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## **Adoption of Management Accounting Tools and their Reflections in the Management of a Multiprofessional Clinic**

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## Adoção de Ferramentas Contábeis Gerenciais e seus Reflexos na Gestão de uma Clínica Multiprofissional

### Resumo

**Objetivo:** Investigar de que forma a utilização das ferramentas contábeis gerenciais refletem na gestão de uma clínica multiprofissional na cidade de Guarapuava (PR). **Método:** Foi aplicado um questionário estruturado em três blocos aos colaboradores dos setores administrativo, financeiro e contábil. O bloco 1 versava sobre as ferramentas contábeis gerenciais, o bloco 2 sobre a importância atribuída a essas ferramentas, neste bloco, as ferramentas foram segregadas em controles operacionais, demonstrações contábeis, métodos de custeio e outros artefatos gerenciais. No bloco 3 foi realizada uma entrevista semiestruturada, em que cada colaborador comentou sobre sete proposições relacionadas a sua percepção acerca das ferramentas e dos reflexos delas na gestão e tomada de decisão. **Resultados:** Os resultados indicam que a Contadora e a *Controller* desempenham um papel importante na tomada de decisão dentro da clínica multiprofissional. De modo geral, as ferramentas contábeis gerenciais são utilizadas para visualizar o andamento do negócio e, em contrapartida, contribuem para a tomada de decisão e gestão empresarial. Observou-se que os controles operacionais são os mais utilizados e que nem todos os colaboradores entendem as informações contidas nos relatórios contábeis, tendo em vista que atuam no segmento administrativo/contábil, porém apresentam formação acadêmica em outra área. **Contribuições:** De forma prática, este artigo busca evidenciar que as ferramentas contábeis gerais são importantes na gestão das organizações, embora nesta pesquisa sua utilização não seja integral pelos colaboradores. Além disso, ressalta-se a importância de tais ferramentas à medida que os processos são detalhados e compreendidos de forma analítica. Ainda, dada a relevância dessas ferramentas, pretende-se com esta pesquisa contribuir para a literatura conforme novas pesquisas são desenvolvidas, ressaltando e aprofundando essa área de estudo.

**Palavras-chave:** Contabilidade gerencial. Ferramentas contábeis. Gestão.

## Adoption of Management Accounting Tools and their Reflections in the Management of a Multiprofessional Clinic

### Abstract

**Objective:** Investigate how the use of management accounting tools reflects in the management of a Multiprofessional Clinic in the city of Guarapuava, PR, Brazil. **Method:** A questionnaire structured in 3 blocks was applied to employees in the Administrative, Financial and Accounting sectors. Block 1 addressed management accounting tools. Block 2 addressed the importance given to these management accounting tools; in this block, the tools were divided into operational controls, financial statements, costing methods, and other management artifacts. In Block 3, a semi-structured interview was conducted, in which each employee commented on seven statements related to their perception on management accounting tools and their impact on management and decision-making. **Results:** The findings indicate that the Accountant and the Controller play important roles in decision-making within the Multiprofessional Clinic. Generally, management accounting tools are used to visualize the progress of the business while contributing to decision-making and business management. It was observed that operational controls are the most used and that

not all employees understand the information contained in accounting reports, considering that they work in the administrative/accounting sector, but have academic degrees in other areas. **Contributions:** In a practical way, the article seeks to show that general accounting tools are important in the management of organizations; although in this study they are not fully used by the employees, the importance of such tools is emphasized as the processes are detailed and understood analytically. Still, given the relevance of management accounting tools, this research seeks to contribute to the literature as new research on this topic is developed, emphasizing and deepening this area of study.

**Keywords:** Management accounting. Accounting tools. Management.

## **Adopción de Herramientas de Contabilidad Gerencial y sus Reflejos en la Gestión de una Clínica Multiprofesional**

### **Resumen**

**Objetivo:** Investigar cómo se refleja el uso de herramientas de contabilidad gerencial en la gestión de una Clínica Multiprofesional en la ciudad de Guarapuava – PR. **Método:** Se aplicó un cuestionario estructurado en 3 bloques a empleados de los sectores Administrativo, Financiero y Contable. El bloque 1 trató sobre las herramientas de contabilidad gerencial, el bloque 2 sobre la importancia atribuida a las herramientas de contabilidad gerencial, en este bloque las herramientas fueron segregadas en controles operativos, Estados Financieros, métodos de costeo y otros artefactos gerenciales. En el bloque 3 se realizó una entrevista semiestructurada, en la que cada colaborador comentó 7 proposiciones relacionadas con su percepción de las herramientas de contabilidad gerencial y su impacto en la gestión y toma de decisiones. **Resultados:** Los hallazgos indican que el Contador y el Contralor juegan un papel importante en la toma de decisiones dentro de la Clínica Multiprofesional. Por lo general, las herramientas de contabilidad de gestión se utilizan para visualizar la marcha del negocio y, por otro lado, contribuir a la toma de decisiones y la gestión empresarial. Se observó que los controles operativos son los más utilizados en la Clínica y que no todos los empleados comprenden todas las informaciones contenidas en los informes contables, considerando que actúan en el segmento administrativo/contable, pero su formación académica está en otra área. **Aportes:** De manera práctica el artículo busca mostrar que las herramientas de contabilidad general son importantes en la gestión de las organizaciones, aunque en la presente investigación su uso no es integral por parte de los colaboradores, se enfatiza la importancia de dichas herramientas a medida que se detallan y comprenden los procesos. analíticamente. Aún así, dada la relevancia de las herramientas de contabilidad de gestión, esta investigación busca contribuir a la literatura a medida que se desarrollen nuevas investigaciones sobre este tema, enfatizando y profundizando esta área de estudio.

**Palabra clave:** Contabilidad de gestión. Herramientas de contabilidad. Gestión.

### **Introduction**

The financial management of companies — whether small, medium-sized or large enterprises — requires permanent monitoring of input and output operations, control of assets, and management of activities (Fernandes & Galvão, 2016). Thus, management accounting is an important component that provides information to managers, that is, those who are within the company and are responsible for controlling organizational operations for

decision-making (Frezatti et al., 2007). Based on this assumption, it is understood that management accounting provides managers with data, information and knowledge in decision-making processes, enabling them to develop plans and define goals more efficiently for the planning and progress of the organization (Padoveze, 2010).

Soutes (2006) notes that the evolution of management accounting led to the development of managerial tools that help management accounting professionals to perform their duties in some processes such as the identification, analysis and interpretation of data, thereby transforming such data into useful information to be used in decision-making processes. These tools, according to Marion and Ribeiro (2011), help agents, especially managers, to measure the costs of products and services and make decisions to reduce them, improve operational efficiency, increase the productivity and production of goods and services, thus fostering new projects.

It is important to emphasize that the usefulness of management accounting tools in the decision-making process leads to streamlined organizational processes and development, systematizing the daily routine of companies (Beuren et al., 2013). Sobrinho Neto et al. (2022) analyzed the perception of micro and small entrepreneurs of the state of Rio Grande do Norte regarding the purpose of these instruments. Cost/volume/profit and break-even point analyses are the management accounting tools used by most researched companies. Hamermüller et al. (2020) studied the management accounting artifacts used by restaurant managers of Fernando de Noronha for decision making, based on the International Management Accounting Practices 1. The findings suggest that absorption costing and budget planning were the predominant traditional tools, while benchmarking, Kaizen, theory of restrictions, and strategic planning were the modern tools adopted.

Thus, it is observed that management accounting enables optimizing the performance of organizations, including small companies, favoring the implementation of planned actions and the effectiveness of decisions (Marcelino et al., 2021). Accordingly, management accounting, through its tools, contributes to the adjustment of strategic processes and organizational adaptation to the requirements imposed by the market (Pessoa et al., 2022).

Given the finding that management accounting tools are present in the routines of organizations, the question of this research is: how does the use of management accounting tools reflect in the management of a multiprofessional clinic? As a general objective, this study aims to investigate how the tools are used and how their use reflect in the management of a multiprofessional clinic in the city of Guarapuava, PR, Brazil.

Companies, in the setting where they are situated, grow and develop, and it is necessary to improve their processes and, consequently, their controls in the pursuit of enhanced competitiveness, competition and, consequently, satisfaction of their internal and external customers, with the provision of a higher quality service (Passos, 2010). Thus, the Management Information System (MIS), according to Mishima et al. (1996), constitutes an instrument that contributes to decision-making, with the use of information to plan and assess activities, in a flexible and dynamic manner, supporting and strengthening the management process.

This study is justified by the researcher's work in the researched organization and perception of the employees' difficulty as to understanding the technical terminology of accounting, in addition to the opportunity to study a multiprofessional clinic. Accordingly, it is observed that management accounting tools are part of the organizational routine of companies, but such tools are used in an intuitive or limited way (Hamermüller et al., 2020). It is expected that this study can be a practical contribution to enable managers of the multidisciplinary clinic to find a way to use management tools, so they effectively contribute to the organizational management, in order to optimize the system, prevent errors, and automate processes.

## **Theoretical framework**

### **Business management**

Business management can be characterized as the combined activities conducted by those in charge and by the coordination of the company, with the objective of fulfilling the defined mission and goals, in addition to contributing to the management of the organization's activities or businesses, incorporating processes for planning, execution and control of the work carried out by the company (Padoveze & Bertolucci, 2013).

Planning, execution and control are the phases responsible for managing business processes within the sectors of an organization. Internal control should be seen as an integral part of the management process, ensuring that, through continuous monitoring, there is greater security in the company's activities (Floriano & Lozeckyi, 2008). Taylor (1995) points out that it is necessary to have a control system that enables immediate identification of internal and external factors that may interfere with the company's activities so as to check and assess the impacts on operations.

Business management is divided into three aspects: operational, economic and financial (Padoveze, 2012). Operational comprises quality, quantity and compliance with the deadlines for the use of consumed resources and goods and services produced. The economic aspect, on the other hand, shows costs and inventories, revenues, operating results, financial results, and final results. The financial aspect is related to disbursements, receipts and cash flows. These aspects compose the operational flow, that is, control of inventories, accounts payable, accounts receivable, cash, final shareholders' equity, and fixed assets (Padoveze, 2012).

The method of managing a company, with the objective of achieving a significant result in face of an increasing market competitiveness, the need for business strategies and structures, the growth of the media that propagate information quickly and objectively, making the market fiercer and more competitive, can jeopardize the development of the company (Bulgacov, 1999). As a result, management accounting has increasingly gained important space within organizations due to increased competition and decreased available resources, as it contributes to changes in business management. In advance, it is noteworthy that information is essential to directors, as it makes it possible to identify both the conveniences and the threats that the economic and financial setting presents to companies (Portella & Treter, 2011).

### **Management accounting**

Pazetto et al. (2019, p. 47, free translation) interpret that management accounting "... is understood by the plurality of concepts and encompasses different theoretical, epistemological and methodological perspectives in the investigation of its phenomena." Management accounting is based on the translation and interpretation of data in accounting reports, facilitating the understanding of information and making it useful to the administrator, in the decision-making process, through the use of management tools, which are also called artifacts (Santos et al., 2009). The term artifact, according to Frezatti (2006, p. 36, free translation), can be defined as "... a series of elements used in organizations, such as tools (management reports), systems (of information, for example), concepts (EVA), which can provide varied understandings."

Management accounting information tools developed for the organization's manager, within the process of identification, measurement, analysis, preparation, interpretation and

communication of information, are aimed at achieving organizational objectives (Hornngren et al., 2004). In addition to providing information that helps managers in their functions, they identify and analyze the economic events and the organization cash flows, and ensures the survival of the company (Atkinson et al., 2008). With the application of management accounting tools in the decision-making process, the daily routine of companies becomes more formal, systematic and effective (Beuren et al., 2013).

Padoveze (2007) points out that even with management accounting using themes from other disciplines, it stands out for being an accounting area focused on planning, control and decision-making and for being able to integrate an accounting information system. Generally, management accounting is characterized as a point of view directed to accounting techniques and procedures that are known and treated in financial accounting, cost accounting, financial analysis, and balance sheet analysis, among others, in different senses, in a detailed degree or differentiated presentation (Iudícibus, 2006).

### **Management accounting tools**

Through professional accountants and the application of their competences management accounting may adopt a generic term to refer to artifacts, activities, tools, management philosophies, instruments, costing methods, management and assessment methods, or costing systems (Soutes, 2006).

Souza et al. (2020) identified the bibliometric profile of articles on controllership and management accounting artifacts published from 2009 to 2018 in the most relevant journals in the Accounting field. The results suggest that the most studied artifacts include budget planning, absorption costing, Activity Based Costing, variable costing, transfer pricing, and benchmarking.

A study by Santos et al. (2016) investigated which are the management processes and artifacts used in decision-making in micro and small companies. According to their findings, the most used instruments in decision-making are operational controls and tax planning, while the least are financial statements, costing methods, and other management instruments, because companies are unaware or make no use of instruments that guide organizational strategies and actions, such as strategic planning and budgeting.

Lima (2007) shows that business planning needs clear and defined objectives, that is, in a structured manner and notes a line of management controls to be followed. To this end, control tools can be divided as follows: operational management control, decision-making, and monitoring management control, and performance assessment. The operational control tools considered by Lima (2007) are: accounts payable control, accounts receivable control, inventory control, and cost control.

According to Souza and Rios (2011), the control of accounts payable and receivable enables the identification of maturities and amounts payable and receivable and the priorities for securities settlement. In advance, it makes it possible to know the amounts receivable, customers with overdue amounts, collection schedule, among others.

Regarding inventory management, Oliveira et al. (2000) note that inventory control and management implies having a rapid turnover, minimizing cost and maintaining it at a sufficient level to meet the company's demand, in addition to enabling the generation of receivables from sales. Thus, this clarifies the importance of managing assets, as they are a significant investment of the company. The authors add that cost control is an important tool to minimize problems such as uncontrolled cost management, difficulty in pricing products, and lack of knowledge about the contribution of total profit.

Adriano and Silva (2021) researched how cost accounting can assist in the economy of processes and decision-making. The authors found that “. . . good management of the cost

system and knowledge of its particularities, provides managers with certainty in results, control of all company resources, cost reduction.” Thus, it is understood that inventory management is a relevant management accounting tool, considering that organizations that master this subject and apply it in correct procedures price and manage their costs more efficiently.

When discussing management accounting tools, it should be noted the importance of financial statements, which, according to the Accounting Statements Committee (CPC 00 (R2)) (2019), aim to present information related to the organization's assets, liabilities, equity, and revenues and expenses in a manner that is useful to users for evaluation of future cash inflows and assessment of resource management. These statements are prepared for a specific period and provide information that contributes to the decision-making process.

As main statements, according to Diniz (2015), we can mention the Balance Sheet (BS), which indicates the results of activities in a given period; the Income Statement (IS), which presents the result, or success, of the company during a period; and the Cash Flow Statement (CFS), which enables the visualization of cash inflows and outflows from operating, investment and financing activities, within the same period.

In addition to the above statements, there is also the Statement of Accumulated Profits or Losses (SAPL), which aims to show the allocation of net income measured at the end of each year; the Statement of Changes in Equity (SCE), which aims to show the changes that occurred in the accounts that compose the equity in a given period; the Value Added Statement (VAS), which is a report that aims to detect how much wealth was generated by a given organization and demonstrate how it was distributed; and the Explanatory Notes, which are extra information related to the data contained in the accounting information, including additional information on calculations or modifications, which are of great importance for clarifying doubts about any of the accounts of the financial statements (Diniz, 2015).

Moreover, it is noted the importance of costing methods, which are other accounting tools that can be used by organizations, which are subdivided into: absorption costing, in which the elements of transformation (direct and indirect labor, direct and indirect costs, depreciation) are absorbed by the inventory. Variable costing, which is appropriate only as manufacturing costs, that is, variable costs (Medeiros et al., 2017). The other costing methods are: ABC costing and standard costing. Activity-based costing aims to reduce the distortions caused by the arbitrary apportionment of indirect costs (Martins, 2018). Standard costing serves as a basis for recording production before determining cost, being used to define budgets and sale prices (Dutra, 2009).

In addition to the tools presented, there are five other tools of great importance: strategic planning, budgeting, tax planning, return on investment, and break-even point. Kuazaqui (2015) points out that strategic planning enables the creation of scenarios that the company must follow to achieve the desired goal, identifying and selecting courses that lead to better results. Organizations seeking to increase their result have in budgeting a tool of great utility to the administrator, because budgeting enables the definition of goals and strategies (Santos et al., 2009). Tax planning determines procedures as a means of saving taxes, proposing the evaluation of the improvement of the form of calculation, collection of taxes and measurements (Crepaldi, 2021). The result of the break-even point calculation shows the level of operational activity when sales revenue equals the costs of the sum of fixed and variable costs (Padoveze, 2012).

Next, the methodological aspects of the research are presented. It is noted that the central discussion of the research is based on the management accounting tools presented.

## **Methodological procedures**

## **Characterization of the research**

As for its objective, this research is characterized as descriptive in investigating how the use of management accounting tools reflects in the management of a multiprofessional clinic in the city of Guarapuava, PR, Brazil. Descriptive studies present the characteristics of a given public (Gil, 2019).

Qualitative research shows a qualitative nature as, according to Neves (1996), it comprises a set of different interpretative techniques that aim to describe and decode the components of a complex system of meanings. Guerra (2014) describes that qualitative research considers the study of the use and collection of empirical materials — case studies; personal experience; interviews — that describe routine events and possibly a problematization in the lives of individuals.

It is characterized as a case study, since it investigates a phenomenon within the context of real life through various sources of evidence, containing many more variables of interest than data points, benefiting from the prior development of theoretical propositions to conduct data collection and analysis (Yin, 2015). The case study was carried out in a multiprofessional clinic due to the accessibility to the organization's data. As the researcher is a collaborator of the multiprofessional clinic and participated in the research, it is characterized by the action research method. Action research makes those involved, researchers and respondents think about what they are doing in an articulated manner, within the change process (Lodi et al., 2017).

## **Characterization of the Multiprofessional Clinic**

The clinic studied conducts school-clinic activities of a university center in the Guarapuava region, providing the community with care in various areas of health and education. It has supervised internships in the field of health, with a strong humanistic character, aiming at scientific and technological advancement and the consolidation of its social responsibility in meeting the needs of the local and regional community in promoting quality of life.

The multiprofessional clinic aims to be a rehabilitation center of excellence, recognized by society, with excellent professional performance and ethical posture in favor of promoting quality of life for the local and regional community. The services are performed by professionals who have graduated or are in the final stage of completing an undergraduate program, the latter being under supervision.

This research was carried out in the administrative coordination of the multiprofessional clinic, in partnership with the university center, the organization that maintains the clinic. This sector has Administrative; accounting; financial and treasury; human resources; information technology; and general services and supplies areas.

In addition to the Administrative Coordinator, five employees were interviewed (Controller, Accountant, Accounts Receivable Assistant, Financial/Accounting Assistant — responsible for the write-offs of banking events, negotiations — and the researcher, who is a collaborator in the accounts payable sector in the multidisciplinary clinic, working directly in the company's accounting system). The research problem was conceived mainly as a result of the researcher's perception of the difficulty of the coordination in understanding accounting reports with technical terms, so this study was carried out in order to assist the decision-making process.

## **Data collection and interview plan**

The interviews were conducted in the administrative, financial and accounting departments of the multiprofessional clinic, totaling six interviews. The data collection instrument was directed to employees who have knowledge of the accounting information, seeking to identify which tools are used within the company.

The data collection instrument that guided the execution of the interviews was adapted from the study of Lima (2007) and Santos et al. (2014), consisting of three blocks. The first block checked which management accounting tools are used in the activities of employees. In their answers, the respondents could indicate whether they use; know about but do not use; or are unaware of that tool.

The second block sought to determine the importance given to the management accounting tools used in the activities by using a 5-point Likert scale with the following possible answers: (1) not important, (2) little important, (3) indifferent, (4) important, and (5) very important. According to Silveira et al. (2010), the Likert scale is an instrument used in questionnaires for opinion research, checking the level of agreement with the statement.

In the second block, the accounting tools (Lima, 2007; Santos et al., 2014) were divided into: (i) Operational controls: cash control, accounts payable control, accounts receivable control, inventory control, and cost and expense control; (ii) Financial Statements: Trial balance, BS and IS, SCE or SAPL, CFS, VAS, and Explanatory Notes; (iii) Costing methods: absorption costing, variable costing, standard costing, ABC costing and cost; and (iv) other management artifacts: strategic planning, budgeting, tax planning, return on investment, and break-even point.

In the third block, a semi-structured interview was conducted, in which each employee commented on seven propositions (Table 1).

**Table 1**

*Semi-structured interview plan*

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1. Comment on your main activities at the Multiprofessional Clinic.

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  2. Regarding decision-making, what is your role? What resources do you use to make decisions? (*experience, management accounting tools, intuition, others*).

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  3. In your opinion, do management accounting tools contribute to the achievement of the company's objectives? (*daily decisions, strategic decisions, financing decisions, investment decisions, business monitoring, and compliance with the legal aspect, among others*).

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  4. Are management accounting tools used as an instrument to support management? How?

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  5. What system do you use in the execution of your activities at the Multiprofessional Clinic? (*manual, spreadsheets, ERP, others*). Please comment.

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  6. What are the benefits obtained with the use of accounting tools?

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  7. Can you understand all accounting information in the reports?
- 

The interviews were conducted between December 2022 and January 2023, and the interviewees were approached in their work settings, the interviews lasted 10 to 40 minutes, as each interviewee took a certain amount of time to answer the questionnaire and throughout the questionnaire questions and comments arose from some interviewees.

### **Analysis of evidence and discussions**

The main findings of this investigation are presented below. The analyses will be carried out considering the following blocks: Block 1 – check which management accounting tools are used in the activities of the employees; Block 2 – determine the importance given to the tools used in the activities, and Block 3 – interview that detects the employees' perception of the tools and their reflection in management and decision-making

## **Use of management accounting tools**

This item presents the management accounting tools used in the multiprofessional clinic, divided into groups and presented in the methodology. The employees answered according to their reality, in the activity conducted in the sector (Table 2).

**Table 2***Management accounting tools*

Accounting Tools	Function					
	Accountant <sup>1</sup>	Controller <sup>2</sup>	Coord. Adm. <sup>4</sup>	Assist. Financ./Accounting <sup>5</sup>	Assist. Accounts Payable <sup>6</sup>	Assist. Accounts Receivable <sup>7</sup>
Cash control	Uses	Uses	Uses	Does not use	Uses	Does not use
Accounts payable control	Uses	Uses	Uses	Uses	Uses	Does not use
Accounts receivable control	Uses	Uses	Uses	Uses	Uses	Uses
Inventory control	Does not use	Does not use	Does not use	Does not use	Uses	Uses
Cost and expense control	Uses	Uses	Does not use	Uses	Does not use	Does not use
Trial Balance	Uses	Does not use	Does not use	Does not use	Does not use	Unaware
Balance Sheet	Uses	Uses	Does not use	Does not use	Does not use	Unaware
IS	Uses	Uses	Uses	Does not use	Does not use	Unaware
VAS	Does not use	Does not use	Unaware	Does not use	Does not use	Unaware
CFS	Uses	Does not use	Does not use	Does not use	Does not use	Unaware
SCE and SAPL	Uses	Does not use	Does not use	Does not use	Does not use	Unaware
Explanatory Notes	Uses	Does not use	Unaware	Does not use	Does not use	Unaware
Absorption costing	Does not use	Uses	Uses	Does not use	Uses	Does not use
Variable Costing	Does not use	Does not use	Uses	Does not use	Does not use	Does not use
Standard costing	Does not use	Does not use	Does not use	Does not use	Does not use	Does not use
Activity-based costing	Does not use	Does not use	Unaware	Does not use	Uses	Does not use
Target cost	Does not use	Does not use	Uses	Does not use	Uses	Does not use
Return on investment	Does not use	Does not use	Does not use	Does not use	Does not use	Unaware
Budgeting	Uses	Does not use	Uses	Does not use	Uses	Does not use
Tax planning	Uses	Uses	Does not use	Does not use	Does not use	Unaware
Break-even calculation	Does not use	Does not use	Does not use	Does not use	Does not use	Unaware
Strategic Planning	Uses	Does not use	Does not use	Does not use	Does not use	Unaware

<sup>1</sup> Bachelor in Accounting Sciences and Specialist in Business Management. <sup>2</sup> Bachelor in Accounting Sciences and Specialist in Accounting. <sup>3</sup> Bachelor in Psychology, Specialist in Hospital Management, Specialist in Knowledge Management in Higher Education, and Master in Health Promotion. <sup>4</sup> Bachelor in Business Administration, Specialist in Financial Administration, and Undergraduate in Accounting Sciences. <sup>5</sup> Vocational education in Business Administration and Undergraduate in Accounting Sciences. <sup>6</sup> Degree in Technology in Aesthetics and Cosmetics.

Among the tools analyzed, Table 2, it should be noted the use of operational controls, predominantly the use of accounts payable and receivable control, which is in line with the findings of Lima (2007) and Santos et al. (2016), demonstrating that these controls are the most used by micro and small companies. The evidence of Santos et al. (2016) indicates that most managers use operational controls more, while financial statements are not used and the main costing methods are unknown.

In addition, it was found in this study that the main costing methods are little used. Thus, the Accountant pointed out that they are not used, while the Controller reported that for some services such as: bill payments and salary payment, the absorption costing method is used, according to the answers of the Administrative Coordinator and the collaborator-researcher of the accounts payable sector.

The tools classified in the group of other artifacts, such as tax planning, strategic planning, budgeting, are not used by all respondents. It was observed that only the Accountant uses the three tools to carry out her activities, while the Coordinator uses the budgeting tool and the Controller uses tax planning. Regarding the break-even point calculation and return on investment tools, these are unknown or are not used by employees and managers, although they recognize their importance, as presented in Block 2, corroborating the findings of the study of Santos et al. (2016).

### **Importance given to management accounting tools**

Block 2 sought to determine the importance given to the management accounting tools used in the activities at the multiprofessional clinic, classifying the degree of importance of each management accounting tool. It can be observed that the accounting tools that are part of the operational control group are the most used within the company. Also, cash control, accounts payable control, accounts receivable control, and cost and expense control are used by most employees, including the accounts receivable sector and the controllership.

The use of some tools varies according to the function of the employee, as well as the degree of importance given to a certain item. It is observed that not all employees have training in the administrative, financial or accounting areas; therefore, some tools are not deemed important, considering that, in the case of respondent 6, who had training in a technology higher education program in health and works in the accounts receivable sector, she considered important only the tools she used.

During the interviews, we observed a certain difficulty of some employees to understand what each item in the research instrument was, especially the employee of the accounts receivable sector and the Administrative Coordinator, who do not have training in the administrative or financial areas. As for financial statements, only the Accountant and the Controller use the tools of this group. Thus, we observed that trial balances, BS, IS, CFS, SCE, SAPL, and Explanatory Notes are used in the multiprofessional clinic.

It was found, with the Controller, that the costing method used is absorption costing; however, accounting does not use this method. This finding is due to the fact that the system used by the accounts payable sector is different from the accounting system: some entries such as accounts payable and receivable are made in the academic system, which is used by the multiprofessional clinic for bank reconciliation for monthly balancing. After the entries in the SWA JACAD system, a report is prepared and passed on to the Accounting Assistant so he makes the entries in another system, the Teorema Sistemas, which makes the organization difficult.

The other artifacts are strategic planning, budgeting and tax planning, but they are not used as a decision-making tool. One of the interviewees also said that some of these artifacts need to be updated, as they have outdated data.



## **Perception on management accounting tools and reflections in management and decision-making**

In Block 3, we sought to observe each respondent's perspective in relation to their role in decision-making, associated with their function within the multiprofessional clinic, relating that to the contribution that the management tools provide to achieve the company's objectives, reflecting how the tools are used in the decision-making process.

The Accountant and the Controller, when asked about their role in decision-making, both reported that they prepare accounting reports so the managers can use them as a tool; furthermore, they emphasized that they have a relevant role for decision-making within the multiprofessional clinic. First, the Administrative Coordinator makes the everyday operating decisions, with the help of the information passed on to her. The other functions feed the company's system so as to enable the preparation of the reports issued by the accounting and controllership sectors.

Regarding the use of the tools as an instrument to support decision-making, the respondents, in general, indicated that they are used to visualize the progress of the business and, in turn, contribute to decision-making and good business management. However, the employee of the controllership department commented that the tools are little used for daily decision-making.

They all indicated that they use spreadsheets and the Enterprise Resource Planning (ERP) system, that is, an integrated business management system, to carry out the activities. As the institution is linked to a university center, there is use of two systems: the academic system, in which the accounts payable and receivable sectors make entries of inflows and outflows; and a financial, tax, accounting and human resources management application, used by the accounting sector.

The benefits of using accounting tools, according to the Accountant, are “Agility and optimization in the process of recording information, consistency in the preparation of reports and statements, reduction of personnel costs and bureaucracy.” According to the Administrative Coordinator, “all possible for clear visualization of the progress of the health of the business.” The Controller pointed out that the company's system needs improvements so reports can be extracted in a simpler way, because when it generates report files, they are not similar to how they appear on the computer screen.

Not all respondents are able to understand the information contained in the reports, since some do not have training in the area. The Administrative Coordinator reported that she is still learning the part of financial management. Thus, based on the evidence obtained from the interviews, we observed that the functions of Accountant and Controller have great importance within the company for decision-making due to their technical knowledge.

### **Final Considerations**

This study investigated how the use of management accounting tools reflects in the management of a multiprofessional clinic in the city of Guarapuava, PR, Brazil, based on some elements found in the researches of Santos et al. (2016) and Soutes (2006). For data collection, a questionnaire was applied to employees from the administrative, financial and accounting departments, and then a semi-structured interview was conducted with these employees.

The tools analyzed were subdivided into three blocks: Block 1 – check which management accounting tools are used in the activities of the employee; Block 2 – determine the importance given to the management accounting tools used in the activities; and Block 3



– interview. We observed, based on the interviews, that most functions make use of accounting tools, especially operational controls, in order to feed the system, extract information from the system to prepare reports, or analyze reports for decision-making. It is noted that the reports and information pertinent to accounting are recorded in ERP systems and spreadsheets.

The analyses enabled us to determine which tools are used in management and which tools influence decision-making processes; thus, we found that, despite having their importance recognized, not all tools are used, as in the case of costing methods and the tools mentioned in the group of other artifacts.

It is observed that the Administrative Coordinator, who is responsible for managing the clinic, has no training in the administrative, financial or accounting areas and has great difficulty interpreting the accounting reports in order to be able to use the tools correctly so the decision-making process is efficient and satisfactory.

The researcher, in order to provide a practical contribution to the management of the clinic, presented the importance of using management accounting tools and how they can support organizational routines. It is noted that the lack of training in the business area is one of the main factors that hinder the understanding of management accounting tools; therefore, in order for the multiprofessional clinic to achieve success in business, it is important that the manager seeks to deepen her knowledge in the business area. From a theoretical perspective, the research contributes as the study was carried out in a multiprofessional clinic and the findings of this investigation can be compared with previous studies carried out in other economic sectors. We suggest that further studies investigate other constructs for management accounting tools, as well as other sectors and professionals.

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