

Methodology to Determine Needs For Management Accounting Information in Micro and Small Enterprises

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ABSTRACT: This article aims to present a methodological proposal to determine needs for management accounting information in micro and small enterprises (MSEs). The determination of needs for information is steady in the critical success factors (CSF) of micro and small enterprises. So, this proposal was structured as it follows: Phase 1: Determining CSFs of MSEs; Phase 2) Determining Areas of Information. The research was elaborated to the light of the specialized literature, which allowed the creation of the methodological proposal. In a different moment, the method was submitted to the judgment of specialists for validation means. The data was extracted upon a judgment matrix in which specialists presented their opinions. These specialists were selected by scientific-technical criterion. The results were satisfactory, validating the proposal present to determine the needs for management accounting information.

KEYWORDS: determine needs for management accounting information in micro and small enterprises (MSEs)

I. INTRODUCTION

Management Accounting may be a system which supports efficient decisions in this kind of enterprises through its methods and techniques once it provides plausible and feasible tools to promote information on the decision making process and, with that, contributes with competitive advantages in the national and international marketing. Some of them are: cash flow; financial demonstrations; methodologies of defrayment; methods for tributary planning; budget tools; instruments and indicators of performance measurement, like balanced scorecard; planning; techniques of investment analysis; and many others.

This contribution of this research is centered specially on presenting a systemized set of chained and integrated tools to support decisions in management accounting for managers of this category of enterprises, to the light of the needs for management accounting information, which is one of the biggest challenges faced by these enterprises. This article aims to present a new methodological proposal to determine needs for management accounting information in micro and small enterprises (MSEs). The determination of needs for information is steady in the critical success factors (CSF) of micro and small enterprises. So, this proposal was structured as it follows: Phase 1) Determining CSFs of MSEs; Phase 2) Determining Areas of Information. This research aims to answer to the following question: how must the methodological structure be to determine needs for management accounting information in micro and small enterprises? The article is systemized in the sections: 3) Methodology: steps and application; 4) Suggested method; 5) Methodology application; 6) Conclusion and applications.

II. LITERATURE SURVEY

Recently relevant changes turned organizational frontiers more fluid and dynamic in answer to the accelerated rhythm of knowledge dissemination (ABRAHAMSON, 1991; GRILICHES, 1990; LIEBESKIND, 1996; TEECE, 1986), of innovation and international competition (CHESBROUGH e ROSENBLUM, 2002; FEENSTRA, 1998;

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SANTOS e EISENHARDT, 2005; CHRISTENSEN, 2003; DAMAPOUR, 1996; HIGGINS, 1995). This inspires us to reconsider the thoughts about how to gain with innovation (TEECE et. al., 1997; TIDD et.al., 1997; TEECE, 1986; MARTIN, HORNE, SCHULTZ, 1999; WHEELWRIGHT e CLARK, 1992). This way, innovative enterprises use their abilities to appropriate of economic value generated by their knowledge and innovations (COCKBURN e GRILICHES, 1988; GRILICHES, 1990; TEECE, 1986; HARABI, 1995; WINTER, 2006). Following this path, the offer of innovative products is a standard of quality in the dispute for undeferrable demands.

One can believe that the enterprises which can provide their products to clients with more efficiency and ease will probably be in better position on the creation of sustainable competitive advantage. At this perspective, the micro and small enterprises gain power, because they are potentially strong in job generation and have an elevated degree of participation in Brazilian economic growth. According to SEBRAE (2011), in Brazil, more than 1,2 million new formal enterprises are created every year, from which more than 99% are micro and small enterprises or individual entrepreneurs. Yet, according to the Brazilian Ministry of Labor and Employment (2011), micro and small enterprises are responsible for more than 50% of registered jobs in the country. If we add to that the occupation that the entrepreneurs generate for themselves, we can say that the micro and small enterprises are responsible for, at least, two thirds of the whole number of occupations in the private sector of the economy. According to SEBRAE (2013), together, they employ 52% of the total of formal jobs, responsible for 70% of new vacant jobs generated every month and 40% of the wage mass in the country, and correspond to around 25% of the Gross National Product (GNP). The numbers are big, but bigger are the spaces for growth and development.

The importance of this category of enterprises for the country is very clear. However, “it is not all a bed of roses”. The challenges are present as well as the problems to overcome. An expressive number of these enterprises close the doors too early. According to researches realized by IBGE (Brazilian Institute of Geography and Statistics), for every ten new enterprises, seven close in the first year. After analysis and studies about this kind of enterprises, SEBRAE (2010) concluded that one of the factors which determine the closing of these enterprises is just lack of management and entrepreneurial attitude. Still according to SEBRAE (2011), to 71% of the entrepreneurs of the active enterprises, public policies and the legal framework are the biggest difficulties on management, followed by economic and conjuncture factors, signed by around 70% of the participants.

On the other hand, to entrepreneurs with experiences in distinct kinds of enterprises (68%), the main reason for the closing of enterprises is centered in management flaws, from which we can highlight: lack of management knowledge and ignorance about the marketing, followed by economic reasons. For Segura, Sakara and Riccio (2003) *apud* Oliveira (2004), the main difficulties faced by small enterprises are: inappropriate financial information, lack of inventory control, exorbitant administrative expenses, short volume of sales, problems in marketing and sales, inappropriate or outdated price policies, lack of control in the costs system, unqualified labor force, leaders or managers without appropriate training. According to Longenecker (1997), one of the biggest obstacles to the competitiveness of Brazilian small enterprises is the difficulty of access to cutting edge information technology tools and to modern management techniques.

III. METHODOLOGY: STEPS AND APPLICATION

In this section, we present the methodological procedure to the elaboration of the suggested method, which aims to solve the research problem and reach the objectives of this work, that is to present a methodological proposal to determine needs for management accounting information in micro and small enterprises. So, at first, the research was elaborated to the light of the specialized literature. The data collected aims to build the methodological proposal for construct and content.

In the second step, the method was submitted to the judgment of specialists for validation, who gave their opinions about structures and content. Construct validity must be understood as the technique to show the validity of a construct of test or scale (PASQUALI, 2001). Therefore, we use two techniques: (i) analysis of the behavioral representation of the construct, which uses the following techniques: factorial analysis and analysis of internal

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consistence; and (ii) analysis by hypothesis, through the following techniques: criteria groups experimentally produced, developmental/age changes, correlation with other tests/scales, convergent validation and discrimination validation (or convergente/discrimination convergente).

In a different moment, Apparent and Content Validation must be understood as a systematic exam of the content in a test/scale, to determine if it covers a representative sample of the behavior pattern to be measured, assuring that all the most important aspects are included in the test in the right proportion. We have two categories of content validity: content validity itself and apparent or face validity. This article adopts the content validity, which must be understood as a technique based not in the content's appearance but in its essence and, in this case, the behavior pattern to be tested needs to be analyzed systematically to assure the inclusion of relevant aspects in the tool items.

IV. SUGGESTED METHOD

In this section we present the suggested method to determine needs for management accounting information in micro and small enterprises. Thus, de determination of needs for information was based on the methodology of critical success factors of micro and small enterprises. The phases which integrate the method are: Phase 1) Determining CSFs of MSEs; Phase 2) Determining Areas of Information in Micro and Small Enterprises; Phase 3) Evaluation of Global Development of Information Areas in Relation to Critical Success Factors. Now we will detail these procedures.

Phase 1) Modeling the Critical Success Factors in MSEs

In this phase, we determine the CSFs. The identification of CSFs will be done after a satisfactory review of the specialized literature, combined to many methods (LEIDECKER and BRUNO, 1984): (i) environmental analysis; (ii) structural analysis of the industry; (iii) inquiries to business specialists; and (iv) temporal factors/ intuitive. The intervention of specialists is determining on judging the CSFs. The option by these methods is due to the nature of their contributions, and because they are not sufficient when applied isolated. The environmental analysis takes into consideration the impact of external variables which have impact on the decisions in MSEs and it is possible to know their strengths and weaknesses and, with that, enables the performance control in the enterprise. Simultaneously to the use of these methods there is a satisfactory literature review. Once identified the CSFs, the following step is to group them for better comprehension. This grouping, by clusters, answers to the principle of arborescence, which allows the deployment of the CSFs in different processes or areas involved, always observing the relations of pertinence.

Phase 2) Modeling the Information Areas (IAs)

Once selected the CSFs, we started the definition of Information Areas (IAs) in function of their affinity to different components of the CSFs. IAs are the points which receive critical information to build and manage MSEs (application – study object). This information is originated internally and externally in relation to the project. The goal of these areas define specifically what should be achieved by each one to satisfy one or more of the MPEs' goals (business), aiming to contribute to the improvement of project development and management in terms of quality, productivity and profitability. To do so, the collection, analysis and processing of information must be centered in the set of activities which conforms these areas. The confirmation of IAs must be done through interviews/inquiries to specialists. At the same time, there is a vast literature review. We suggest the prioritization of IAs through psychometric tests (Thurstone's law of categorical judgment, 1927), following the same procedures described on the determination of CSFs. In short, the IAs are identified by affinities with the CSFs, based on the specialized literature and confirmed by specialists' judgment using a semi-structured form (judgment matrix).

Phase 3) Development of IAs in relation to the CSFs

After determining the IAs it is possible to identify on which of them it is necessary to emphasize the information gathering. This procedure may be developed with the support of multicriterion methods, which can quantify the solutions according to defined and scaled criterion to prioritize solutions in crescent order or generate a new subset of alternative solutions, through the decision maker's preferences and consequences. Here, the actions are evaluated according this criterion. Criterion are tools which allow comparison of actions in relation to particular points

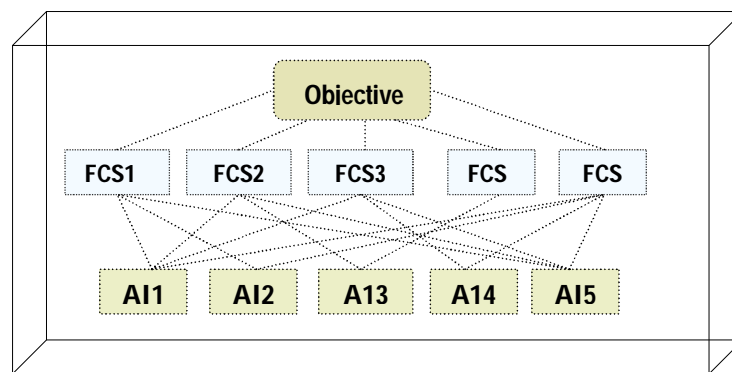
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of view. To each criteria is associated a preference meaning (it indicates which relation is valid: the bigger the value, the better – maximization; or the lower the value, the better – minimization). These methods are important as they try to establish comparisons between alternatives; they indicate how much one of the elements of the pair is as good as the other and establish the general classification through the specialists’ preferences in relation to certain attributes.

The structure of a multiobjective problem consists in defining, initially, the main objective or goal which one aims to achieve. Here we intend to establish priorities of efforts of IAs in relation to CSFs. The option by the method is due to its flexibility on considering all the particular conditions presented. Even if the results have a subjective character, they must be robust. This step is systematized in three levels: (i) first level of the hierarchical structure: objects to be achieved in this step; (ii) second level: the criterion, in this situation, the CFSs; and (iii) third level: the IAs, which are alternatives. After defining the hierarchical structure, we now build the judgment matrix, used to collect data in this step. This procedure aims to obtain the judgment of the relative importance between IAs and CSFs from the decision makers, comparing them pair by pair (Picture 1).



Picture 1: Information priority

For effect of performance analysis, it is essential to minimize the subjective character presented by the results. It requires the use of some comparison classes, which allows the junction of simplicity in analysis to the guarantee of its objectivity. The model of IAs’ performance evaluation is structured according to the following steps: **(i) data collection; (ii) evaluation of criterion performance; (iii) confirmation of the model’s standards and criterion weight; (iv) determination of the IAs’ partial performance; (v) determination of IAs’ global performance; and (vi) analysis and presentation of the performance results.**

The criterion are the CSFs, expressed in the way of weight to be determined in a direct way, in which the judges will attribute values according to the importance of each criteria. To each of them will be selected the maximum value attributed among all the interviewed. This phase aims to select the best alternative (IA) among the presented ones to the light of the criterion shown (CSFs), at the decision makers’ point of view. Attributing values to each criterion we get to a matrix of Criterion X Alternatives which provides, along with the vector Weights, the necessary subsidies to the application of the multicriterion method. We apply the methodology of selection and hierarchy of alternatives, using the methods “Compromise Programming”, “Promethee II” and “Eelctre II”. The alternatives and the criterion are of subjective nature, do not have a clear scale of values which might be used as a comparison resource. The “Electre” considers a continuous gradation of concordance preferences among strong and weak preferences, and “Promethee II” tries to maximize the preference function among the alternatives, indicating the intensity of preference of one alternative in relation to another, which gives a total ordination with the choice of the alternative with bigger liquid flow of importance. In “Electre III”, beyond the usual parameters, there is the need to determine (to each criterion) the thresholds P, q and v (which, respectively, indicate indifference, strong preference or veto/incomparability). The “Promethee” establishes a preference function to each criterion, which indicates the preference intensity of an alternative in relation to the other and allows the creation of a complete hierarchy of alternatives, allied to its simple use. “Promethee II” presents the total ordination, with the choice of the alternative with bigger liquid flow of

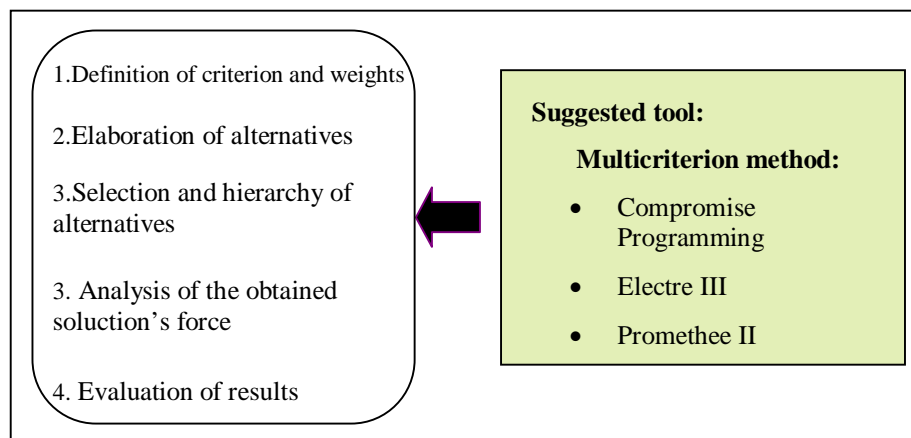
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importance. “Compromise Programming” is one of the most important methods in this category, elaborated to identify the solution which is closed to an ideal, optimal solution, therefore, impracticable.

On Picture 2 we present the flowchart of suggested procedures to decision support, aiming to solve the problem and prioritize the needs for information.



Picture 2: Diagram of suggested procedures to support the multiobjective decision.

In short, the application of the methods requires the inference of the weights extracted from the specialists' judgment to the evaluation criterion, expressing the relation of importance amongst them. The procedure to be used in this stage is the Delphi technique, based on the following stages: **(i) develop Delphi questionnaire; (ii) select and contact participants; (iii) select the sample size; (iv) develop the questionnaire, test it and analyze the answers. This phase is repeated three times to get to a concordance; and (v) elaborate final report.** According recommendations by the Delphi technique, a document will be produced initially, aiming to present the research and the criterion to be evaluated by a specialists' team. Later, we will select the specialists trying to identify the participants which represent the MSEs' context, to make the weight obtained to the criterion closer to the real opinion to the actors in context.

V. METHODOLOGY APPLICATION

In this section we elaborate the application of the method to the MSEs in Palmas, Tocantins, according to the following steps: *1. Determining CSFs; 2. Determining Information Areas; and 3. Priority of Information Areas in relation to the CSFs.* These procedures are detailed below.

Phase 1. Determining CSFs:

To the light of these concepts it is possible to understand that the critical success factors must be identified in an enterprise. After their identification they become a reference point to the whole organization and its management. According to Freire (2009), the CSFs define the main orientations which the management must follow in the implementation of management process control on the necessary information to decision making.

According to Dolabela (1999), the CSFs determining in micro and small enterprises are: production planning; sales planning; defrayal planning; storage planning; marketing planning; human resources training; productivity evaluation; quality control; computing resources and management accounting information. Moiole (2008) understands that CSFs are related to business practice, lean organization structure, organization culture, innovative capacity and competitive tactics. This author also highlights the creativity and talent of the entrepreneur, capacity to adapt to the

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market's uncertainties, flexibility on management structure, low indirect costs, among other factors. To Arpino (2008), the CSFs are based on factors like quality, cost, flexibility and innovation. According to Augustin *et. al.*(2006), the CSFs of a micro and small enterprise are: Quality management; Strategic planning; Cash Flow; Budget; Clients research; Logistics integration and Environment analysis. Albuquerque e Filho (2012) summarized in their research the critical success factors of micro and small enterprises in: quality; conformity; reliability; cost; delivery time; after sales; flexibility; innovation; performance; integration; information; appropriate use of IT production and management; mastery of knowledge; strategic and financial management. These variables are determinant to the good performance and competitiveness of micro and small enterprises.

Iudícibus and Marion (1999) say that accounting influences in the success or failure of MSEs:

We frequently observe that many enterprises, specially the small ones, have been broken or face serious problems to survive. We heard entrepreneurs which criticize the tax burden, social charges, lack of resources, high rates, etc, factors which, undoubtedly make the enterprises weak. However, going deeper on our investigations, we found that, many times, the “cancer cell” is not on those critics, but on bad management, decisions made without support or trustable data. Finally we observed, in these cases, unreal accounting, distorted, elaborated uniquely and exclusively to answer to fiscal demands. (IUDÍCIBUS and MARION, 1999, p. 19-20, our translation).

In a research made by SEBRAE (2004) it is possible to evidence the authors' affirmation. It makes clear that the monthly trial balance of the enterprises researched, which shows the movements on the main accounts of the entity, are not used by 67% of them. In micro enterprises, 72% ignore this demonstrative which represents the economic-financial well being in a generic way, but can provide basic information so the manager can follow more dynamic items, such as incomes and expenses/costs. Another factor shown by the research is that 84% of the enterprise showed they do not know the profit margin of their products/services, which corroborates the fragility of these entrepreneurs. The authors also show that more than half the enterprises (61%) do not control their storages, 34% said that the storages are controlled and 5% did not answer to this question.

According to the research realized by SEBRAE (2004), analyzing reasons to the closing of enterprises and comparing them to the success factors more frequently mentioned, we can observe that the factor which threatens the surviving of enterprises is lack of consistent data to decision making, since the choice of business to the way the operations are financed.

Still according to SEBRAE (2004), not using the accounting in managing micro and small enterprises is a critical factor to business failure, since success business ally their strategic objectives to the search for a forma accounting system, which aims to suply the management with appropriate information to keep the business running.

Going deeper on the failure of enterprises, Zaccarelli (2003) selects and mentions six lessons which, for him, are not considered enough to lead an enterprise to success. They are: Correcting management deficiencies and mistakes; Trying to imitate well-succeed enterprises; Looking for excellence; Trying to be good in everything; Using modern management techniques which are easy to be implanted; Elaborating superficial plans.

A research realized by SEBRAE (2007) brings two main factors as determinant to the success of enterprises: better economic environment and higher business quality. The same study also talked with entrepreneurs whose enterprises are still working and some of them whose enterprises are already closed about the critical success factors. These factors were divided into three categories: Management/ Accounting and financial abilities; Entrepreneur capacity and Operational logistics.

Morelli (1994) observed that the CSFs are connected to qualitative variables, which are related basically to the way of management and the kind of insertion in the market, i. e.: access to capital marketing and technological innovations; division of specialized work and others. According to Moreli (1994), CSFs are imbued with the use of quantitative variables. He considers as the main problems faced by the micro enterprises the inexistence of an organized accounting system and little reliability on some data obtained in researches, specially economic census.

In their study, Pereira and Santos (1995) identified that the basic CSFs of an enterprise are: well defined marketing strategy; customers' fidelity; effective communication with the market, which improves the enterprise's image; marketing mix clearly defined to the product, as well as price advertising, promotion and distribution; modern technology; appropriate location; partnership with suppliers; total quality and development productivity programs; operation with own equity or with positive leverage – efficient use of third party capital; profit reinvestment; low capital immobilization; debts under control; capitalization enterprise; not conflicting corporate structure for the

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partners; dedication of entrepreneurs, partners and family; innovative business management; participative management – team involved; mission and goals well defined and spread throughout the whole team and clear competitive strategy to the clients, suppliers and the team itself.

Pereira e Santos (1995), however, consider two the CSFs of environments: lack of previous management experience (this one is probably the most important, because it causes many other flaws), and lack of management competence which, along with the previous reason, is the explanation to all the other CSFs.

According to Degen (1989) the CSFs of most of little enterprises are the entrepreneurs' lack of abilities in management, financial, marketing or technology. The author highlights that many business would never fail if the entrepreneurs would had taken the appropriate care on planning and controlling cash flow.

Viapiana's research (2001) points that CSFs depend on how the enterprises perform certain recommended tasks for good management, and concludes that the success of a business depends on many internal and external factors, and it is related not only to the way "how" managers and enterprises do things, but, also, depends on the competence on doing it correctly, like investing in advertisement, making cash flow, provide training and others.

According to the National Quality Foundation (2006), success CSFs of micro and small enterprises are related to the dimensions of external environment, if they are alive organizations and if they are alert to the society and the environment, interact with competitors, have perception of their unachievable actives' value, have leadership, innovation, looks for knowledge and continuous learning, and information technology. These are the slopes which make the difference between successful and unsuccessful MSEs in a globalized and competitive market.

As we can see, to the light of a wide literature review we selected many critical success factors, presented as a success factor or as a failure or restriction factor. With these elements at hand the next step is to organize CSFs by groups (clusters). The results allowed us to find the following clusters: Political; Legal; Economic and Financial; Marketing and Technical, organized according to Chart 1.

Critical Success Factors				
Political	Legal	Economic and Financial	Marketing	Technical
Tax Laws	Regulation	Costs	Product supply	Information System
Investments policy	Labor management	Sales planning	Demand	Innovation
Tax policy	Human resources management	Defrayal planning	Costumer satisfaction	Technology
Tax incentive	Adequacy to the current Law	After Sales	Delivery time	Coputing resources
Reduction of tax burden	Elevated cost for opening, maintaining and closing an enterprise	Financial management	Communication with the market	Business practice
MSEs' law 123/2006	Fiscal demands	Accounting abilities	Distribution channels	Competitive tactics
Governmental purchases		Working capital	Logistics integration	Mastery of knowledge
Policies of access to credit		Own equity	Partnership with suppliers	Information management
Red tape reduction		Access to third party capital	Analysis of supply and demand	Management ability
High cost of labor red tape		Inventory control	Exportation costs and procedures	Search for knowledge
Slowness in obtaining		Price policy	Large scale sales and purchases	Information technology

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solutions/answers from public institutions				
Policies of access to credit		Outsourcing of basic activities	Collective buying	Professional qualification
		Credit cooperativism	Competitors' informality	Technical advisory and consulting

Chart 1: Clusters of Critical Success Factors in MSEs

Phase 2: Determining Information Areas

In this phase we determine the Information Areas in MSEs by affinity in relation to the CSFs. Thus, it was possible to identify the following Information Areas:

A1: Economic and Financial Area – in this IA activities of financial and economic nature are developed, such as: cash flow, investments analysis, price policy, cost policy, budget, inventory control, working capital, accounting management, productivity evaluation, breakeven point, amongst others.

A2: Marketing Area – in this IA there are activities related to market, like product pricing policy, product definition, product mix, use of physical resources, production planning and control, storage planning, definition of distribution channels, definition of suppliers, analysis of product supply and demand, communication with the market, quality control and others.

A3: Technical Area – this area includes activities related to technology, like information system, information management, innovation, technology, computing resources, search for knowledge, information technology, planning methods and techniques, competitive tactics and others.

A4: Management Area: in this IA are developed activities related to business management and to the management process which contribute directly to the engagement of the Power force in the success of strategies, like strategic planning, business practices, management abilities, resources management, organizational structure, leadership development, etc. This is also the area responsible to make the PDCA (plan, develop, check and adjust). It is also where the balanced scorecard is made.

A5: Human Resources Area: in this IA are developed activities related to the development of people's competences and the maintenance of their well being like wage management, recruiting, hiring/registry of employees, integration amongst coworkers, workers' training and development, generation of payroll, Occupational Health Medical Control Program management, control of workers' health check up, time card control, development of social assistance programs, orientation of workers whenever they need, control and filing of personal documents etc.

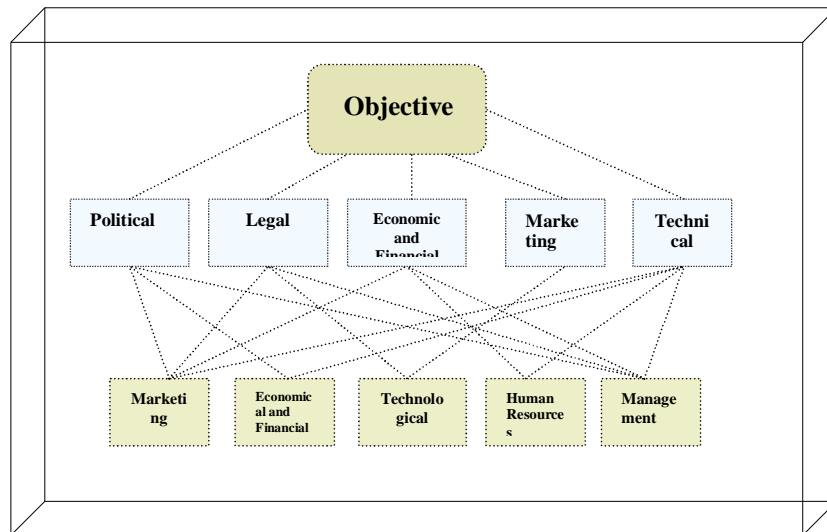
Phase 3: Development (Priority) of Information Areas in relation to the CSFs

Right after finishing the Information Areas, the next step is to establish the priority of information by crossing the Information Areas in relation to the CSFs (Picture 3):

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Picture 3: Information Priority

The results allowed us to establish the following priorities:

- ESP1: Economic and Financial;
- ESP2: Management;
- ESP3: Economic and Financial;
- ESP4: Human Resources;
- ESP5: Economic and Financial

As we can see, three-fifths of the specialists interviewed understand that the economic and financial area has a more relevant and significant impact on micro and small enterprises. They see that the information provided by this IA is fundamental to help managers on the decision making process, because it is in this IA where management accounting is located.

VI. CONCLUSIONS AND IMPLICATIONS

When developing the methodology we pointed the critical success factors, which are presented as success factors or failure/restriction factors. As the groups of factors with more influence in MSEs' success or failure we selected the following: Political, Legal, Economic and Financial, Marketing and Technical. Thus, the areas with more affinity to CSFs were: Human Resources, Management, Marketing, Economic and Financial. We realized that these areas are able to contribute to the improvement on MSEs' development and management in terms of quality, productivity and profitability.

As the proposal was developed, we got to what we intended to do: systematization of the phases which compose the method in determination of the Critical Success Factors in Micro and Small Enterprises; determining of the Information Areas in Micro and Small Enterprises; evaluation of global development of Information Areas in relation to the Critical Success Factors. The results were satisfactory and validated the proposal to determine the needs for management accounting information as a tool which may contribute to the success of micro and small enterprises.

We hope the results of this study may help managers of small enterprises to realize the value of economic and financial information, as well as marketing, human resources, technological, management and management accounting ones to control, plan and to guide decision making processes in their business.

The main limitations of this study are centered on the lack of other studies with similar proposals, which would be a support, as well as the lack of other works directed to the needs for information in MSEs. The methodology developed here may be used in a specific enterprise to validate its efficiency.

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We suggest, for further works, to expand this research to allow better comprehension of the Information Areas, since MSEs are relevant to Brazilian economy, because it is an alternative work which every ear contribute significantly to the increase of the gross national product. However, the problems faced in MSEs are many, but some of them, like the failure rate may be reduced if we create tools to support, study and research the sector, contributing to make them stronger in Brazil.

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