and problem management, which vary according to the characteristics of the environment in which the professional operates. Subgraph 2 highlights competencies related to the mastery of and interaction with electronic and technological means, represented by the clustering of “relacionar” (interact) and “tecnologia” (technology) ($J = 0.26$). In this same vein, the third subgraph is also linked to technology, adding experience in the areas of accounting and business education.

Subgraph 4 shows the association between leadership and guidance skills, while the fifth subgraph relates to problem-solving ability, represented by “solução” (solution) and “problemas” (problems) ($J = 0.14$). In the sixth subgraph, communication skills are observed, expressed by “forte” (strong), “habilidade” (skill), and “comunicação” (communication) ($J = 0.28$), referring to the controller's capacity to communicate effectively with the team, clients, and other stakeholders of the company. Finally, the seventh subgraph highlights the need for advanced skills, such as fluency in English and proficiency in work tools—especially Excel—which stand out as valued differentiators for recruiters. Similar results were observed by Meurer and Voese (2020), who, when analyzing co-occurrence networks for the profile of cost-accounting professionals according to IFAC guidelines, identified the relevance of previous experience, technological proficiency, and English-language knowledge.

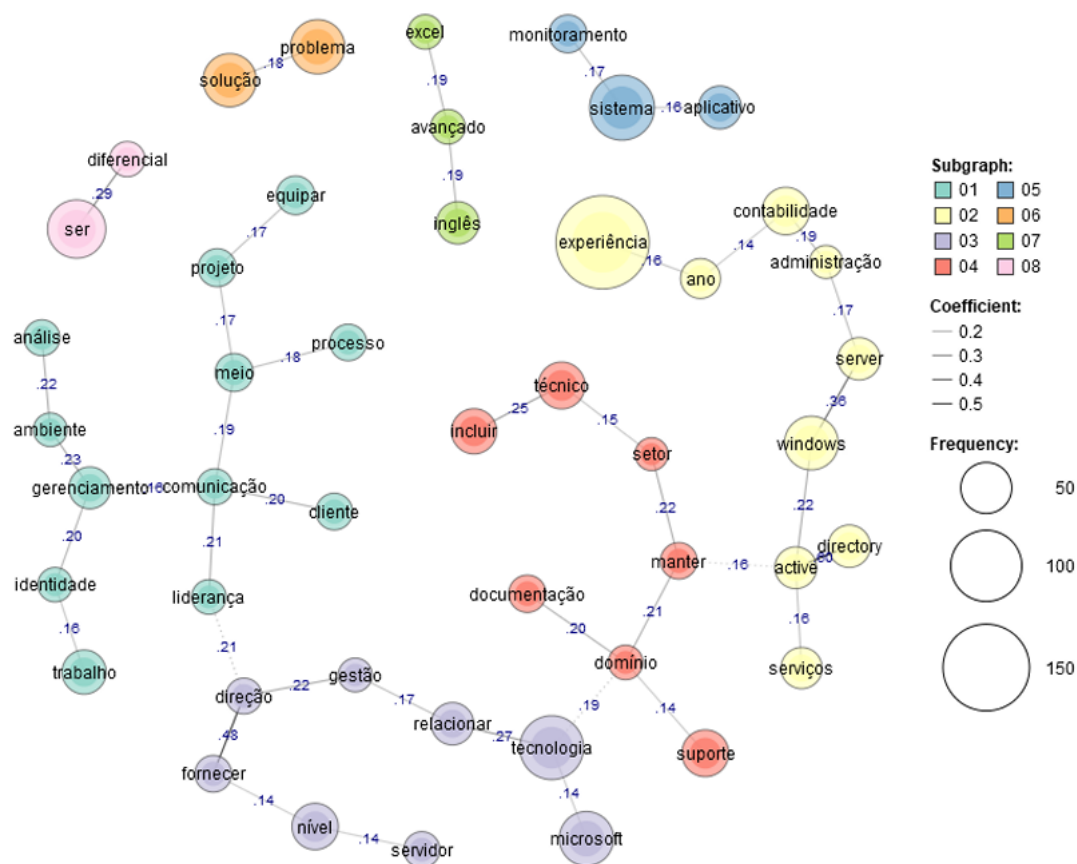
The analysis of the co-occurrence network as a whole indicates that the profile of a remote-work controller places greater emphasis on professional skills—acquired and developed through work practice—than on personal skills, which are inherent to each individual. Among the most frequent skills, interpersonal ones such as good communication stand out, while in the professional realm, competencies linked to technological proficiency and problem-solving abilities are most prominent.

The study by Callado and Amorim (2017) underscored the multidisciplinary nature of controller competencies, showing that their skills span various areas. These findings converge with those of Fiirst et al. (2018), according to which professionals must possess leadership skills, previous experience, and training in fields such as accounting, economics,

business administration, or engineering. However, unlike the study by Fiirst et al. (2018), the results of the present investigation highlight the predominance of education in accounting and/or business administration as the most frequent requirement.

Figure 3 presents the co-occurrence network of professional skills required of controllers in the remote work modality analyzed in this research, detailing and breaking down each of the competencies identified.

Figure 3 - Co-occurrence network of professional skills



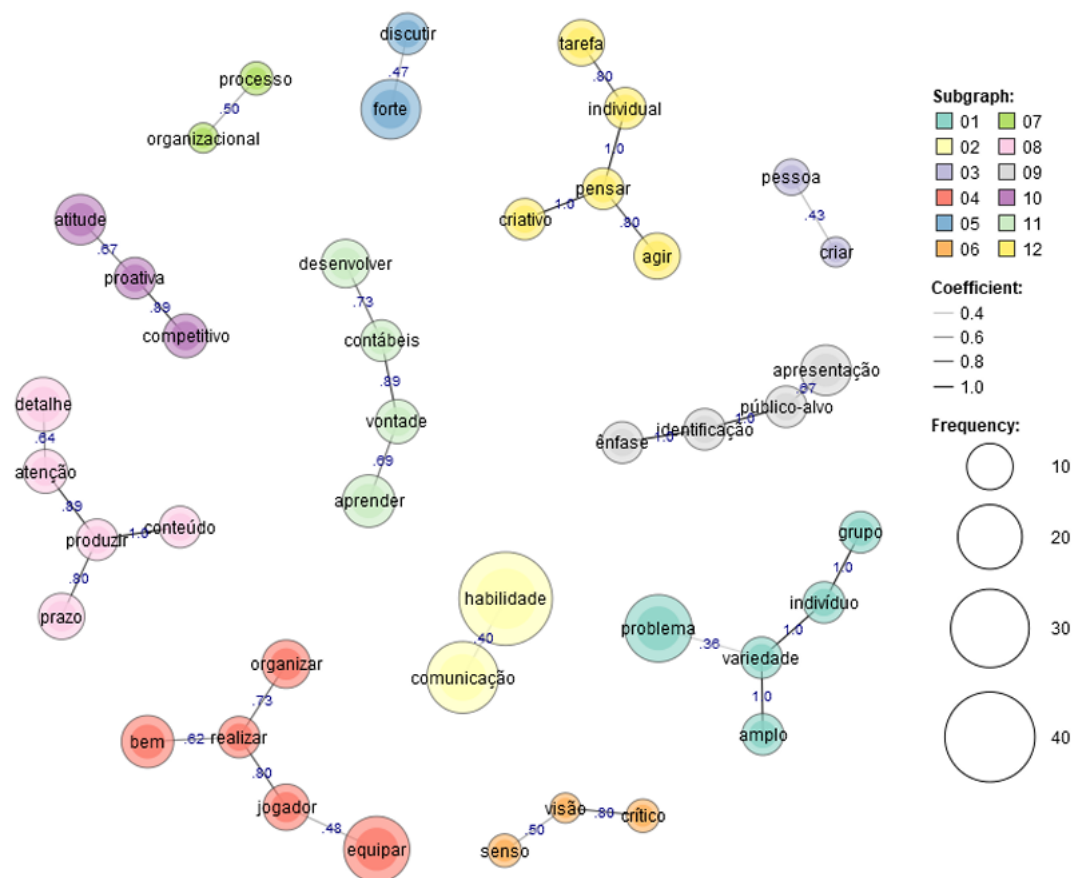
Source: Prepared by the Authors

From the analysis of Figure 3, the formation of eight network groups is observed. The results indicate that a controller working remotely must demonstrate skills related to management, communication, environmental analysis, professional experience, teaching in accounting and/or business administration, mastery of digital services and technology, problem-solving ability, as well as knowledge of Excel and advanced English—these last two being considered distinguishing advantages.

The findings of this research align with the studies of Fiirst et al. (2018), Lima and Araujo (2020), and Souza et al. (2020) with respect to professional experience, as well as with Oro et al. (2009), Fiirst et al. (2018), and Lima and Araujo (2020) concerning proficiency in a foreign language.

The frequency analysis shows that the main professional skills required of controllers working remotely are concentrated in professional experience, knowledge and ability to operate systems, and effective use of technology.

In addition, Figure 4 presents the co-occurrence network of the technical skills most in demand for the role, offering a detailed view of the essential requirements for performing the position.

Figure 4 - Co-occurrence network of technical skills

Source: Prepared by the Authors

Based on the co-occurrence networks, it is observed that a controller working remotely must possess skills related to problem-solving, both individually and in groups, in addition to communication and creativity competencies. This professional should be organized, collaborative, capable of discussing ideas constructively, and equipped with critical thinking and strategic vision. Furthermore, it is necessary that they understand the company's entire organizational process, maintaining attention to deadlines and details.

The controller sought by the job market in the remote-work modality must also demonstrate good conduct toward the target audience, show attitude, proactivity, and competitiveness, as well as a willingness to learn and the ability to think and act creatively.

The results of this research partially diverge from the studies by Amorim et al. (2018), which highlight personal skills such as confidence, demeanor, and strong verbal and written communication. Differences also arise in relation to the findings of Brik and Brik (2011), Costa (2013), and Haubrich and Froehlich (2020), who investigated attributes of professionals working remotely in general and identified competencies such as concentration, discipline, organization, autonomy, and reliability. These divergences may be explained by the differences in the professional profiles analyzed in each study, given that those works include professionals ranging from technology specialists to remote controllers, the focus of the present investigation.

However, there is convergence in some skills, such as attention (Rafalski & Andrade, 2015; Callado & Amorim, 2017), proactivity (Costa, 2013; Gomes et al., 2014; Aderaldo et al., 2017; Callado & Amorim, 2017), the ability to think and act strategically (Callado & Amorim, 2017; Amorim et al., 2018), and analytical ability (Gomes et al., 2014). These similarities reflect the complexity of the activities performed: even when the work context or modality is different, the essence of the functions remains the same.

Frequency analysis indicates that, among the main technical skills required of remote controllers, effective communication and problem-solving ability stand out. Despite being a remote modality, there is still a clear need for interaction and collaboration with other members of the work group, even when geographically distant.

5. CONCLUSION

The research contributed by providing a detailed view of the functions, skills, and competencies required by the Brazilian job market to occupy the position of controller in a remote work arrangement. The findings may help students in the field to strategically direct their studies, increasing their employability prospects. For already trained professionals, the results offer support to improve their résumés, aligning them with current market demands.

In addition, the research answered the guiding question, indicating that the professional profile of a remote-work controller involves broad competencies encompassing management skills, practical experience, academic training, technological alignment, problem-solving ability, mastery of tools such as Excel, language proficiency, effective communication, organization, critical thinking, attention to detail, good presentation, attitude, proactivity, competitiveness, willingness to learn, and creative thinking.

Regarding professional duties, the results indicated that the controller must perform activities related to management, mastery of controllership functions, problem-solving, financial analysis, and teamwork. As emphasized by Pires et al. (2010), a professional is defined by competencies that go beyond technical knowledge. The co-occurrence networks reinforce these results and demonstrate alignment with previous studies, showing that although remote work is a distinct modality, many of the required skills and competencies are similar to those of on-site positions.

The study is relevant given the growing frequency of remote or hybrid job opportunities after the pandemic period, revealing a new reality in the labor market that requires constant monitoring of employers' expectations regarding professional competencies.

The findings of this study are limited to the mapped period and to the performance of Brazilian controllers working remotely. Future research may expand the scope to other areas of accounting under the same conditions, comparing requirements for remote and on-site work to identify possible gaps. Another suggestion is to investigate different job-posting platforms or compare the results obtained with the content taught in academic curricula, assessing the alignment between competencies demanded by the job market and academic training.

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