

THE CONTROLLER'S INVOLVEMENT IN PLANNING AND DECISION-MAKING IN LARGE HOTELS IN SOUTHERN BRAZIL

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Organizations go through change processes in the face of the restatements on the global stage, which directly influence the economy of a company. The hotel sector, inserted in this context, needs professionals able to understand these demands and assist in management. In this sense, the general objective of this study is to identify practices from the controller in large hotels in southern Brazil, focusing on the involvement of professional in process planning and decision making. This paper extends the investigation of Freitas and Lunkes (2011), in search of more information about the controller in Brazilian hotels. The research is classified as descriptive, practical, field research, survey, qualitative and quantitative and applied. The survey obtained the accession of 23 controllers. Among the key findings stand out: 69.9% of the controllers participate in the formulation of organizational strategies and 13% have the power to decide on the strategy to be adopted by the company; it was found that 43.48% of the sample claim to have responsibility for managing the budget process and 86.9% of the controllers participate in strategic decisions. In making specific decisions, the controllers act in the practices: inventory, cost management and finance. Finally, stand out the strong interaction of the practices of Controllershship amid the decision-making processes in the hotels of the sample, other words, there is a high rate of involvement of controllers in strategic and operational decision.

KEY WORDS: *controllershship, controller, hotels.*