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***Controllership in the third sector: an investigation into the use of controllership techniques in an association of entrepreneur women***

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Marcelle Melo  
[cecapijp@gmail.com](mailto:cecapijp@gmail.com)  
Universidade Ibirapuera  
<https://orcid.org/0000-0001-8198-2832>

Juliano Augusto Orsi Araujo  
[juliano@expresscontabil.com.br](mailto:juliano@expresscontabil.com.br)  
Universidade Ibirapuera  
<https://orcid.org/0000-0001-5970-6671>

**ABSTRACT**

*The objective of the study is to diagnose the operational and financial elements that can be solved by the controllership in the third sector. Therefore, an empirical-analytical study was chosen, using the qualitative method to explain the phenomenon studied, classified as descriptive and field, in the case of documental, bibliographic research, and interviews with semi-structured questions. The study was developed at Associação Mãos Que Se Ajudam, established in Lucena, PB. The results point to situations that tend to jeopardize the social entrepreneurship of 'cocada in quenga', such as a budget with a risk of insolvency, a non-computerized environment for routine operations, and an insufficient shelf life of 15 days for the flow of production to the end consumer. It contributes to the literature on social entrepreneurship and associative as an important tool to aid in the management of these ventures, the controllership. It demonstrates that it is possible to use controllership techniques in ventures, even if they are seminal. The elements of the budget and components of the information system can be solved using controllership to harmonize the different areas of the company and optimize capital. As for the 15-day shelf life element, the problem of exchanging 'cocadas' was perceived as an obstacle to increasing productivity, that is, the effect of*

3

*exchanging expired 'cocadas' for fresh ones and within shelf life. This finding allows the research to promote as a solution of the indicator elements the applicability of the Manual of Good Practices of the Controllershship for the Third Sector.*

*Keywords: Controllershship.Third sector. Social Entrepreneurship.*

## 1 INTRODUCTION

This study conducts empirical arguments in the “Helping Hands Association” [Associação Mãos que Se Ajudam (AMQSA)], located in the municipality of Lucena, in Paraíba state. The theoretical basis of the research is supported by the concept and understanding of controllership (Nascimento & Reginato, 2009), third sector (Anheier, 2005) and social entrepreneurship (Salamon & Sokolowski, 2016). Through the controllership mechanism, the study proposes solutions in the control of internal resources in light of the operational and financial aspects of the non-profit entity, with the aim of providing continuity and organizational effectiveness in the decision-making process.

Nascimento and Reginato (2009) corroborate this understanding when they describe that the controlling vision is to favor the vital signs of capacity and responsibility in guiding managers regarding the structuring of the activities involved, optimizing the adoption of measures that correct and contribute to its functioning. In this sense, the controller makes a diagnosis of the company and signals the incorporation of a management model that is capable of providing the necessary support to points of improvement in favoring the decision-making process, in accordance with the objectives of the organization.

The correct use of these guidelines by managers constitutes a relevant foundation for the company's positive results. For Nascimento and Reginato (2009), controllership plays an important role in organizational management, in the sense of providing relevant information that allows the company to reorganize itself.

For Oliveira et al. (2004), the controllership is in charge of monitoring the project, the elaboration, implementation and maintenance of the integrated operational, financial and accounting information system in the management process. The use of controllership techniques will allow an improvement in the quality of goods and services, being essential to manage the accounting and administrative mode in order to allocate resources in its favor, contributing with financial operations to the learning and self-organization process (Lemes Junior et al., 2002).

Controllership's arguments in adopting internal controls help non-profit entities to remain in the market through good management practices. With this understanding, Nascimento and Reginato (2009) strengthen the capacity for evaluation, discernment, assertiveness, creativity, consideration and ethical behavior, controllership influencers for the decision-making process. Therefore, the third sector has the capacity to be an agent of change in favor of a certain population, having as its merit, dealing with social injustices in the face of

the demand of the vulnerable population of the country, in the construction of an equitable society (Ferreira, 2017; Fischer, 2005; Ghanem, 2012).

For Anheier (2005), non-profit organizations tend to repair social inequalities, in a context of strengths and weaknesses of modern social and economic behavior. In the empirical scenario of AMQSA, it is noticeable a posture of strength by the union of the interested parties, in the projection of a bold and innovative idea to highlight or minimize difficulties in social issues, and weakness due to the scarcity of resources in operational and financial matters.

Regarding the third sector, characteristics common to the public and private sectors are observed. It is worth emphasizing, in a simple way, the contributions of each sector of the Brazilian economy. Thus, for Ebsen and Laffin (2004), public actions such as health, education and security are part of the first sector, and their tasks are maintained through the collection of taxes. For Coelho (2000), the second sector comprises actions that involve profit on capital invested in activity related to the exchange of goods and/or services. For Peroni et al. (2009), the third sector is aimed at the context of social inclusion, the rescue and recovery of citizenship, starting with individual assistance or to groups of people who live in a situation of social vulnerability.

Designated as the third sector, there is a large number of non-profit, non-governmental and social purpose organizations in the country. In this context, Salamon and Sokolowski (2016) describe defining operational characteristics for third sector entities, when they meet the provisions of formal or informal organization, private nature, self-governed, non-mandatory in the matter of choice, and totally or significantly limited in the distribution of surplus.

At the emergence of the third sector, Anheier (2005) emphasizes that six main theories are accepted, being described as public goods, trust, social entrepreneurship, stakeholders, interdependence and social origins. In this context, the relevance of the separate study is in line with the theory of social entrepreneurship to explain the existence of AMQSA from the perspective of supply for the production and sales of 'cocada na quenga' (coconut candy served on coconut rind). For Kraemer (2017), social entrepreneurship benefits society and has the ability to create a healthy environment for the development of communities.

It was observed that there is a demand to be met in the actions of AMQSA. This preliminary finding leads to the basis of the research's motivating element and brings the field of study closer to internal control. In other words, through the questionnaire and the interview script, the low knowledge of the internal stakeholders in relation to the techniques covered by

the controllership in the management of the association was identified. That said, the choice of theme is justified in terms of the consolidated information collected in the research, that is, the controllership is the solution capable of helping the decision-making process and the achievement of the social mission of the non-profit entity.

About social entrepreneurship, Alves (2016) understands the need to help people in need, where thinking and acting are focused on the social well-being of the current community. Given the above, the study intends to answer the following research question: what are the elements of controllership that serve as a source of information for decision-making in the third sector?

The general objective is to diagnose the controllership elements that serve as a source of information for decision-making in the third sector. However, a field study was carried out with the Associação Mãos Que Se Ajudam, established in the municipality of Lucena, on the north coast of the State of Paraíba.

For Nascimento and Reginato (2009), management comes from the organization's owners and main executives, considering their individual desires and their perception of the market, implementing the organization's beliefs and values. However, controllership can contribute to effective decision-making from the point of view of human and technical actions to control resources. According to an empirical phenomenon, the study realized the need to prepare a manual of good controllership practices aimed at the third sector. The purpose of this document is to administer the action plan in an orderly manner, whenever risks or opportunities arise for social entrepreneurship.

## **2 THEORETICAL FRAMEWORK**

### **2.1 Controllership**

The study of controllership can be demanded under two aspects: one as an administrative unit and the other as a field of knowledge. The administrative unit or body has a mission, functions and principles set out in the organizational management model. Controllership takes care of the organization as a whole, turning actions into effective results. The field of knowledge, on the other hand, involves concepts, foundations and methods from other sciences, which conceive the theoretical bases for controlling the organizational management process (Borinelli, 2006; Monteiro & Barbosa, 2011; Morante & Jorge, 2008).

For Padoveze (2012), controllership integrates the evolved accounting science, leading to the extension of the field of action in all its fullness, having the responsibility to implement, develop, apply and coordinate the fundamental aspects in the administrative unit. This shows that accounting and controllership use financial informational tools within the organization, including the temporal aspects of the past, present and future, and their elements of coverage of the variables of the internal environment and the external environment in administrative management, with a focus on results business for decision making.

Luz (2014) discusses that management accounting is a fundamental instrument in the organization's value creation, understanding as a process of identification, measurement, processing, interpretation of general information, through real facts and foreseen by the company's management, already recognized by financial accounting that highlights the formal aspect based on laws and regulations. Furthermore, the controllership assists the administrative unit in its economic and financial aspects to the effective management model in the organizational action.

It is possible to say that controllership supports the execution of organizational management activities, considering the systemic view of the internal and external environments, as well as the resources used by it, thus helping to obtain the expected results (Silva et al., 2019 ). Chart 1 summarizes the concepts listed in this study based on the understanding of controllership.

**Chart 1 - Summary of Controllership Concepts**

<b>Author</b>	<b>Concept</b>
Assunção et al. (2019)	Controllership plans and controls the information passed on to managers and induces the company's decision-making process.
Sousa et al. (2017)	Controllership is an observational body of the sectors and provides actions to minimize present and future bottlenecks that endanger the company's profitability.
Carraro and Santanna (2017)	Controllership has the necessary tools for survival and organizational effectiveness.
Bogt et al. (2016)	Controllership has the necessary expertise capable of critically assessing the company's benefits and costs.
Lunkes et al. (2014)	Controlling is a guideline for the objectives and coordination of decisions in the management activity.

For these researchers, controllership provides interaction with various sectors of the organization in the information dissemination system, that is, its role is to contribute effectively with all the information that is applicable in the internal and external environment, whether

administrative, financial and /or operational. Nascimento and Reginato (2009) corroborate this opinion, when they add the global view that controllership operates, directing managers to the best path of activities, in order to enhance the optimization of adoptions as corrective measures, when appropriate.

## 2.2 Third Sector

The third sector is represented by private and non-profit entities, aimed at the community in need, in the effort of a more balanced society that seeks to guarantee the basic rights of the citizen. According to Ferrarezi (2012), the performance of the third sector is not a new reality, but it acquired strength from the 1970s and 1980s, and later established itself with a legal regime between civil society organizations and public administration.

Cavalcante (2016) argues that the third sector coexists between the public and the private business and is revealed through the private by civil society, with the purpose of helping the social demands of the community. For the understanding of the third sector, it is necessary to clarify the other sectors of the economy in society, strengthen Cunha and Matias-Pereira (2012) and Campos et al. (2014), the first sector (State), the second sector (private companies), and the third sector (non-profit activities). The third sector, in practice, is characterized by the joining of the first sector in suppressing the basic activities of the population, and in the second sector for being a private company constituted, even though it does not have the premise of obtaining profit.

According to Ferreira (2017), third sector institutions are effective tools to aid and maintain State activities, with the task of providing the necessary assistance to the population in need. In order to alleviate the gap provided by the State, the third sector seeks to promote the fulfillment of obligations involving social actions in favor of a certain group, occupying space for local development.

According to Ferreira (2009) the term third sector integrates the set of civil society organizations and initiatives that do not belong to the State, which produce goods and services, and, even though they are private, are not for profit. In the current context of Brazilian society, the third sector is seen as a relational space to social issues and local development, that is, where the first and second sectors of the economy do not cover due to some structural inefficiency, the third sector welcomes interested parties in the performance of the association, taking into account the living conditions of the members.

### 2.3 Social Entrepreneurship

Social entrepreneurship is the legitimate meaning of contemporary management of social causes, aiming to contribute to the community and local development, perceptible to the transformation for better days. For Souza and Teixeira (2019), the social entrepreneur acts through social problems, motivated by the reality of social inequalities.

According to Shapiro (2012), social entrepreneur and social entrepreneurship are unique terms in terms of the individuals themselves who are transforming this field of activity, they are also complex and changeable, with definitions, methods and areas of innovative engagement. It is understood that the driving essence of the social entrepreneurs in this study is the passion in doing work with a focus on social changes.

Melo Neto and Froes (2002) emphasize that, in the face of unfavorable contexts and social injustices that plague the country, entrepreneurs reveal their nonconformity and seek to help society with practical attitudes and transforming ideas for social development. In addition, the perspective of valuing the humanitarian and emancipatory character of social entrepreneurship is capable of providing effective solutions to various social, economic and environmental problems, according to Shahverdi et al. (2018).

This new non-profit organizational perspective, which was born from the solidarity economy, which provides social actions willing to think, develop and implement collaborative solutions in favor of combating poverty. According to Moreira (2017), this commitment coming from the third sector, it is important to look at social entrepreneurship in business functions, when carried out by initiative in the way of acting of individual and collective agents.

It makes perfect sense to transform challenges and/or social problems in the community into ideas that promote local development, based on the sharing of information inherent to the possibility of generating income, without aiming at profit. Barbalho and Uchôa (2019) comment that social entrepreneurship is qualified by the composition of economic, social and cultural capital, in addition to the symbolic capital of social entrepreneurs.

The importance of social entrepreneurs as agents of change is highlighted, as they are driven by social causes to the less favored in the process of the country's economy. Abu-Saifan (2012) and Carmona et al. (2018) interpret in the worldview that social entrepreneurs are creative, persevering, proactive, autonomous, supportive and optimistic by nature. In the sense of social change in Lucena, the AMQSA was investigated in this research, since there is a social value that permeates natural resources and human resources in the region, whose purpose is to



serve the community and socioeconomic purposes, through the difficulties of income generation in the municipality of Lucena in Paraíba.

The association has been transforming the perception of women, until then housewives, to discover their culinary potential and northeastern peculiarities, throughout its 18 years of existence. This social entrepreneurship rises with the concern founding MB in 2003, the starting point being the receipt of land in the municipality of Lucena in Paraíba, donated by the local city hall. Using the most important raw material “coconut”, it launches a product adapted to meet the needs of current change, whose function is to promote social value in the combination of opportunity, boldness and creativity. Dialogue with the environment is paramount, that is, it signals the tireless quest to collect and recycle the fibrous rind (quenga), which would be discarded after consuming the fleshy fruit and the liquid.

A vast regional product in the municipality of Lucena, the coconut is capable of adapting to the innovation process and opportunity for building the social business and helps in the preservation of the environment, that is, production and commercialization of the well-known “cocada na quenga”. This is the empirical relevance of the research, realizing how important the AMQSA is for the Lucenense community in the coconut tradition, in addition to favoring the local tourist factor. The private and non-profit company “Mão Que Se Ajudam” welcomes, supports and provides researchers with new niche study combinations, such as controllership in the third sector.

## 2.4 Previous Studies

Pereira et al. (2017) verified the controllership in a hospital entity of the third sector, in a philanthropic association located in the needy region in the municipality of Teófilo Otoni/MG. The exploratory, descriptive, qualitative, bibliographic research and with the use of a questionnaire as a data collection instrument. The study identified an accounting service, encompassing the process of internal control and cost accounting, and the results point to difficulties for the controllership process in dealing with data and information, as accounting does not provide control instruments in the desired format for decision making.

Wrubel et al. (2016) describe the organizational culture and budgeting practices in an agroindustrial cooperative in Paraná. The relationship between organizational culture (results and goals) and budgetary control (costs) in management. The research opted for a semi-structured interview script for both the unit managers and the budget manager, with direct subordination of senior management, being characterized as qualitative and descriptive. The

result showed that the entity lacks controllership instruments to optimize results, and on the other hand, evidence of a positive influence on the organizational environment, showing that managers are influenced by the cultural aspects of the company.

The research carried out by Caldas et al. (2019) discuss the theories that address the origins and factors of the emergence of non-profit entities. A priori six theories are accepted, those of public goods, trust, social entrepreneurs, well-being, interdependence and social origins. A posteriori, they excluded three theories, leaving public goods (serving the first and second sectors), social entrepreneurs (new opportunities) and independence (relationship between the first and third sectors). The research is exploratory, descriptive, qualitative, documental, bibliographical and semi-structured interviews, resulting in the relevance of public goods and social entrepreneurship for non-profit entities in João Pessoa/PB, and the interdependence to maintain social demands on the third sector.

Therefore, the research by Ribeiro and Timóteo (2012) highlights the importance of adopting internal controls to eliminate waste, errors and fraud in the Association for the support of children and young people in the state of Minas Gerais, the study found barriers in the analysis of the data accounting for the economic sustainability of the third sector entity. Qualitative research, with field visits, analysis of documents and interviews with the executive board, employees of the financial and administrative areas. It resulted in the lack of some controls in the association, and such absences facilitate fraud, errors and waste of physical and financial resources.

### 3 METHODOLOGY

The research is characterized as empirical, using the qualitative method to explain the phenomenon, presenting a functionalist bias based on the perception of reality in a concise way. Prodanow and Freitas (2013) interpret that there is an inseparable link between the dynamics of the real world and the subject in the qualitative approach.

As for the classification, it is based on descriptive and field work, through the study carried out at AMQSA in Lucena, Paraíba, an entity that produces and markets "cocada na quenga". Marconi and Lakatos (2017) understand that descriptive research aims to detail the characteristics related to the organization and population under study. Santos (2007) understands that the field research aims to verify the data in natura, composing direct observations to the survey of the study.

The social enterprise brings together women housewives in the production and commercialization of “cocada na quenga”, a typical and vast product throughout the municipal territory. Since 2003, the association has focused on the consumer market, by taking advantage of the natural attractions of the land of coconuts (Lucena - Paraíba), and the regional and specialized labor force of women (housewives) to compose and promote the opening of the AMQSA. It is understood by this that, before the existence of the social entrepreneurship of cocada na quenga, the citizens invited to join as associates in the “Mãos Que Se Ajudam” depended entirely on their family members and/or companions for survival.

Today the reality is very different from before for women who make up the organizational productive action, with eight associates, including seven women (production and commercialization) and one man (rind cutter). Furthermore, the study indicates the inclusion of an external accountant, who in this study responded about the perception of the controllership and economic-financial information of the association.

Data were collected on January 3 and 16, 2020, through the first round of interviews, with the support of the Research Authorization Request term. And for the survey of determining information, a questionnaire and a semi-structured interview script were applied, with themes relating association, perception of controllership and economic-financial information to eight associate respondents and a third-party accountant.

It is proposed to understand the collected data, the use of the NVivo software as a form of content analysis by the researcher, regarding the connection and rigorous justification of the result. NVivo is a software that helps qualitative and mixed method research, with a view to collecting, organizing and analyzing the content of interviews, debates, questionnaires, audios, videos, internet queries and scientific articles (QSRInternation, 2017).

Bardin (2011) argues that communication in content analysis has a methodological nature in constant improvement, whether in the discourse of contents and continents of extreme diversity. The same author outlines the stages of content analysis, as follows: pre-analysis (keyword research and summary of national and international publications); the exploration of the material (selected literatures and the construction of the dissertation); and treatment of results, inferences and interpretation (theoretical relevance, empirical analysis of the phenomenon and final considerations).

However, for the construction of the questionnaire applied in the AMQSA, the consolidation of the theoretical framework was used (Chart 2), presenting the subject, subtitle, main authors and questions related to the questionnaire and the interview script. In order to

understand the management process of the social enterprise, it was necessary to analyze the documentary research, with the bylaws and the founding minutes being fundamental. It should be noted that the balance sheet in associations is optional and not included in the annex.

Puschel et al. (2010) describes that the methodological binding matrix integrates the review of several studies in the literature. Chart 2 is part of the methodological binding matrix and its applicability supports the conceptual bases referring to the subject of association, controllership, economic-financial information and social entrepreneurship. The consolidation of the theoretical basis in this study corresponds to the subject, subtitle, main authors and questions inherent to the questionnaire and the interview script.

**Chart 2 - Consolidation with theoretical framework**

Subject	Specific objectives	Subheading	Author	Questions			
Respondent	Analyze administrative management in the association's productive activities.	Characterization of the respondent	Elaborated by the authors	What gender?			
				How old? Complete years.			
				What is the level of education?			
				What higher education?			
				How long have you worked at the association? Complete years.			
Association		Characterization of the association	Elaborated by the authors	What position do you occupy in the organizational structure?			
				How long has the association existed? Complete years.			
				How many members did it start the activities with?			
				How many associates receive compensation?			
				How many volunteers are there in the association?			
		Management model		Nascimento and Reginato (2009)	What defines the activities of the association?		
					Who is responsible for the association? Position in the organization chart of the company.		
					What concretizes the beliefs and values of the association?		
					Nature of the company	Abrantes (2004)	Could you tell the difference between an association and a cooperative?
							Management model
Controllership	Recognize the internal control of the decision-making process of the social enterprise.	Comptrollership role	Oliveira et al. (2004)	The function of the controller is to manage in an accounting and administrative way in order to allocate resources in its favor. Do you identify this perception in the association?			
		Use of comptrollership techniques	Elaborated by the authors	Does the association use administrative and financial control instruments? If yes, exemplify.			
		Business characteristics	Padoveze (2012)	Does administrative and financial control ensure business effectiveness with regard to mission, beliefs and values?			
		Decision-making	Oliveira et al. (2004)	Do you agree that the role of controllership is to facilitate and guide the management			

				process in the information needed for the internal and external environment?	
		Information tools	Nascimento and Reginato (2009)	Does controllership facilitate decision-making by managers within the organization's objectives?	
		Measurement of processes	Moscove et al. (2002)	Does the controllership monitor the integrated operational, financial and accounting information system?	
<i>Economic-financial information</i>		Information system	O'Brien (2004)	Do you use any program and/or software in the association for operational and managerial activities?	
		Financial administration tool	Elaborated by the authors	Does the association prepare any kind of financial planning?	
		Financial administration tool	Lemes Junior et al. (2002)	In your opinion, what is the role of financial planning in the association in achieving its financial objectives?	
		Financial operations	Elaborated by the authors	How are the association's financial operations carried out? Is cash entry and exit recording used? Is there a control through bank account?	
		Stock	Elaborated by the authors	Does the association have inventory control? If yes, how does it work?	
		Cash flow	Zdanowicz (2002)	What is meant by cash flow and financial transactions?	
	<i>Social Entrepreneurship</i>	Identify the social value in the existing relationship between collectivity and local development	Change Agent	Abu-Saifan (2012) and Carmona et al. (2018)	Characteristics such as creativity, perseverance, proactivity, autonomy, solidarity and optimism. What do you identify in the world view and why?
			Motivation	Souza and Teixeira (2019)	What justifies social entrepreneurship in the face of social inequalities?
			Individual and Collective Attitude	Melo Neto and Froes (2002)	How important is the performance of the social entrepreneur in the face of unfavorable contexts and the social injustices that plague the country?
Field of Activity			Shapiro (2012)	What is meant by innovative engagement in the enterprise?	
Valuation Perspective			Shahverdi et al. (2018)	Does the association value the humanitarian and emancipatory nature of its members? If so, name them.	

#### 4 RESULTS ANALYSIS

The study analyzed the day-to-day difficulties that add to the existence of strengths and weaknesses in the association. They refer to the strong point, the habits of cooperation and solidarity between the productive agents in the horizontal hierarchy of the social enterprise. And as weak points, the budget with risk of insolvency, the non-computerized environment and the shelf life of the cocada na quenga insufficient for the flow of production to the final consumer. Of the listed indicators, the most uncomfortable element in the survey is the operational management problem related to the 15-day shelf life of 'cocada na quenga', as it is prone to financial loss for the association.

In the preliminary observation of the first day of application, the low knowledge of the internal stakeholders regarding the techniques covered by the controllership in the decision-making process of the third sector was identified, which was ratified by the second subsequent day of application of the questionnaire and the interview script. Regarding the inquiries and observations collected in the association's internal environment during face-to-face moments, there was a need to also interview the outsourced accountant who, at first, communicated with the said professional's secretary by telephone and later also by telephone with the accountant, who granted the interview by email.

For a better understanding, Chart 3 – Summary of the Analysis of Results is presented, demonstrating the phases of the research to outline the theme, theory, data found and suggestion.

**Chart 3 - Summary of the Analysis of Results**

Subject	Theory	Data found	Suggestion
Controllersh ip	Nascimento and Reginato (2009) reinforce that controllership has the ability to assess, discern, assertiveness, creativity, pondering and ethical behavior in the decision-making process.	Controllership knowledge is restricted to the external accountant, not shared with associated members.	Dialogue between stakeholders: associates and external accountant. Therefore, qualify one of the internal stakeholders for the attributions of interaction activities between the sectors, in the systemic view of controllership.
Internal control	Catelli (2010) states that the control process comprises corrective actions to the company's strategic performance, with programs in short, medium or long term plans.	For internal control, a type of draft is used for the notes inherent to sales, stocks, customer portfolio, among others. Regarding the financial part, the cash movement book is used.	As simple as it may be, it is necessary to use the management information system. Reinforcing the importance of directing an associate to such a role.
Third Sector	Paes (2013) states that the third sector is endowed with autonomy and self-management in terms of function and main purpose of acting voluntarily for civil society.	It presents a budget with risk of insolvency and a non-computerized environment.	The use of controllership to harmonize the various areas of the company and optimize the capital and social mission of the non-profit entity.
Social Entrepreneurship	Souza and Teixeira (2019) argue that the social entrepreneur acts through social problems, motivated by the reality of social inequalities.	It adds social value in all its conjuncture, demonstrating horizontal hierarchy and welcoming researchers.	Continuing with the essence of the social mission and propagating the good actions that the association produces, whenever possible.
Economic Management	Martinelle and Almeida (2009) describe that the act of negotiating is a process that will bring effective results, however simple it may seem and under any circumstances.	In the negotiation, it makes use of consigned commercialization of 'cocada na quenga'.	The partnership with customers needs to be renegotiated and/or put into practice the UFPB project to increase the shelf life of the 'cocada', from the current 15 days to 90 days of product shelf life.
Financial management	Lemes Junior et al. (2002), point out that financial planning directs and determines how financial objectives tend to be achieved.	Limited and/or non-existent knowledge of the use of controllership tools at the association's headquarters. On the other hand, the accountant's understanding is visible to the controlling mechanism, without sharing it with the associated members.	Improve the communicative process to the internal and external environment. In addition to training and directing an associate with internal and effective practices of work activities.
Asset Management	Olak and Nascimento (2009) describe that the Demonstration of Surplus or Deficit for the Year (DSDE) is the most appropriate terminology for non-profit organizations.	Absence of Social Balance Sheet and Demonstration of Surplus or Deficit for the Year.	Even though it is optional, it is important for transparency purposes and even raising new sources of funds, that all accounting documentation of the association is declared and available for consultation.
Strategic management	Lugoboni et al. (2018) describe that healthy decision-making for strategic planning in the third sector is based on the assumption of professional improvement of the mission for which the entity was established.	The association has active social networks, but it is not based satisfactorily on the propagation of 'cocada' sales and prospecting for new customers.	Direct an associate to make systemic use of social networks, focusing on sharing the typical and regional product 'cocada na quenga' from Lucena in Paraíba.

## 5 CONCLUSION

The importance of the social value of the third sector for the market economy is evident. That said, this research related the themes of controllership from the perspective of the



effectiveness of decision-making, the third sector from the perspective of non-profit entities, and social entrepreneurship from the perspective of common interest in favor of the community. The theoretical framework related to the discussions provided dialogue with the empirical elements evidenced in the management of AMQSA, an entity that produces and sells 'cocada na quenga' in the municipality of Lucena/PB.

The general objective of the research was to diagnose the controllership elements that serve as a source of information for decision making in the third sector. To cover the general objective, data collection was developed in qualitative research, through field study conducted by recording, interview and semi-structured questions, applied in person to associate members at the headquarters of the social enterprise and by email to the external accountant.

The research reached the purpose for which it was willing to investigate, when the answers are signaled in the interview given by the president JE and by the external accountant. It was found that at the headquarters in Lucena/PB, the internal control is informal, that is, in sales a type of draft is used, the stock is lean with purchases of inputs weekly in the capital João Pessoa and the financial sector makes use of cash movement. There was also noise in the communication between the accountant and the associates, concerning the controllership tools.

The results point to situations that tend to put 'cocada na quenga' social entrepreneurship at risk, such as: budget with risk of insolvency, non-computerized environment for routine operations and insufficient shelf life of 15 days for the flow of production to the final consumer. The matrix of the problem is operational management in terms of the 15-day shelf life of the 'cocada na quenga' and the form of consignment marketing, that is, if the customer does not manage to sell within the 15-day period, the expired product is replaced at the customer's establishment, and the loss with returns is the responsibility of AMQSA.

Budget elements and information system components can be solved using controllership to harmonize the different areas of the company and optimize capital. As for the 15-day shelf life element, the problem of exchanging 'cocadas' as an obstacle to increasing productivity is perceived, that is, exchanging expired coconuts for other fresh ones and within expiration date, generates operational commitment of revenues in the association.

Finally, it is worth mentioning that the social entrepreneurship of cocada na quenga is recognized by researchers in academia and by society in Lucena in terms of regional, tourism and income generation. It is concluded that the importance of adopting controllership for the management of social practices in the third sector is visible, aiming at the effectiveness of the benefits that guide and facilitate the continuity of the action plan in decision making, and



consequently, the survival of the entity without to profit. It is pointed out as a limitation of the study that the sample was small with only one association. It is suggested that research be carried out on controllership in other third sector entities in order to demonstrate the scenario of organizations regarding internal controls.

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