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Determinants of cost management in Micro and Small Enterprises

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Determinants of cost management in Micro and Small Enterprises

Abstract

Objective: The objective of this research was to highlight the determinants of cost management in micro and small enterprises (MSE) in the city of Mossoró, state of Rio Grande do Norte, Brazil. **Method:** MSE are essential institutions for the Brazilian economy due to their representativeness in number of companies and for the generation of employment and income. To achieve the objective proposed in this study, a survey was carried out with a quantitative approach, by applying a questionnaire to managers of MSE. **Results:** We verified that cost management offers subsidies that assist in the managers' decision-making, being inventory control and valuation, as well as increase in competitiveness, the determinants of cost management. The participants consider cost control information relevant for the planning and performance analysis of the company. Moreover, we found that the level of use of cost management in this research exceeded the average of Sebrae, which points out that 60% of companies do not use cost control, whereas in this research only 30% reported not to use it. **Contributions:** The research contributes to show the relevance of determinants for the MSE to carry out an effective cost management, indicating a list of practices adopted in the surveyed companies, which can serve as a guide for other companies to use in their decisions. Our results were convergent in some aspects and divergent in others with regard to empirical studies researched in the literature.

Keywords: Micro and Small Enterprises. Cost Management. Determinants.

Determinantes da gestão de custos nas Micro e Pequenas Empresas

Resumo

Objetivo(s): O objetivo desta pesquisa foi evidenciar os determinantes da gestão de custos nas micro e pequenas empresas (MPE) na cidade de Mossoró (RN). **Método:** As MPE são instituições imprescindíveis para a economia brasileira por sua representatividade em número de empresas e pela geração de emprego e renda. Para atingir o objetivo proposto, foi realizada uma pesquisa com abordagem quantitativa, com aplicação de um questionário aos gestores das MPE. **Resultados:** Os resultados evidenciaram que a gestão de custos oferece subsídios que auxiliam na tomada de decisão, sendo o controle e a avaliação de estoque, assim como o incremento da competitividade, os determinantes para a gestão de custos. Verificou-se que os participantes consideram relevantes as informações de controle de custos para o planejamento e a análise de desempenho da empresa. Constatou-se ainda que o nível de utilização da gestão de custos nesta pesquisa sobrepunha a média do Sebrae, que aponta que 60% das empresas não adotam tal medida, enquanto nesta pesquisa apenas 30% declararam não adotar o controle de custos. **Contribuições:** A pesquisa tem como contribuição mostrar a relevância dos fatores determinantes para as MPE realizarem uma gestão de custos eficaz, apontando um rol de práticas utilizadas nas empresas pesquisadas que pode servir de orientação para outras empresas em suas decisões. Tais resultados foram convergentes em alguns aspectos e divergentes em outros com relação a estudos empíricos pesquisados na literatura.

Palavras-chave: Micro e Pequenas Empresas. Gestão de Custos. Determinantes.



Determinantes de la gestión de costos en las Micro y Pequeñas Empresas

Resumen

Objetivo(s): El objetivo de esta investigación fue resaltar los determinantes de la gestión de costos en las micro y pequeñas empresas (MYPE) de la ciudad de Mossoró (RN). **Método:** Las MPE son instituciones esenciales para la economía brasileña por su representatividad en el número de empresas y en la generación de empleo y renta. Para alcanzar el objetivo propuesto se realizó una investigación con enfoque cuantitativo, con la aplicación de un cuestionario a los directivos de las MYPE. **Resultados:** Los resultados mostraron que la gestión de costos ofrece subsidios que auxilian en la toma de decisiones, con el control y evaluación de inventarios, así como el aumento de la competitividad, determinantes para la gestión de costos. Se constató que los participantes consideran relevante la información de control de costos para planificar y analizar el desempeño de la empresa. También se constató que el nivel de uso de la gestión de costos en esta investigación superó la media del Sebrae, que apunta que el 60% de las empresas no adoptan tal medida, mientras que en esta investigación solo el 30% declaró no adoptar el control de costos. **Aportes:** La investigación tiene el aporte de mostrar la relevancia de los determinantes para que las MPE realicen una gestión de costos efectiva, señalando un listado de prácticas utilizadas en las empresas encuestadas que pueden servir de guía a otras empresas en sus decisiones. Tales resultados fueron convergentes en algunos aspectos y divergentes en otros en relación a los estudios empíricos investigados en la literatura.

Palabras clave: Micro y Pequeñas Empresas. Gestión de Costes. Determinantes.

Introduction

Micro and small enterprises (MSE) are relevant and prompt for the economy in our current scenario. According to the Brazilian Micro and Small Business Support Service (Sebrae, 2022), the growth of entrepreneurship in MSE has gained prominence in the economy, reaching 14 million companies in Brazil. According to Sebrae, MSE boosted the rise of formalized jobs in Brazil in the first semester of 2022: of the 1.33 million jobs created, 72% originated from small businesses, with 961 thousand job openings from January to June, according to a survey based on the General Register of Employed and Unemployed Persons (*Cadastro Nacional de Empregados e Desempregados – Caged*). Therefore, the predominance in the generation of employment and income of small businesses over medium and large enterprises stands out (Maximo, 2022; Oliveira et al., 2022).

This niche of companies is one of the main sources of income generation, especially in regions where development is scarce. To improve small businesses and solve problems and effects of the economy, the Brazilian government has provided measures that favored micro-enterprises (ME) and small enterprises (SE). Complementary Law No. 123/2006 (Brasil, 2006) came into force in 2006, which establishes Simples Nacional as optional, a tax regime that simplifies and encompasses state and municipal taxes in a single form, which has since proven to stimulate the generation of new jobs.

According to Grof (2017), there are agents aimed at helping MSE. Some Brazilian agencies are circumspect by the construction and instruction of companies, such as Sebrae, which was founded in 1972 and was the first institution designed to instruct individuals who intend to be entrepreneurs, providing the service of promoting the practice without interruption of actions and renewal in the SE by dynamic, free, efficient, and personalized guidance.



Although MSE are institutions that move and add resources to the economy, the mortality rate of these companies over the years is significant. In the period from 2021 to 2022, at least 29% of MSE closed their activities after five years of operation (Sebrae, 2022). According to Santos and Chiaretto (2019), the mortality rate among start-up companies is high due to risks inherent in the business that are not observed by microentrepreneurs. Statistics from Sebrae (2022) confirm that about 60% of MSE do not have any type of cost control.

However, costs are fundamental in the daily lives of individuals who are part of organizations and seek to make their reports based on future expected and beneficial expenses. The estimation of a company's costs indicates good management and, therefore, provides a detailed view of operations. Consequently, decision-making will prove to be faster and more objective, leading to positive and enlightening results. Nevertheless, costs require something more specific and detailed, making entrepreneurs face difficulties in the estimations for not mastering the technique (Fernandes et al., 2021).

Saldanha and Brambilla (2020) highlight that cost management is vital in the decision-making process, as managers base their decisions on the information provided to them such as how much, when, and in which area to invest or which amount should be applied to products and services. In addition to knowledge and control of the manufacturing costs of the product/service, it is essential to identify the possibilities for improving processes. These procedures must result in an analysis to identify and eliminate wastes that reduce profit.

Considering the context described by Sebrae, which shows a high mortality rate (29%) among companies and in which 60% of MSE have no cost control for their decisions, we aim to analyze the cost management determinants of small business in the city of Mossoró, state of Rio Grande do Norte (RN), Brazil, to verify the degree of knowledge and use of these practices in the daily decisions of companies.

Regarding the identification of determinants of cost management, Silva Rebouças et al. (2018) evidenced the following factors: cost control and analysis, the identification of variable costs, cost planning, the use of absorption costing, and cost monitoring, and the factor of estimating the unit cost of the product was highlighted as the most common among managers. In turn, Costa et al. (2018) identified as determinants the estimation of the contribution margin, analysis of the sale price, cost records, strategic evaluation and pricing, financial analysis of inventories, detailing cost information in specific reports, monitoring competitiveness, and control of cash flow.

In search of these factors, Rocha et al. (2019) listed the organization of the sale price, the contribution margin, and the break-even point in the management analysis of the business. Zanin et al. (2019) highlighted variable costing as the most used method, and the specificities of companies, such as revenue, branch of activity, and form of taxation, as determinants in cost management.

From this perspective, in this research we aim to identify the determinants of cost management in MSE. The analysis was carried out based on the information that these institutions can generate to, based on such, verify the decisions that cost analysis can promote. In view of the current situation, the following research question arises: what are the determinants of cost management in micro and small enterprises? Thus, the general objective of the study is to evidence the determinants of cost management in MSE in the city of Mossoró (RN), Brazil.

The research proposal is relevant considering the the involvement of MSE managers, in such a way that we can analyze its contribution and the discussion on the development of the topic regarding the surveyed companies. To this end, the study is based on the reports of Scheren et al. (2019), who assert that knowledge of the cost is vital to analyze whether the product/service is profitable or not and whether it is possible to reduce it; therefore, it is



appropriate to verify that managers are aware of this contribution, considering that small businesses face obstacles to survive in the market. Thus, cost management becomes an essential tool to overcome market difficulties, especially for small businesses, which significantly participate in the national economy.

In this study we show that cost management can be a tool for improving a company's results, assisting management in making decisions based on the data provided by the tool.

The methodology adopted for the research is a descriptive and quantitative case study, developed based on primary sources, using an adapted questionnaire containing 21 questions, presented to MSE managers from the city of Mossoró (RN).

The research is divided into five sections. The introduction presents the problem to be investigated. The second part portrays the theoretical framework. The third section presents a description of the study's methodological structure. The fourth section explains the results and achieved objectives; and, finally, the fifth section presents the final considerations and the consulted references.

Literature review

After the introduction of the proposed topic, the theoretical framework seeks to establish a set of content related to the topic to support the analyses carried out in this research. Thus, the general definitions of MSE are presented next.

Micro and Small Enterprises

According to Complementary Law No. 123/2006, which establishes the National Statute of Micro and Small Enterprises, MSE are classified according to the company's annual revenue. According to Sebrae (2022), this law established a specific tax regime for small businesses, with a reduction of the tax burden and simplified taxes from the calculation and payment processes, the Simples Nacional (Brasil, 2006).

Complementary Law No. 123/2006 provides for the regime of Simple Nacional as optional for these companies and aims to encourage the economical growth of MSE in the country (Brasil, 2006). Simples Nacional aims to facilitate the payment of tax contributions. According to Amaral et al. (2021), Simples Nacional is an economic-tax policy instrument that was constitutionally determined to help MSE by a unified tax collection regime.

In turn, for Queiroz et al. (2021), the tax regime is one of the main decisions to be taken by a company, characterized by a set of laws that guide and indicate information regarding taxes that must be paid. From this perspective, according to Veloso et al. (2021), MSE originate from people with a profile of financial autonomy, qualified as entrepreneurs, with a socioeconomic impact on the country in which they operate, providing social, technological, and economic benefits as their activities unfold.

In view of the performance of entrepreneurs, according to Sebrae (2022), small businesses account for one third of the Gross Domestic Product (GDP), and in Brazil alone there are about 6.4 million MSE, generating BRL 420 billion in goods and services and employing about 52% of the formal workforce. These companies are one of the main means of growth in the Brazilian economy, considering their capacity to generate jobs. According to Aragão et al. (2021), companies promote innovation, and entrepreneurship is the action that encompasses resources with the new capacity to create wealth. Thus, MSE are strong in the national economy, underlining the importance of seeking to solve management problems related to these businesses, which means working towards the country's growth. Thus, this research seeks to better understand the cost management of these companies.



Cost Management

Small and large organizations prioritize the internal control of costs, whether they are production-related or transactional, as this optimizes organizational results. Therefore, logically, the systems and means to carry out this process must observe the cost-benefit ratio (Braga et al., 2020, Santos, 2021).

The cost is the sum of the expenses resulting from the development of a product or provision of a service. The cost of the product consists of the direct and indirect raw material used in production and the expenses for the operation of the company. However, only knowing the total cost of the product as a management tool is not enough. The knowledge of direct and indirect costs is relevant, as classifying costs between direct and indirect is rather related to the developed product or the provided service, and not to production in the general sense (Braga et al., 2020).

According to the discussion on costing methods, it is verified that indirect costs are the bottleneck of this system, as direct costs are easy to allocate to the product/service. Cost management is an efficient process directed by the effectiveness of planning, execution, and control activities, as companies seek to reduce costs and increase their productivity. It is a useful tool that assists management in the control and estimation of results (Oliveira et al., 2021; Wamser et al., 2019).

Cost management in small enterprises' activities is a relevant tool, despite being poorly operationalized. With it, it is possible to define sales price, to control inventories, to analyze production results, sales volume, profit margin, production costs, fixed costs, cost of labor, and also to analyze the areas with the highest expenses or highest returns, among other factors (Oliveira et al., 2022; Zanin et al., 2019). Next, the costing methods related to MSE are described.

Costing Methods

The literature highlights costing methods, whose implementation has been strengthened by the technological development relationship. As the business world develops, business activities follow these changes, in which the management of costs — previously considered an expense — begins to meet the companies' needs as a fundamental element to thoroughly know the expenses, what will the revenue margin be, and other market trends, which are virtually daily issues in the business sectors, according to Paula et al. (2019).

Braga et al. (2020) clarify that the correct use of the methods, that is, their adoption in accordance with the organization's objectives, can and should bring not only financial, but also managerial returns. As aforementioned, there are different costing methods that can be used in the most diverse areas, whether industrial, commercial, or service-related, with or without profit. They are determinant for the generation of knowledge for decision-making. There is no method that meets all the managers' needs because, faced with the difficult process of leading organizations, regardless of the costing method, this does not replace the people who analyze it (Braga et al., 2020; Santos, 2021).

For Veloso et al. (2021), the main costing methods are absorption costing and variable costing. The existence of other types is evident, for example, full costing and activity-based costing (ABC). In this research, the absorption and variable methods will be primarily described because they are the tools most used by MSE, considering that activity-based costing, despite promoting an improvement in the allocation of fixed costs, is applied to companies with a large technological infrastructure.



As a tool prominently used by MSE, absorption costing, according to Vieira et al. (2019), consists of identifying all the costs involved in the production of goods or provided services, whether fixed or variable. Thus, it allows production costs, such as labor and raw materials, and indirect costs, such as maintenance, to be apportioned to the cost of the product according to criteria established by the company (Oliveira et al., 2022).

The advantage of absorption costing is that it follows fundamental accounting principles and tax laws. Its implementation is less costly because there is no need to separate fixed from variable costs. Another advantage is the accurate information for long-term planning and the demonstration of results for external use, as explained by Veloso et al. (2021). The disadvantage of the absorption costing method lies in the determination of the value of the product without specifying the contribution margin, which is the discrepancy between the sales price and the cost of the product, generating a value that impairs competitiveness with its competitors (Araújo et al., 2021).

In variable costing, only variable costs are considered, those directly related to the product, whereas fixed costs are recorded as expenses in the Income Summary. This understanding derives from the following logic: fixed costs decrease as the volume of production increases, so they should not compose the cost of the productive unit. The analyses, therefore, focus on the control of variable costs (Braga et al., 2020; Santos, 2021).

On this matter, Veloso et al. (2021) state that one of the benefits of variable costing is that the cost of the product is not influenced by costs that are not directly linked to the product. The obtained profit is not affected by the change in inventory, and the planning of this profit is part of decision-making. Other benefits include the prompt presentation of the contribution framework for each product, defined by the difference between the sales price and the cost of the product, and the generation of management knowledge when it is necessary to know which products are profitable.

Among the disadvantages of variable costing, Veloso et al. (2021) mention the practice of excluding fixed costs, which may involve a self-assessment to change the result over a given period. In fact, there may be obstacles in assessing costs, as there are semivariable and semifixed costs. Overall, variable costs are used for short-term decision-making, which may hinder the long-term continuity of the company. It should be noted that the methods addressed in this study are the most common in MSE. The cost management practices used by these organizations are described next.

Cost Management Practices

The spread of information and communication technologies (ICT) provided the connection between economies and, consequently, transformed the practices adopted by companies, further boosting competitiveness in all branches of activity. Digital media led everyone to live in a world without borders, in which knowledge of cost management practices is rapidly disseminated seeking to survive in the business world, to optimize resources in order to be competitive, and with the aim of maintaining and getting new customers (Aragão et al., 2021; Paula et al., 2019).

In this context of digital knowledge, companies are daily searching for new methods and practices of cost management strategies to adapt them to their business. Thus, being aware of the processes that arise in the market and using them to promote effective cost management is essential. Next, the main cost management practices recurring in the MSE, according to the researchers, are described (Table 1).

**Table 1***Cost management practices in MSE.*

Cost management practices	Description	Authors
Variable costing, contribution margin, and break-even point	Practices adopted by most MSE to managerially establish the sales or service price, excluding the fixed costs; thus, contribution margin and break-even point are used to analyze the profit margin.	Menegazzo et al. (2017), Rocha et al. (2019), Zanin et al. (2019)
Cash flow	Cash flow is a recurring tool in MSE to control the transfer of inflows and outflows of resources over a certain period. In its application, management optimizes resources and prevents them from being misused.	Costa et al. (2018), Dummer (2018), Silva Rebouças et al. (2018)
Budget and cost planning	Cost budget is a tool for the control and planning of the companies. It highlights information from the past and makes future projections, financially and economically establishing business activities. It is a goal based on which decisions on the costs of production/service will be made.	Silva Rebouças et al. (2018), Santos et al. (2020), Oliveira et al. (2021)
Cost control and analysis	Cost control and analysis is carried out by the study of all expenses related to the product/service, monitoring the outflows related to production. Hence, the transfer of all company expenses is organized so that the real cost of the products/services can be established.	Oliveira et al. (2021)
Price formation of products/services	Establishing the appropriate sales price for the product/service is related to the balance between market and company prices, which include all related expenses, whether direct or indirect.	Oliveira et al.(2021), Rocha et al. (2019)
Financial analysis of inventories	Most companies, due to working capital difficulties, work with minimal inventory, but inventories also include the raw materials and components of the products/services. Thus, the purpose of monitoring is to predict the necessary purchases and avoid financial losses.	Costa et al. (2018), Peres et al. (2020)
Preparation of customized reports	Cost accounting promotes the preparation of customized reports to meet specific needs of production and managers, for which product cost and profitability decisions are considered.	Costa et al. (2018), Fernandes et al. (2021)
Absorption costing	It consists of identifying all the costs involved in the production of goods or provided services, whether they are fixed or variable. Expenses, both fixed and variable, are recorded as expenses in the Income Summary (a method determined by Brazilian Income Tax legislation).	Araújo et al. (2021), Zanin, Souza & Mazzioni (2019), Oliveira et al. (2021), Silva Rebouças et al. (2018), Veloso et al. (2021)

The practices listed in Table 1 are usually adopted by MSE, according to (Araújo et al., 2021, Cavalcanti, & Santos, 2022). There is no better or worse practice, as they adapt to companies according to their specificities; hence, a recurring and usual practice in one company may not be useful for another. In addition, within this context, the cost-benefit ratio must be observed when using the tools (Araújo et al., 2021, Cavalcanti, & Santos, 2022).



Previous Studies Related to the Topic

Articles related to the topic — cost management determinants or practices in micro-enterprises — were searched in the literature to analyze their objectives and results and compare them with those obtained in this research.

In the study by Menegazzo et al. (2017), whose objective was to analyze cost management practices in MSE in the state of Santa Catarina (Brazil), the research conducted with about 300 MSE showed that 74% of them use variable costing and 80% estimate the contribution margin and the break-even point. The authors also found that most managers know cost management tools, which facilitate decisions involving information on MSE.

In the research conducted by Silva Rebouças et al. (2018), whose aim was to analyze the determinants of cost management in the salt industry of the state of Rio Grande do Norte (Brazil), the authors highlighted the variables: cost control and analysis, identification of variable costs, cost planning, use of absorption costing, and cost monitoring. Calculating the unit cost of products was the most common factor among managers.

In another study, by Costa et al. (2018), whose objective was to identify the adoption of cost management practices in fruit growing companies in Rio Grande do Norte, the following factors were verified: estimation of contribution margin, sales price analysis, cost records, strategic evaluation and pricing, financial analysis of inventories, detailing cost information in specific reports, monitoring competitiveness and controlling cash flow, with the estimation of contribution margin of products as the most used by these companies.

Dummer (2018) sought to verify, together with MSE managers, the relevance of cost information for management by the slack performance analysis. The results show that, among the four items analyzed for MSE management, cash flow information stood out, followed respectively by information on cost accounting, the Income Statement, and the balance sheet. Most consider cost information to be relevant but underused, while cash flow had the best performance.

In the research by Rocha et al. (2019), the authors sought to identify the contribution of cost management to price formation in a bakery industry. The results showed that cost management promotes the detailing and compilation of product costs and expenses, consisting in an important mechanism for organizing the sales price. The use of contribution margin and break-even point in the management analysis of the business was also pointed out. The authors found that the prices were correctly calculated, and only one product had a price higher than the guide price.

In the research by Zanin et al. (2019), who aimed to analyze cost management practices in the decision-making processes of companies, variable costing stood out as the most used method. It was observed that the specificities of companies, such as revenue, branch of activity, and form of taxation, were determinants in cost management, and cost decisions were influenced by uptime, highlighting the experience of employees who carry out these control practices and promote information.

Santos et al. (2020) sought to analyze and identify the usefulness of cost accounting for the MSE of the Entrepreneur Program of Uberlândia (state of Minas Gerais, Brazil). The research findings demonstrated that cost management assists administrators in making decisions, highlighting the relevance of this information for operational and strategic planning. Moreover, the authors reported that cost accounting information is partially used by management, as they verified the managers' lack of technical knowledge to make full use of this information in cost control.



In the study by Veloso et al. (2021), the researchers sought to analyze cost management in MSE of Campo Mourão (state of Paraná, Brazil). The results showed absorption costing as the method most used by MSE; the Excel software was the most used tool; and managers recognize the relevance of cost accounting as a management support tool, promoting assistance in decision-making.

In the research conducted by Oliveira et al. (2021), who aimed to identify the relevance of cost management in the bakery sector of Ituiutaba (state of Minas Gerais), the results showed that managers recognize cost management as essential for the formation of the sales price of products, as well as for the planning and control of costs and expenses, with emphasis on absorption costing as the most used among the surveyed companies.

Methodological procedures

Regarding the objectives, this is a descriptive research. According to Meneses et al. (2019), descriptive research seeks to describe the characteristics of a given population or phenomenon or to establish relationships between variables, in addition to observing opinions and beliefs.

As for the procedures, this study is based on survey research, also known as field study. This research is characterized by the direct questioning of people whose behavior is intended to know, collecting data and investigating the object of study in their environment (Leão, 2017).

The approach is quantitative, that is, the research uses quantitative data and statistics to collect and analyze information to identify the intended characteristics by the sample of the studied population. According to Raupp and Beuren (2007), this approach is used in descriptive studies, which seek to discover and classify the analogy between variables and the causal relationship between phenomena.

The present study seeks to evidence cost management practices in MSE, highlighted as relevant because they are responsible for promoting the economy in the country, with the participation of one third of the Brazilian GDP (Sebrae, 2022).

Regarding data collection procedures with business managers, the research used primary sources, with the application of a questionnaire for data collection based on the theoretical framework listed.

The questionnaire with 21 questions on a Likert scale (ranging from 1 to 5, 1 being the least likely and 5, the most likely) was directed to SE in the city of Mossoró (RN). The collection instrument was sent via e-mail to the MSE managers using addresses obtained from Sebrae (RN). The questionnaire was prepared based on the theoretical basis of Table 2, using Google Forms, from September to October 2021, and sent to the managers of 114 companies registered in Sebrae (RN). Only 48 questionnaires were answered, representing 42% of the established sample.

Table 2

Theoretical basis of the questionnaire

Theoretical basis of the questionnaire/topics	Authors on which questions were based
The use of cost management as a basis for decision-making	Amaral et al. (2021), Scheren et al. (2019), Veloso et al. (2021)
Cost management is relevant to the management of small and medium-sized enterprises	Araújo et al. (2021), Grof (2017), Oliveira et al. (2022)
Small and medium-sized enterprises are influenced by cost management to face the competitive market	Grof (2017), Oliveira et al. (2022), Veloso et al. (2021)
Cost records	Rocha et al. (2019), Scheren et al. (2019)
Inventory control and valuation	Peres et al. (2020)



Performance analysis of the company	Scheren et al. (2019)
Control of operations	Scheren et al. (2019), Silveira (2021)
Assistance with planning activities	Santos and Chiaretto (2019), Scheren et al. (2019), Queiroz et al. (2021)
Determination of the sale price of the products	Rocha et al. (2019), Wamser et al. (2019)
Contribution to decision-making	Scheren et al. (2019)

Regarding data processing, it should be noted that descriptive statistics (mean, frequency, and standard deviation) and exploratory factor analysis (EFA) techniques were employed by using the Statistical Package for the Social Sciences (SPSS) software, version 20.0; subsequently, the research findings were compared with the theoretical framework.

Presentation and analysis of the results

To identify the respondents' profile, we addressed questions on sex, age group, level of education, employment position in the company, and length of time the company has been operating in the market, as shown in Table 3.

Table 3

Profile of survey respondents

	Respondents' profile	Frequency	Percentage (%)
Sex	Men	23	Sex
	Women	25	52,1
	Total	48	100,0
Age group	Up to 20 years old	2	Age group
	Between 21 and 25 years old	8	16,7
	Between 26 and 30 years old	13	27,1
	Between 31 and 45 years old	18	37,4
	Over 46 years old	7	14,6
	Total	48	100,0
Level of education	Some elementary school	1	Level of education
	Elementary school	2	4,2
	High school	10	20,8
	Some college	5	10,4
	College degree	17	35,4
	Some Graduate Study	6	12,5
	Graduate Degree	7	14,6
	Total	48	100,0
Employment position in the company	Owner	33	Employment position in the company
	Managing partner	7	14,6
	Manager	6	12,5
	Accountant	1	2,1
	Board of Directors	1	2,1
	Total	48	100,0
Tempo de atuação da empresa no mercado	Até 1 ano	11	22,9
	Entre 1 e 2 anos	6	12,5
	Entre 2 e 3 anos	10	20,8
	Entre 5 e 10 anos	6	12,5
	Mais de 10 anos	15	31,3
Total	48	100,0	

Women predominated among the survey respondents, corresponding to 52.1% of the sample. The age group with the highest recurrence was between 31 and 45 years old, representing 37.4%. Regarding level of education, the majority (35.4%) held a college degree.



Managers who owned their companies represented a very significant rate, with 68.7%, while companies with over 10 years of operation in the market represented 31.3% of the sample. We also sought to identify the company's profile concerning its knowledge of cost management, as shown in Table 4.

Table 4

Profile of the respondents' company

Respondents' profile		Frequency	Percentage (%)
Some cost management is applied in the company	Yes	33	Some cost management is applied in the company
	No	15	
	Total	48	
In the company, accounting is carried out	Internally	24	In the company, accounting is carried out
	Externally	24	
	Total	48	
Methods for recording costs	Computerized system	19	Methods for recording costs
	Manually	9	
	Spreadsheets	16	
	Does not use it	4	
	Total	48	
Performs inventory control	Yes	29	Performs inventory control
	No	19	
	Total	48	
Company sector	Commerce	38	Company sector
	Industry	1	
	Service	9	
	Total	48	
Costing methods used	Absorption costing	27	Costing methods used
	Variable costing	07	
	No method	14	
	Total	48	

Currently, cost management already has a significant application in companies, but about one third (31.3%) of the respondents do not apply any cost management, an average that is lower than that identified by Sebrae (2022), according to which 60% of MSE have no cost control. As a cause of this scarcity, Santos and Bonfim (2020) found the managers' lack of knowledge of cost management, and the study by Zanin et al. (2019) pointed out the need for a professional with technical knowledge to perform this task.

Computerized systems already predominate as control aids: a research showed that 39.6% of companies use cost record methods with computerized systems. According to Paula et al. (2019) and Aragão et al. (2021), companies have adapted to new digital technologies to remain competitive in the market.

About 60% of institutions control inventories, and most businesses are in the commerce sector, which accounted for 79.2% of the responses. According to Peres et al. (2020), inventory control is vital for the company to optimize the purchasing process, as resources are scarce and it is necessary to invest where there is a shortage of inputs. In Table 5 we show the branch of activity of the companies.

**Table 5***Companies' branch of activity*

Respondents' profile	Frequency	Percentage (%)
		Company's branch of activity
Cell phone accessories	1	
Food	8	16,5
Gift items	1	2,1
Drinks	1	2,1
Bed, table and bath linen	1	2,1
Garment	4	8,4
Construction	1	2,1
Accounting	1	2,1
Electronics	1	2,1
Energy	1	2,1
Engineering and consulting	1	2,1
Electrical equipment	1	2,1
Pharmaceutical	2	4,2
Furniture	2	4,2
Optical	1	2,1
Cleaning products	1	2,1
Metal recycling	1	2,1
Oil outsourcer	1	2,1
Utilities and appliances	1	2,1
Clothing	17	35,2
Total	48	100,0

Brazil is the fifth largest industry in the world and the fourth largest in terms of garment volume in the textile area, with an average production of 1.3 million textile products and 6.7 million clothing items. Being self-sufficient in cotton production, it stands out as the largest textile chain in the West, producing everything from fiber to retail, in addition to being the world's largest exporter in this segment. According to Table 3, the predominant branch of activity was clothing, representing 35.2% of the respondents, followed by food, with 16.5%. The other activities showed low participation in the study (Associação Brasileira de Indústria Têxteis, 2022; Cavalcanti & Santos, 2022).

Cost Management Practices

We also sought to estimate the mean and standard deviation of the variables that compose the research instrument, aiming to highlight the practice of cost management with the greatest influence on MSE, as highlighted in Table 4. The questionnaire with 21 questions was prepared using the Likert scale model (ranging from 1 to 5, 1 being the least likely and 5, the most likely) and sent via e-mail to micro-enterprises in the city of Mossoró (RN), registered with the local Sebrae. Of the 114 companies invited to participate with the submission of the questionnaire (via Google Forms), only 48 answered it, representing 42% of the established sample.

Table 6*Mean and standard deviation of the variables*

Variable number	Description of the variable	Mean	Standard deviation
V01	Use of cost management as a basis for decision-making	4.5208	.71428
V02	Cost management is relevant to the management of small and medium-sized enterprises	4.5208	.61849



V03	Small and medium-sized enterprises are influenced by cost management to face the competitive market	4.3750	.78889
V04	Cost records	4.4792	.68384
V05	Inventory control and valuation	4.3542	.75764
V06	Performance analysis of the company	4.6458	.52550
V07	Determination of profit	4.6875	.51183
V08	Control of operations	4.5208	.61849
V09	Assistance with planning activities	4.4375	.64926
V10	Determination of the sale price of the products	4.667	.51914
V11	Contribution to decision-making	4.5208	.58308

Based on our findings, it should be noted that the most frequent variable is V07, which emphasizes the determination of profit, which obtained an average of 4.68. The determination of costs is essential for the valuation of inventories, analysis and determination of prices, among others. The methods are developed to verify, determine, and estimate costs, carry out evaluations, and promote the improvement of institutions. However, its implementation can only be effective if there is a correct and complete understanding of the costs, as they constitute the basic information for the methods and analyses (Peres et al., 2020, Rocha et al., 2019).

Determinants of Costs management in MSE

In this section, we sought to highlight determinants of the use of cost management for the studied organizations. To this end, the EFA was used, which can be understood as a multivariate technique that seeks to find, by a data matrix, factors also called latent variables that best represent a set of variables (Brown, 2006). Seeking to demonstrate the reliability and suitability of the sample for the application of this technique, we used the following tests: Cronbach's alpha, Kaiser-Meyer-Olkin (KMO), and Bartlett's Sphericity (Hair Jr. et al., 2010). In Table 5 we present the results of these tests and the analysis parameters.

Table 7

Results of the tests

Testes	Resultados da pesquisa	Parâmetros hair et al. (2010)
KMO	,790	Maior que 0,7
Esfericidade de Bartlett	,000	Menor que 0,05
Alpha de Cronbach	,916	Maior que 0,60

With the research data, we verified that the EFA is adequate, considering that the performed tests exceeded the parameters defined by Hair Jr. et al. (2010). The first test performed for this adequacy was the KMO, responsible for demonstrating the ratio between the variables tested by the study. If the obtained ratio is small or lower than the defined parameters (in this case, higher than 0.7), the statistical technique is considered adequate. Subsequently, the Bartlett's Sphericity Test was performed, which seeks to verify the status of the ratio between the variables and the population under study, assessing the significance of all the correlations present in the data matrix, considering that it was lower than 0.05 (Vieira et al., 2019).

Conversely, the Cronbach's alpha is used to demonstrate the reliability of the research instrument, and its value constitutes the mean correlation between questions (variables) that are part of the research instrument. Thus, the alpha value is influenced by the number of variables and the sample size, and in the case of this research the alpha was satisfactory,



observing that the variables validated for the EFA were those with a variation greater than 0.60 (Vieira et al., 2019).

The variance test was also performed, as shown in Table 6.

Table 8

Result of the variance test

Factors	Extraction sums of squared loadings			Rotation sums of squared loadings		
	Total	% of variance	% cumulativa	Total	% of variance	% cumulativa
1	6.180	56.183	1	6.180	56.183	1
2	1.098	9.986	2	1.098	9.986	2

This test verifies the percentage of explanation of the grouping of variables, as well as the number of factors in which the variables were grouped. Based on the results, the variables were grouped into two factors, which explain about 66% of this grouping. It should be noted that this value is acceptable according to Hair et al. (2010). Next, the factors were named or labeled, for which the variable with the highest factor loading can be used as a basis to represent each factor.

In Table 7 we show the grouping and composition of factors of the exploratory factor analysis with cost management determinants in MSE.

Table 9

Determinants of micro and small enterprises

Factor	Variable	Factor loading
Factor 1 Inventory control and valuation	V05 – Inventory control and valuation	.820
	V06 – Performance analysis of the company	.705
	V07 – Determination of profit	.611
	V08 – Control of operations	.698
	V09 – Assistance with planning activities	.716
	V10 – Determination of the sale price of the products	.729
	V11 – Contribution to decision-making	.673

In factor 1, the variable V05 stands out as the one with the highest factor loading, representing a percentage of 0.820. This variable is described as inventory control and valuation, so it was decided to name the factor “inventory control and valuation.”

Another variable that stood out in factor 1 was V06 – Performance analysis of the company, with 0.705. The result of this variable was not as highlighted in the studies conducted by Dummer (2018) and Silva Rebouças et al. (2018), in which cash flow stood out as the best tool used to assess business performance; but it was evidenced by Scheren et al. (2019) as a determinant for cost management, as it promotes the distribution of resources to areas with the highest profitability, allowing the maximization of profits.

Regarding variable V07 – Determination of profit, with a percentage of 0.611, the respondents’ assertiveness is consistent with the study conducted by Zanin et al. (2019), in which cost management is an important tool for estimating profit margin, mainly by variable costing; likewise, Veloso et al. (2021) note that profit margin, calculated using variable costing, is not influenced by fixed costs, as such do not proportionally increase to the volume of production, but the authors note that this tool is efficient in the short term. Regarding the long term, companies must study their specificities and the influence of fixed costs over time, as this may affect the estimation of the profit margin.



In turn, the variable V08 – Control of operations showed a percentage of 0.698. Sebrae (2022) showed in a study that 60% of MSE have no control over the costs of their operations, which is in line with our results, which obtained an index of about 70% of respondents. Furthermore, Saldanha and Brambilla (2020) verified that controlling operations allows processes to be improved, as it identifies wastes, reducing costs and increasing profitability. This statement was also observed in research conducted by Santos et al. (2020) and Zanin et al. (2019).

The variable V09 — Assistance with planning activities obtained a percentage of 0.719. Wamser et al. (2019) support the understanding that operations management promotes the effectiveness of business planning, reducing costs and increasing profitability. Moreover, Veloso et al. (2021) observed that absorption costing is advantageous for long-term planning. Santos et al. (2020) reported that cost information is relevant to the operational and strategic planning of companies, despite the lack of technical knowledge on the part of managers to use cost management information.

Regarding the penultimate factor 1 variable, V10 – Determination of the sale price of the products, Zanin et al. (2021) and Veloso et al. (2021) highlight the main function of variable costing in establishing the sales price of products; Rocha et al. (2019) corroborate this idea, pointing to variable costing as the most appropriate for establishing the sales price for considering the estimations of contribution margin and the break-even point in cost management. In addition, Araújo et al. (2021) reported that absorption costing would not be ideal for establishing the sales price, as it includes the fixed cost of the produced unit, promoting the loss of competitiveness of companies.

On the last variable, V11 — Contribution to decision-making, with a percentage of 0.673, Saldanha and Brambilla (2020) highlight the relevance of cost management in the decision-making process of how, where, and when to invest the resources available to maximize business. The same occurs in the study by Zanin et al. (2019) on cost management practices in the decision-making processes of companies in Santa Catarina, which highlighted variable costing as more common than variables such as revenue, branch of activity, and form of taxation among the factors that influence the cost management decisions of these companies.

Inventories represent the investment of financial resources and include all the products that the company uses in the development of its activities (Peres et al., 2020), as they are directly linked to the institution's financial and strategic resources and, when well managed, bring benefits and positive results, in addition to economic growth for the company. According to Peres et al. (2020) and Querino et al. (2021), inventory management has the main objective of reducing costs and, to do so, it must cover all the organization's spaces and activities, being a tool used for the availability of products with a view to efficient inventory management.

In Table 8 we show the variables of factor 2 (competitiveness). In factor 2, named competitiveness, the variable with the greatest emphasis corresponds to variable V03, described as the use of cost management to assist in facing the competitive market, because in order to remain effective in the market, companies must assess the competitive environment, remain in it, and get new customers. This task is becoming increasingly complex, as profit margins are increasingly reduced by competition (Silveira, 2021).

Table 10

Fatores determinantes nas micro e pequenas empresas

Factor	Variable	Factor loading
Factor 2 Competitiveness	V01 – Use of cost management as a basis for decision-making	.749
	V02 – Cost management is relevant to the management of small and medium-sized enterprises	.841



V03 – MSE are influenced by cost management to face the competitive market	.855
V04 – Cost records	.683

Regarding variable V01 — Use of cost management as a basis for decision-making, the percentage of 0.749 corroborates the study by Zanin et al. (2019), in which the authors highlight the relevance of cost management for business decisions, but note that, in MSE, this information is rarely used due to managers' lack of technical knowledge. This understanding is corroborated by Santos et al. (2020) and Saldanha and Brambilla (2020), who highlight that cost information assists in the managers' decision-making process, as it optimizes the application of resources.

In turn, in the variable V02 – Cost management is relevant to the management of small and medium-sized enterprises, Scheren et al. (2019) corroborate the results of this variable, according to which cost management is essential to overcome adversities in the business world. Wamser et al. (2019) state that cost management promotes organizational effectiveness, as the company starts operating with an established profit margin. According to Sebrae (2022), despite the fact that 60% of companies do not use cost control, they are unanimous in recognizing its relevance (Queiroz et al., 2021; Santos & Chiaretto, 2019).

Concerning the variable V03 – MSE are influenced by cost management to face the competitive market, according to Aragão et al. (2021), companies must keep up with market changes, especially with regard to digital technologies that promote cost reduction; therefore, being aware of what occurs externally is essential to remain competitive. According to Cavalcanti and Santos (2022), this factor would be essential to match or surpass competitors. In turn, Costa et al. (2018) verify the need to promote the monitoring of competitiveness, that is, what competitors are doing with regard to cost management.

As for the last factor 2 variable, V04 – Cost records, we found that 39% of companies use information systems. According to Veloso et al. (2021), the absorption costing method, using a spreadsheet prepared in the Excel software, was predominant in their research, but in our study, absorption costing was the most used method, even with records in computerized systems.

This record is carried out in management by variable costing, considering that it presents the contribution margin, which indicates the profitability of the products and the break-even point, and defines the level of products that must be sold to cover fixed costs. This tool is fundamental for business planning. Conversely, absorption costing is used in the company's accounting records to comply with the country's tax legislation (Araújo, Margueiro & Morais, 2021; Rocha et al., 2019; Veloso et al., 2021; Zanin et al., 2019).

In the analyzed studies, there is unanimity in the recognition of cost management as relevant to the decision-making process. The lack of ability to use cost management was also evident. Thus, Zanin et al. (2019) pointed out the need for an experienced professional to carry out this task.

Dummer (2018) highlights cash flow as the most sought after tool, but rarely used due to managers' lack of knowledge. Rocha et al. (2019) and Zanin et al. (2019) highlighted variable costing as the most used method by MSE — the former in the use of concepts of contribution margin and break-even point in management analysis, and the latter in the analysis of the specificities of the types of companies to use this tool. Zanin, Magro, & Mazzioni (2019) verified the predominance of absorption costing in the MSE use.

In the research by Zanin et al. (2019), the relevance of variable costing for management was highlighted, with emphasis on the need for a professional with technical knowledge to promote cost management information.



Final considerations

This research aimed to highlight the determinants of cost management in MSE in the city of Mossoró (RN). To this end, the quantitative approach was used with the participation of MSE managers from the selected city.

Cost management is applied to companies owned by 70% of the respondents, and we also found that the most evident determinants for these companies were inventory control and valuation and competitiveness among their competitors in the market. We noticed that cost management for managers provides subsidies to guide decision-making; likewise, participants consider cost control information relevant to the planning and performance analysis of the company. We deem that this research succeeded in achieving its objective, which was to highlight the determinants of cost management in MSE, achieved by the data analysis.

It should be noted that about 30% of companies do not use any cost method, and about 43% of them have been in the market for over five years — and some, for over a decade. Therefore, this level is still considerable, as cost reduction is one of the main mechanisms for companies to achieve better results. Effective cost management can be carried out by, for instance, the use of appropriate technologies, costing methods, and analysis tools. Thus, when correctly implemented, cost control provides benefits for the organization.

Our contribution to academic studies lies in showing the relevance of cost management knowledge, identifying whether managers know or use the tools, and showing the need for cost management as a tool to support decision-making in MSE.

Regarding the study limitations, we emphasize the study sample, which is restricted to micro and small enterprises in Mossoró (RN), which does not allow the generalization of results, but allows for the replication of the study in other locations. Therefore, for future research, we point out the importance of expanding the studied sample, involving other cities as well as identifying the main factors that motivate the lack of effective cost control practices by MSE.

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