

**FACTORS INFLUENCING THE DECISION MAKING OF MANAGEMENT ACCOUNTANTS
AND CONTROLLERS IN**

Hotels A Case Study o the hotel sector of Florianopolis, Brazil

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In recent years there have been several studies exploring the role of management accountant or controller in organizations, mainly on issues related to activities and participation in decision-making process. These studies have identified the activities, organizational and personal factors related to the degree of involvement in decision making. Thus, the objective of this research is to identify the organizational and behavioral issues that interfere with the controller or accountant involvement in management decisions. The methodology adopted to develop the research was descriptive, qualitative and quantitative, conducted through the interviews, and sampling by accessibility. The survey results show that the controller has a low involvement in decision making, if analyzed on the perspective of organizational factors. The behavioral factors indicated that the strategic thinking skills with computers, ability to handle change and teamwork are important skills for involvement in decision-making controller, and indicated that self discipline, critical thinking and openness to new experiences are characteristics that must be present in controller or management accountant, and finally pointed to the impacts to be aware of the numbers in their decisions on the organizational context and/or economic-financial aspect is prominent in his behavioral.

KEY WORDS: *decision making, controller, management accounting, hotel sector.*