



INFORMATION AND CORPORATE PLANNING: DELOITTE CONSULTANT AND ITS TRANSACTIONS IN BRAZILIAN TERRITORY

INFORMAÇÃO E PLANEJAMENTO CORPORATIVO: A CONSULTORA
DELOITTE E SUAS ARTICULAÇÕES NO TERRITÓRIO BRASILEIRO

INFORMATION ET PLANIFICATION COOPERATIVE: DELOITTE
CONSEIL ET SES ARTICULATION SUR LE TERRITOIRE BRÉSILIEN

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Abstract

This article aims to analyze the ascendancy of new corporate agents in Brazilian territorial planning. We have identified, above all, productive restructuring in capitalist system that has led to the emergence of companies that control organizational information linked to the management of large international corporations databases and the territorial infrastructures of socio-spatial formations. In particular, we analyze the role of Deloitte global consultant in the use and production of Brazilian space, as well as its role in planning. In order to that, a detailed analysis of the company will be made, identifying its service typology, its topology in Brazilian socio-spatial formation and the relationship of its offices with the city network.

Keywords: Organizational Information. Corporate Planning. Consultancy Companies. Deloitte. City Network.

Resumo

Este artigo tem como objetivo analisar a ascendência de novos agentes corporativos no planejamento territorial brasileiro. Identificamos, sobretudo, as reestruturações produtivas no sistema capitalista que fizeram emergir empresas que controlam a informação organizacional ligadas à gerência dos bancos de dados das grandes corporações internacionais e das infraestruturas territoriais das formações socioespaciais. Em especial, analisamos o papel da consultora global Deloitte no uso e na produção do espaço brasileiro, assim como a sua atuação no planejamento. Para tanto, será feita uma análise apurada da empresa, identificando sua tipologia de serviços, sua topologia na formação socioespacial brasileira e a relação de seus escritórios com a rede de cidades.

Palavras-chave: Informação Organizacional. Planejamento Corporativo. Empresas de Consultoria. Deloitte. Rede de Cidades.

Résumé

Cet article vise analyser l'ascendant de nouveaux d'entreprise responsable dans la planification territoriale brésilienne. Nous avons identifié des restructurations productives du système capitaliste qui ont fait ressorti les entreprises dont cela controle des informations organisationnelles liées aux bases de données gères par des banques concernat à des grandes entreprises internationales et des infrastructures territoriales de formations socio-spatiales. Nous avons remarqué du rôle et de l'action du consultant mondial Deloitte dans l'utilisation et

la production de l'espace brésilien, ainsi que son intervention qui cela applique à la planification. À cet effet, on fera une analyse détaillée de la entreprise, en train de identifier une typologie de services, sa topologie sur ce qui forme la socio-spatiale brésilienne et le lien commercial de ses bureaux avec le réseau de villes.

Mots- clés: Information sur l'organisation. Planification Cooperative. Cabinets de conseil. Deloitte. Réseau de villes.

Introdução

Information is not only present in the things, or in the technical objects which form the space, as it is necessary for the action performed on these things. Information is the fundamental vector of the social process. In this way, territories are equipped to facilitate their movement. (Santos, 1996, p. 191).

In the last quarter of the twentieth century, the globalization of capital, articulated with the advances in information and production techniques, deepened the territorial division of labor based on productive restructuring and the information revolution (Braverman, 1987; Lojkine, 1995; Antunes, 1999). Both of these changes, which began in the 1970s, enables the accelerated rotation of the capital, while at the same time making the productive process increasingly dependent on the articulations of strategic information. Information and territory have moved to the front line of production control in several national spaces. In this context, the use and articulation of strategic information have become fundamental for the exercise of territory planning.

Our interpretation of this process follows those studies that propose to go beyond what is often understood by the *power of information* as the structurer of space and the productive system.

We speak primarily of the effort to identify information as an increasingly important element for organizing global productive space circuits and their circles of cooperation¹ without thereby falling into an informational fetishism². Thus, we sought to identify the elements that allowed the emergence of new corporate agents in the organization of capitalism. But, identifying, especially, the organizational changes that have made the role of information and management emerge, associated with the databases of consulting companies in territory planning.

Among these agents, we identify those related to the consulting sector. These are global corporations that use organizational information to operate corporate territory planning. In particular, we analyzed the global consulting Deloitte, identifying the typology of its services and the topology of its offices, articulated to the network of Brazilian cities.

Information, productive restructuring and use of the territory

From the point of view of hegemonic action, the use of the territory (Santos, 1996; Santos; Silveira, 2001) is realized through the control that the State and corporations make of the technical objects that operate in a system over territorial materialities. The development of the sciences, techniques and information systems impregnated the object systems, changing the functionalities and giving rise to a new geographical environment that developed through enormous amounts of information operating in global networks (Dias, 2007): a technical-scientific-informational milieu (Santos, 1994) ascends as a fundamental characteristic of the current period.

Thus, as Raffestin (1993) indicates, it is important to question who controls the information, who disseminates it, its uses and its role in the restructuring of the economy and space. According to Dias (2007, p. 138):

In this regard, in the territory organized in networks, some actors act with greater force than others. The actors that produce and control the technical networks do with the objective of making the network an instrument of power in the territory. Thus, actors who have the power to build and control technical networks also have the possibility to control territories.

Working in complex networks of interconnections, takes shape, according to Mattelart (2001), an organization information³, which few and powerful corporations have access. To Santos (1996, p. 147),

Centralized control and hierarchical organization lead to the installation of inegalitarian structures, since the essential information is exclusive and only transits in restricted circuits. About ninety percent of all satellite-delivered data is between large corporations and half of transnational messages fit within multinational corporate networks.

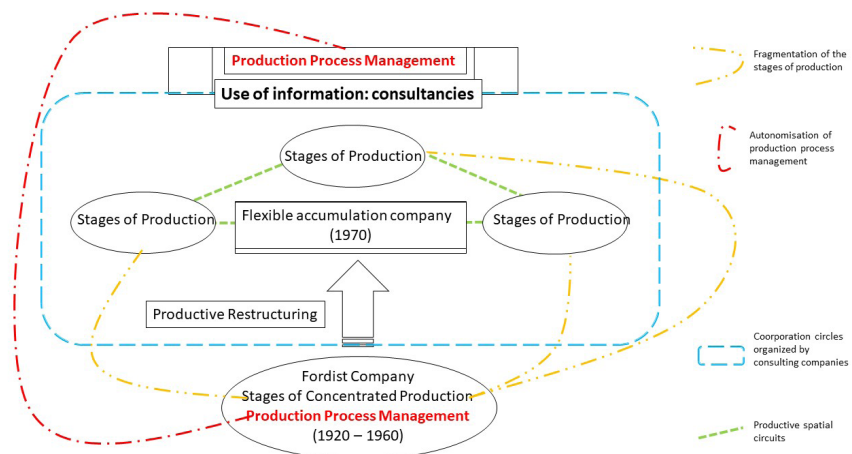
Such information, indeed, is based on scientific practices used to guide situation analysis and create competitive advantages, and are controlled by oligopolies of large global companies. These are activities related to the emergence of the upper circuit of the urban economy⁴ and are inserted in the quaternary sector of production. The quaternary sector, as defined by Tomelin (1988, p. 127),

The quaternary sector is characterized by the action of conceiving, directing, controlling and transmitting through the scientific and technical environment, confers to these acts an economic value; its dominant activity is creation. The linear act of the decision process passes through the conception, that is, it is first necessary to conceive, to deliberate, to decide, to execute and to communicate.

One of the consequences of this interweaving of information with the territory was the emergence of an autonomous sector – of management related to the information – that previously had its actions defined within the factories in the Fordist regime, but that after the productive restructuring are called to diagnose both the economy and regions and territories, in order to articulate the stages of production between the economic spaces of socio-spatial formations.

The *Taylorist/Fordist* plants of the beginning of industrialization are replaced by a production in *flexible accumulation*⁵, which compartmentalizes the manufacturing plants in an organization dispersed throughout the territory, specializing each sector to the places, forming true spatial circuits of production in planetary scale (Figure 1).

Figure 1- Diagram of the organizational changes of production after the productive restructuring and the informational revolution



Source: Teixeira (2018).

Thus, we speak of consulting and auditing companies that assume the management of the production process on a planetary level, which authorizes us to use them as global consultants, responsible for coordinating strategic information for the operation of cooperation circles among the various companies that compose the productive space circuits. These are companies that we investigate on precedent work⁶ and we identify as true information companies, as we prefer to call them, related to the auditing, consulting and database management services⁷.

In this context, stand out the global consulting companies known as the “Big Four” – PwC, KPMG, E&Y, and Deloitte –, which control the majority of the consulting and auditing market in the world in cooperation with specialized companies in *business strategy*⁸. These companies control most of the world market for consulting and auditing services in the last decades and are associated with the managerial changes that capitalism underwent since the 1970s.

We have to retake to the idea of the manager’s growing importance in the process of elaboration, organization, and planning of the productive process. Thus, the power of managers can grow in such a way that they can become autonomous companies, as we have been shown (Figure 1). Analyzing the mutant developmental framework of capitalism, Harvey ([1982] 2013, p. 214) notes that:

There may also be little doubt that the “managerial class” has to some extent taken on a life of its own, becoming relatively autonomous from the owners of capital and thereby becoming a source of permanence, power and continuous growth.

There were two fundamental aspects for the development of the performance of global consultants in the face of transformations in the capitalist mode of production. In the first aspect, the use of consulting companies for the reorganization of the corporations in the direction of the greater fragmentation of the productive stages by the space is outstanding. In this way, the dynamics of the productive restructuring, initially verified in Europe and the US – together with the Japanese managerial changes related to toyotism –, is the main driver of the growth of consultancies.

The second aspect is linked to the participation of global consultants in land planning, especially in underdeveloped countries – where there is a market that has been expanding since the early 1990s. This is because in

these countries, as in the case of Brazil, neoliberal policies have enabled these firms to enter privatization processes in which they have played a fundamental role in organizing the process of spoliation of public infrastructures (Harvey, 2004) in favor of private corporations, thus, as Vainer (2007) points out, territorial planning is part of corporate strategies.

We see therefore the articulations of objects and actions that conform the new geographical environment. On the one hand, changes in the set of production techniques anchored in organizational information; on the other, and in an overlapping way, the actions of these consulting companies, synthesized in ideologies, discourses and norms. This is also the “face” of globalization with its new content. The experiences of acting in several countries accredited these companies to be diffusion of the globalizing ideologies and technologies.

The consulting company Deloitte and its articulations in the Brazilian territory

Among the consulting companies in the world, Deloitte stands out for its long-standing operations in Brazil. This is what Medeiros (2005, p.15) attests,

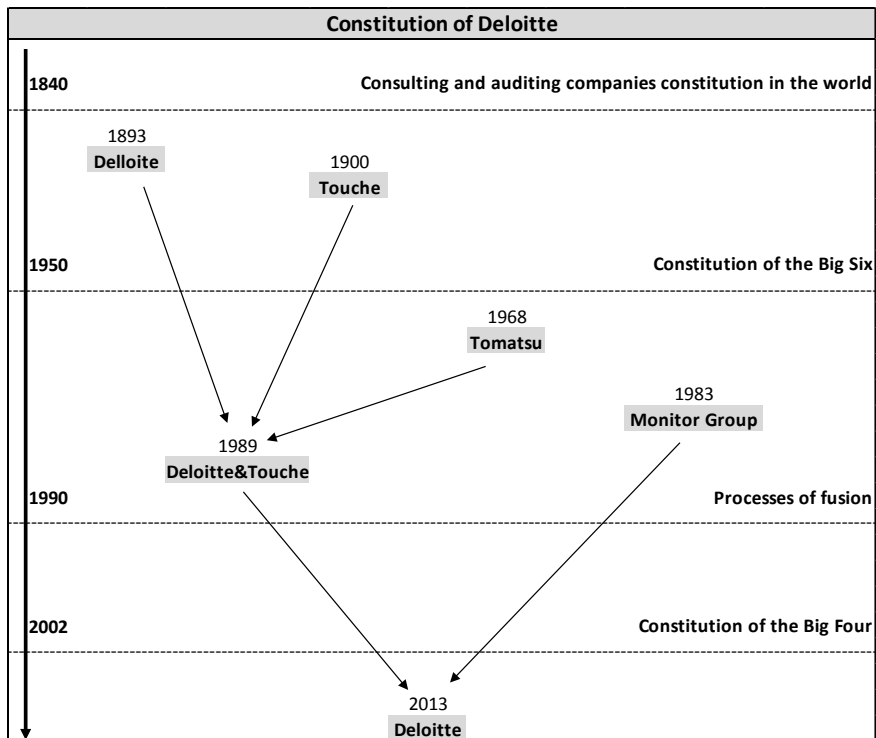
Auditing companies from countries where the bases of capitalism were already settled (United States of America and England) opened branches in Brazil as early as the first decades of the twentieth century. Thus, the predecessor firm of the current multinational Deloitte Touche Tohmatsu opened its first office on Brazilian soil in 1911, in the city of Rio de Janeiro (RJ), and a second in the city of Recife (PE) in 1917.

The corporate relations of this company are diverse and powerful and, therefore, they are able to operationalize the technical systems and the norms to articulate actions. To help understand the relationship between consultants and companies, it is necessary to focus the functions of consultancies.

Firstly, as a starting point, it is important to note that Deloitte has undergone intense merger and acquisition processes in its structures, which has led to changes in its functions, now operating in three categories: i. arbitration of internal and external disputes to companies; ii. production and diffusion of concepts about the business world and iii. implementation of organizational changes in corporations.

We add that these changes operate spatial changes in corporate structures. Following this rearrangement, the company Deloitte underwent successive reorganizations and incorporations that made it possible to increase the gains and articulations in global scales, as can be seen in Figure 2

Figure 2 - Historical Constitution of Deloitte



Source: Data worked by Teixeira (2018) with information from Donadone (2001); Deloitte Global Report (2012-2015); and the website <http://www2.deloitte.com.br>. Accessed on: 18 Dec. 2018.

Added to this is the huge diversity of sectors served by the services of this consultancy, which authorizes us to say that no sector of the economy operates today without consulting these large information companies. As an example, Table 1 below shows the structure of operation and organization of the Deloitte consulting firm.

Table 1 - Deloitte Consulting Topology – 2018

Foundation	Offices in Brazil	Countries	Employees in the world	Consulting activities
1911	12	155	225.000	Auditing, Business Risk Management Consulting, Human Capital Management, Business Consulting, Tax Consulting, Corporate Finance, Financial Services, Technology, Media & Telecommunications, Tourism, Hospitality & Entertainment, Retail & Consumer Goods

Source: Data worked by the authors with information from <<https://www2.deloitte.com/br/pt.html>>. Accessed on: 10 Oct. 2018.

Analyzing Table 1, it is confirmed that several authors (Donadone, 2003; Farias, 2008; Manzoni Neto; Silva, 2007; Manzoni Neto, 2007; Silva, 2001; Silva, 2009; among others) have highlighted: the importance of consulting companies as fundamental to the modus operandi of the current capitalist market.

We have previously mentioned that the operation of consulting companies in Brazil is not recent. However, only in the last decades have they gained weight in the articulations of the national-international market since this process also accompanied and subsidized the processes of privatization. When analyzing the billing of the “big four” in the world, we can confirm this hypothesis, given the revenue gains from the 1990s (Table 2).

Table 2 - Comparison of Revenues of the Four Main Consultants of the World in 1996, 2009, and 2015

Consultancies in 1996			Consultancies in 2009			Consultancies in 2015		
Companies	Revenues (\$\$ Billions)	Employees	Companies	Revenues (\$\$ Billions)	Employees	Companies	Revenues (\$\$ Billions)	Employees
Andersen Consulting	5,3	45.000	PrwC	26,2	163.000	PwC	35,4	208.000
Ernst & Young	3,5	11.200	Delloitte	26	169.000	Delloitte	35,2	225.000
Coopers & Lybrand	2,9	9.000	Ernst & Young	21,4	144.441	E&Y	28,4	212.000
Mckinsey& Co	2,9	3.900	KPMG	22,7	135.000	KPMG	24,4	173.000
Total	14,6	69.100	Total	96,3	611.441	Total	123,4	818.000

Source: Data elaborated by Silva (2017) with information from Donadone (2001); KPMG International Annual Review (2010-2015); Delloitte Global Report (2012-2015); PwC Global Annual Review (2010-2015), and E&Y Global Review (2010-2015).

Between the years of 1996 and 2009, the consulting companies had a vertiginous growth. The revenues of the four major consultants in 1996 accounted for approximately US \$ 14 billion; already in 2009, the first four operate with revenues of over US \$ 96 billion. It should be noted that important changes occur in the sector if the companies that pass-through processes of mergers and acquisitions assume the highest levels to leverage in the market.

The hypothesis of leveraging their incomes in order to be associated with entry into underdeveloped countries is confirmed by Table 2. The leading companies of the “big four” operate this growth and do so from the domain on geographical situations of underdeveloped countries, financed by large companies. In the case of Brazil state banks, especially the National Bank for Economic and Social Development (BNDES)⁹.

In 2015, the income of these companies totaled \$ 123 billion. The number of employees is also, to a large extent, defining the actions of these companies. The total number of employees increased from 69,100 in 1996 to 818,000 in 2015. The number is relevant because its employees are of the highest corporate levels, trained in large international universities and with strong power to diffuse the dominant ideology on various types of corporate planning¹⁰.

Called to manage privatizations and replace part of the state’s actions in territorial planning, these companies manage sectors and segments at billion-dollar costs. Notice below, in Table 3, the survey made in our surveys of companies that were Deloitte clients in Brazil in the year 2017 and their respective revenues.

Table 3 - Business Assets Clients of Deloitte in Brazil by Sector (Total Assets - R \$ - thousand)

Transport	
Ferrovias Transnordestina Logística S.A. (FTL), CCR S.A., Investimentos e Participações em Infraestrutura S.A. (Invepar), Gol Linhas Aéreas Inteligentes S.A., Ecorodovias Infraestrutura e Logística S.A., Ecorodovias Concessões e Serviços S.A., Transnordestina Logística S.A. (TLSA), Concessionária do Sistema Anhanguera-Bandeirantes S.A. (AutoBan), Hidrovias do Brasil S.A., Ferrovias Norte-Sul S.A. (FNS), Concessionária Auto Raposo Tavares S.A. (CART), Rodovia das Colinas S.A., Autopista Fluminense S.A., Autopista Fernão Dias S.A., Concessionária Rodovias do Tietê S.A., Autopista Planalto Sul S.A., Triângulo do Sol Auto-Estradas S.A., WLM Indústria e Comércio S.A., Salus Infraestrutura Portuária S.A., Centrovias – Sistemas Rodoviários S.A., Vivax S.A.	646.330.221,00

Financial Services	
Cielo S.A., Gaia Agro Securitizadora S.A., Porto Seguro S.A., Sul América S.A., Tarpon Investimentos S.A., Safra Leasing S.A. Arrendamento Mercantil, Sonae Sierra Brasil S.A., Sonae Sierra Brasil S.A., São Carlos Empreendimentos e Participações S.A., Valid Soluções e Serviços de Segurança em Meios de Pagamento e Identificação S.A., Tarpon Investimentos S.A., Nova Ação Participações S.A., Gaia Securitizadora S.A., Gaia Agro Securitizadora S.A.	171.244.227,00
Energy and Mining	
Cia Energética de Minas Gerais (Cemig), Companhia Paranaense de Energia (Copel), Engie Brasil Energia S.A., Cemig Distribuição S.A., Cemig Geração e Transmissão S.A., Light Serviços de Eletricidade S.A., Centrais Elétricas de Santa Catarina S.A. (Celesc), Renova Eólica Participações S.A., Energisa Mato Grosso do Sul – Distribuidora de Energia S.A., Cia de Ferro Ligas da Bahia (Ferbasa), Priner Serviços Industriais S.A.	157.512.513,00
Consumption and Retail	
Localiza Rent A Car S.A., Biosev S.A., Springs Global Participações S.A., Tecnisa S.A., Terra Santa Agro S.A., Smartfit Escola de Ginástica e Dança S.A., International Meal Company Alimentação S.A. (IMC), Cia Tecidos Santanense, Sauipe S.A., Taipe Trancoso Empreendimentos S.A.	30.877.037,00
Machinery, Equipment, Paper and Pulp	
Weg S.A., Duratex S.A., Celulose Irani S.A., Metafrio Solutions S.A., Kepler Weber S.A.	27.051.390,00
Construction and Merger	
Arteris S.A., EZTEC Empreendimentos e Participações S.A., Construtora Adolpho Lindenberg S.A. (Grupo LDI), Eternit S.A.	16.533.521,00
Technology, Media and Telecommunications	
Abril S.A., Positivo Informática S.A., Cemig Telecomunicações S.A.	5.730.961,00
Farmacêutico, Hospitalar e Químico	
Unipar Carbocloro S.A., Instituto Hermes Pardini S.A.	4.699.281,00
Agribusiness	
Companhia Mineira de Açúcar e Álcool Participações S.A. (CMAA)	1.053.300,00
Total	1.061.032.451,00

Source: Data elaborated by Teixeira (2018) with information from Bovespa, website Econoinfo, and Comissão de Valores Mobiliários (CVM) to 2017.

Among the company's clients are the largest corporations operating in Brazil, especially Cielo, Companhia Siderúrgica Nacional, CEMIG and CPFL. All with assets over 40 billion reais. Together, the equity values of Deloitte's client companies in Brazil exceed the mark of 1 trillion reais.

We can thus safely infer three main reasons that make consulting companies fundamental in Brazilian corporate planning. First, they hold databases on the use and production of the territory. Second, they participate in decision-making on the territorial infrastructures that have

operated the territorial planning during decades of developmentalism and, therefore, are the owners of immense territorial articulations. Third, they operate and organize the accounts of giant global corporations accounting for huge sums of equity. We will now make a brief analysis of the topology of the offices of the global consultancy Deloitte, observing its articulations with the urban network.

Urban network and consulting companies

The management function attributed to the role of organizational information allowed, as Lencioni (2008) pointed out, the deconcentration of industries in the Brazilian territory and the centralization of the command of production in the polarized spaces of the network of cities. Autonomy and interdependence, dispersion and concentration are processes that have deepened and changed the relationship form of state and corporate planning. The latter entered the underdeveloped countries, installing their offices in the main centers of territory management (Corrêa, 2006).

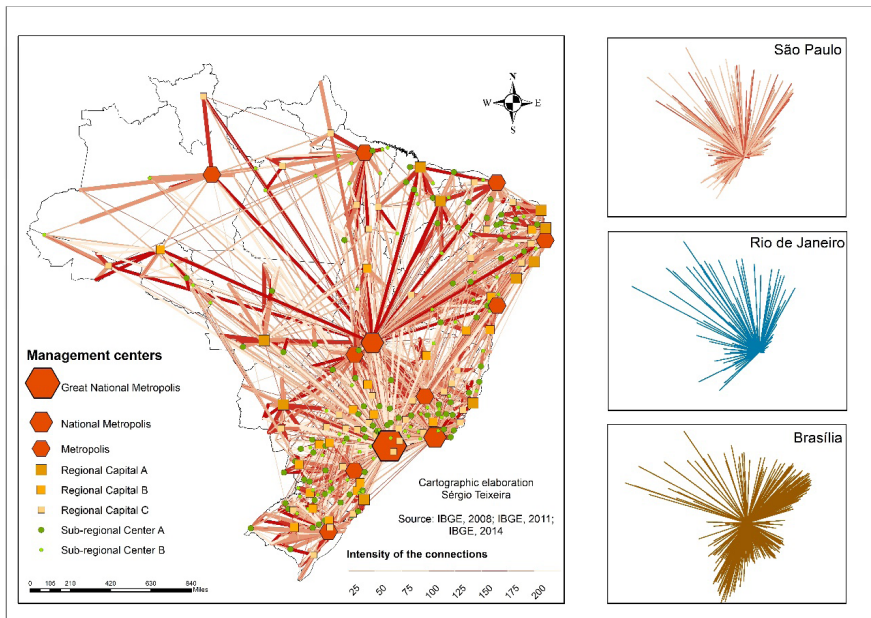
In order to demonstrate how the consulting companies selectively choose the places where they are installed, we base the classification of the network of cities by regions of influence (IBGE, 2008). Therefore, the key variables chosen by the consulting companies when setting up their offices take into account the *density, topology and hierarchical configuration of the network of cities*. In this way, consultant's office networks use the relationships that are defined between the urban centers, the territory and the urban-regional system (Egler, 2002). By using densities (whether technical or informational), corporations organize their own offices according to the logic of the urban network (Santos, 1996; Santos; Silveira, 2001).

Analyzing the maps of management flows in the territory (Map 1) and topology of the offices of the consulting firm Deloitte in Brazil ¹¹ (Map 2), we clearly show the relationship between fixed (offices) and information flows (management commands). The offices are distributed in the main cities of the country, nine of them in the Concentrated Region of the territory ¹² (four in the state of São Paulo, two offices in the city of São Paulo). In São Paulo, the company's offices are located in dynamic nodes of São Paulo's urban network, with the highest hierarchy of command: São Paulo (Great Nacional Metropolis), Campinas (Regional Capital A) and Ribeirão Preto (Regional Capital A)¹³.

All these cities are prepared to receive the informational input of the company, which is installed according to the informational attributes present in the object families of these localities, such as leading universities, diversified and modernized services sector and high technology productive sector. We hypothesize a close and non-random relationship between the location of the company's offices and the most dynamic (and articulating) nodes of the urban network. This is because these places would be configured as privileged spaces for conformation and command of the circles of cooperation in the territory: *a space of regulatory flows*.

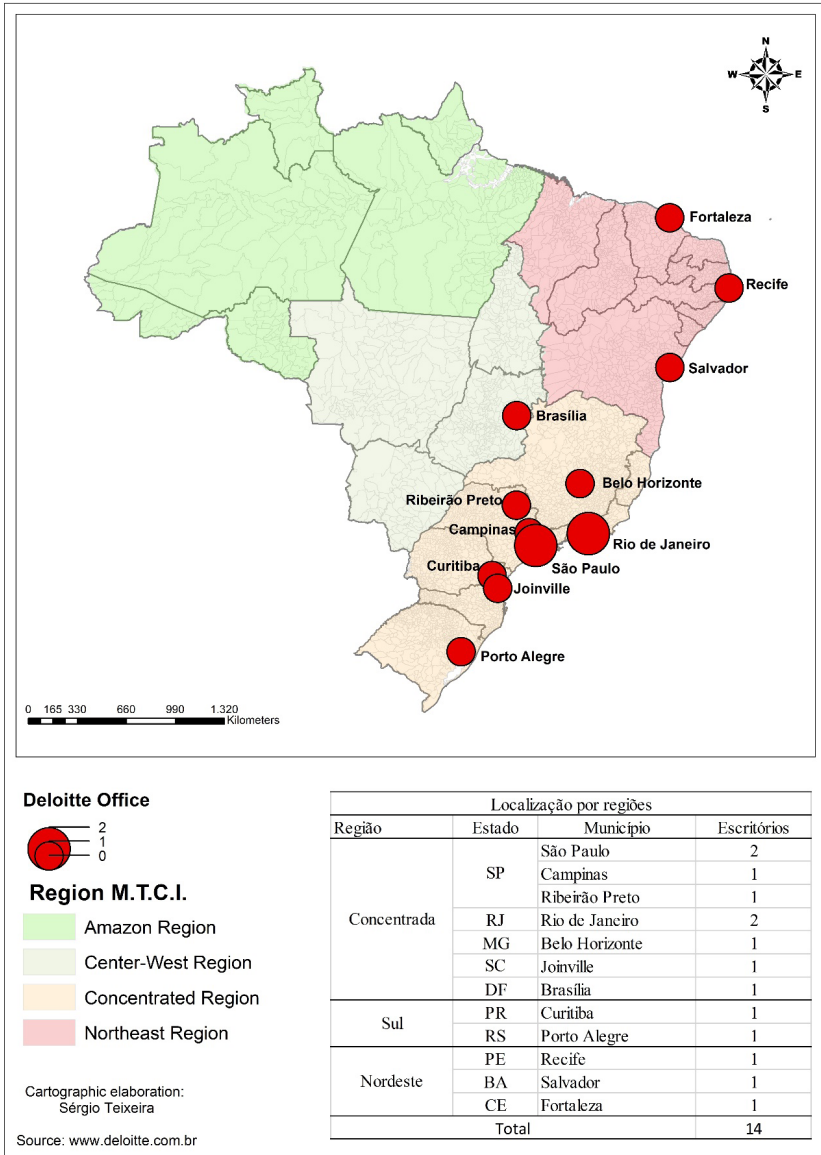
In this true urban-informational architecture, the focus of the concentrated region encompasses eight offices of the consultant, highlighting the heterogeneity of command and technical density between the Brazilian regions and the command function of the concentrated region, leveraged by the deconcentration process of São Paulo industry and centralization of command in the São Paulo capital.

Map 1 - Brazil: Command and management flows in the territory



Source: Data elaborated by Teixeira (2018) with information from IBGE (2008, 2011; 2014)

Map 2 - Brazil: Topology of the offices of the Deloitte consulting company in 2018



Source: Data collected by Teixeira (2018) with information from the website <www.deloitte.com.br>. Accessed on: 10 Dec. 2018.

The Metropolitan Region of São Paulo went through a process of expansion of the industry and, later, in a more recent period, to an industrial deconcentration, in the sense of an expansion of the dynamism of the city of São Paulo to other cities of the metropolitan region. At the same time, what is happening is a concentration of the advanced services related to the quaternary sector in the capital of São Paulo.

For Lencioni (2004, p. 70),

It is a process of concentration expansion, a process of territorial deconcentration of the industry of the metropolitan region, in which the city of São Paulo affirms and develops its centrality, becoming part of the global network of global cities. So much so that specialized services in finance, advertising, marketing, planning and consulting tend to focus on the capital.

Housing the most advanced services of the urban economy (SANTOS, [1979] 2007; SILVA, 2002) linked to information, the city of São Paulo will develop its centrality¹⁴, becoming the main management center of the territory, together with Rio de Janeiro (RJ) and Brasília (DF), will become an important node of the global network of cities.

The large consulting companies, configured within these information circuits, have in São Paulo a shelter to develop. As we have already pointed out, the quaternary sector of the economy is spatialized in places where the roughness, materialized in a technical base (a technosphere), present greater development.

The breakup of multiple local orders with the globalization of capitalism has forged a planet in permanent reconstruction. Plastic, global networks follow their plot for profit and at the expense of an infinite amount of information. The territories where they are installed are objects of excellent evaluation and then invited to a computerization in the form of new objects and new actions (Teixeira; Silva, 2011).

It is frightened that this process occurs vertically, it is hierarchical. Therefore, the concentration of the superior services of the urban economy of the large consulting companies in the city of São Paulo is the result of the city's role of command in the network of Brazilian cities. It is through the technical concentration, located in the city of São Paulo, that the orders are given to the rest of the territory. This is because the technical-scientific-informational environment is not installed everywhere, even

though it commands the whole territory. The information flows, with their articulating power, eventually shape the areas of influence of cities.

Information and consulting companies drive substantial changes in the technical, social and territorial division of contemporary work, helping to transform the regions in which they operate in bright spots of globalized corporate networks.

Final considerations

We argue that consulting companies are today the holders of strategic information that gives them power and territorial articulation, enabling them to impose the rationalities of globalization on the territory in a vertical and hierarchical way.

Two fundamental axes were structuring in the process of forming the market of consulting companies. A first axis has been related to the organizational changes that have been endogenous to capitalism since its inception and trigger successive reorganization processes, above all, but not only, in times of crisis. The consulting companies were born out of this process as externalities to banking activities and, through new regulations related to the standards that operationalized the organizational structure of the banks, to integrate the scope of financial activities related to performance analysis, verification of accounts and corporate restructuring.

The second axis of development of the consulting companies was their entry into the underdeveloped countries, through which Santos ([1979] 2007) identified as a planning of poverty and inequality.

Without planning it would have been impossible to achieve such a brutal and rapid invasion of great capital in these nations. We do not think it is an exaggeration to say that planning has been an indispensable tool for maintaining and worsening the backwardness of poor countries, as well as aggravating or exacerbating social disparities (SANTOS, [1979] 2007 p. 13).

It was through the intensification of the neoliberalization and privatization processes that, from the 1990s, the consultants deepened their activities in the national territory through the planning of the territorial infrastructures that were plundered. According to Vainer (2007, p. 5), this process was fundamental to decree the end of State planning,

since “privatization of the sectors responsible for infrastructure ended up having as a corollary the privatization of the processes of planning and territorial control that are intrinsic to large projects”.

We tried to demonstrate, through the analysis of Deloitte’s global consulting activity in Brazil, that the process resulted in a deepening of territorial planning control by consulting companies that became giant corporations responsible for organizing the accounts of the largest corporations in Brazil and used of the fragmentation of the urban network to gain scale of its actions in the territory.

In Brazil, these large companies are gaining more and more from the process of spoliation of the territorial infrastructures and have been able to leverage power over the territory from a corporate use of the city network, which has allowed gains in scale and know-how needed to act in the reorganization of companies.

By articulating consulting and auditing services with the territory and holding information on large engineering systems, they are now part of what we advocate as a new large-scale ascendancy planning that we identify as a corporate planning of the territory.

Notes

1 Space production circuits “are defined by the circulation of goods and products and, therefore, offer a dynamic vision, pointing out the way flows move through the territory” (Santos; Silveira, 2001, p. 143). The cooperation circles deal with the communication of orders and information (immaterial flows) necessary to productive space circuits, ensuring the organization of geographically dispersed agents. Thus, we agree with Santos (1988, p. 50) when he states that the analysis of space production circuits “together with that of cooperation circles gives us local organization and its position in the hierarchy of world power. To discuss the spatial circuits of production - distribution-exchange-consumption as a constant circular motion. To capture its determinant elements is to give account of the essence of its movement”.

2 In order to identify the new articulations of information in the post-productive restructuring period, several theses appeared that sought to defend the ascendancy of information as the motor of the development of capitalism in a supposed post-industrial society based on the supremacy of communication and information. These included the theses of the post-industrial society (Bell, 1978), the information society (Lyotard, 1986), the information society (Castells, 1999) and the hegemony of the communicational sphere (Habermas, 1982). We agree with the criticism raised by Lojkin (1995), Antunes (1999) and Mattelart (2001), for whom those authors forget to analyze that information, although relevant in the articulation of production, has the role of articulating the organization of material production, which is based on production and territory, not acting autonomously.

³ According to Mattelart (2001), for the articulation of production, the companies do not make use of a banal information, the one to which all have, potentially, unlimited access. We agree with the author, *organizational information*, which few companies and few States access, precisely because they are strategic to the accumulation, power, and control of land use. For Silva (2002), this is productive information.

4 According to Santos ([1979] 2004), there are two subsystems in the organization of the space of underdeveloped countries, both arising from technological modernizations: "The upper circuit is a direct result of technological modernization and its most representative elements are monopolies. Most of their relations occur outside the city and the surrounding area because this circuit has a national or international reference frame. The lower loop consists of small-scale activities and concerns the poor" (Santos, [1979] 2004, p. 126).

5 "Trying to retain its more general constitutive traits, it is possible to say that the pattern of flexible accumulation articulates a set of elements of continuity and discontinuity that end up conforming something relatively distinct from the Taylorist / Fordist pattern of accumulation. It is based on an organizational and technologically advanced productive pattern resulting from the introduction of workforce management techniques of the informational phase, as well as from the expanded introduction of computers into the production and service process" (Antunes, 1999, p. 52).

6 For a consultation to these works in which we identify and refine the relationship between consulting companies and the use of the territory see Silva (2009; 2012), Silva and Farias (2008), Manzoni Neto (2008), and Teixeira and Silva (2011).

7 "Information banks are mainly a constituent part of the time since their use allows a new acceleration. Aimed at continuous updating, they are organized by information companies, such as publishers of trade magazines, private research institutes, consulting companies, and national and global information companies. In the form of social organization, these companies are what P. Claval (1993, p.160) calls the communication system, whose function is to collect, store and elaborate the information to be used at the moment of decision" (Silveira, 1999, p. 208).

8 In this article, we emphasize companies that control the consulting and auditing market. These companies are known as accounting companies and are responsible for organizing to audit the most important companies in global cooperation circles. However, we should point out that in recent years, according to Donadone (2001), Silva (2001), Manzoni Neto (2007), and Teixeira and Silva (2011), strategic consulting companies emerged as they devised strategies for new forms of organizational structure, financial performance, and standards for large corporations and the state.

9 An analysis of the relationship of the consulting companies with the BNDES was made in Farias (2008) and Silva e Farias (2008).

10 Vainer (2007) highlights the role of consultant schools in planning strategies by highlighting the diffusion of strategic planning. "Castells's membership only illustrates an intellectual movement that, over the course of the 1990s, would confer on the word strategy and the expression strategic planning place of honor in the jargon of planners. At first, Sun Tzu, Clausewitz, and others less voted were imported from military schools to business schools, primarily the school-leading - the Harvard Business School. Then, with due care and adaptations, they were led to the schools and practices of regional and urban planning" (Vainer, 2007, p. 18).

11 In Brazil, the consultant has about 5,500 employees who work in various services (auditing, consulting, accounting, mergers, acquisitions, tax consulting, and business education), numerous corporate areas (consumer goods and industrial products, energy [gas and mining], financial services, insurance, technology, media, telecommunications, and the public sector).

12 For Santos (1994), the concentrated region coincides with the continuous area of manifestation of the technical-scientific-informational medium, whereas in the other regions of the country such manifestation occurs selectively and punctually.

13 Classification according to the Region of Influence of Cities (IBGE, 2008).

14 "The main contribution of the concept of centralization to the interpretation of the urban is that business management of economic groups and large network companies prioritize the metropolis and, in the case of Brazil, prioritizes the metropolis of São Paulo. It is in the exercise of the central function of the metropolis, which is the control of capital, that the productive services are consolidated, business-oriented services, often referred to as advanced services" (Lencioni, 2008, p. 14).

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Contribution of the authors

The authors offered substantial scientific and intellectual contributions to the study. The tasks of preparation and writing of the manuscript, as well as critical review, were performed by both of them. The author Sérgio Henrique de Oliveira Teixeira was responsible for the initial theoretical-conceptual development; for her part, the author Adriana Maria Bernardes da Silva made fundamental additions and corrections from her research experience. The final text expresses a collective work, especially as a result of the Ph.D. Thesis of the author Sérgio Henrique de Oliveira Teixeira, under the guidance of the teacher and author Adriana Maria Bernardes da Silva. The final text also expresses some results of the research project “Production and circulation of information and uses of the Brazilian territory in the current period” (research assistance - Edital Universal-2014-CNPq), coordinated by Adriana Maria Bernardes da Silva.

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