

## The importance of management accounting for decision-making: a case study in a construction company in the city of Balneário Camboriú-SC

*The importance of management accounting for decision-making: a case study in a construction company in the city of Balneário Camboriú-SC*

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### SUMMARY

The main objective of this paper is to demonstrate the importance of using management accounting tools in the decision-making process of a civil engineering company. It presents the benefits of management controls and the use of accounting reports. Through the inductive scientific method, a conclusion is drawn from the reported facts, starting with experiences and seeking promising solutions for achieving results. Based on the questionnaires, which used closed-ended questions and allowed for justification in some questions, the focus was on management accounting. The results demonstrated that accounting plays a significant role in decision-making, through reports that facilitate understanding of the company's financial situation.

**Keywords:** Management accounting. Management reports. Decision making.

### ABSTRACT

The main objective of this paper is to demonstrate the importance of using management accounting tools in the decision-making process of a civil engineering company. It presents the benefits of management controls and the use of accounting reports. Using the inductive scientific method, a conclusion is drawn from the reported facts, beginning with experiences and seeking promising results. Based on the questionnaires, which used closed-ended questions and allowed for justification in some questions, the focus was on management accounting. The results demonstrated that accounting plays a significant role in company decision-making, through reports that facilitate understanding of the company's financial situation.

**Keywords:** Management accounting. Management reports. Decision-making.

## 1 INTRODUCTION

The decision-making process is crucial to prevent bad consequences. avoided, thus making it less complicated to visualize the measures to be taken to each situation, therefore, management accounting is a tool of utmost importance for managers, because through it it is possible to obtain better results in the analyses managerial, associating the information generated by accounting with the generation of profit, that is, making the objective of establishing a company effective (PADOVEZE, 2010).

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In a business organization, management accounting will be efficient only if there are people within it capable of applying accounting concepts in procedures practical operation. Any and all management is an action, meaning its use as an instrument in the administration process. The information gathered by it will supply the company's control and planning segments as a set of guidelines for the decision making (PADOVEZE, 2010).

For Atkinson et al. (2000), any accounting management reports contain valuable information that helps employees and managers make better decisions and improve your companies' processes.

Analyze the importance of management accounting in the decision-making process in a civil engineering company. How management accounting benefits the decision-making process in a civil engineering company? The objectives: general and specific aspects of this research, which according to Marconi and Lakatos (2003), make it possible greater absorption of the content, making clear what was planned.

The research seeks to encourage company managers in general, as well as academics and professionals in the accounting field to develop and adopt information that helps decision making, demonstrating the importance of management accounting and how much it is essential to reliable information, as long as it is provided at the right time.

The justification for this research is to carry out the analysis of accounting reports. to verify that decision-making is being applied based on them. Many organizations do not use these reports because they believe they are not necessary or even due to not knowing the real importance of its use. Others, however, use it of this information in an erroneous way, thus making it difficult to obtain good results and enable the effective application of reports in decision-making.

This research seeks to encourage company managers in general, as well as academics and professionals in the accounting field to develop and adopt information that helps decision making, demonstrating the importance of management accounting and how much it is essential to reliable information, as long as it is provided at the right time.

Wrong decisions or even information used incorrectly can cause serious financial damage to the organization, contributing to its low performance and inefficiency in the market.

## 2 THEORETICAL BASIS

Even before humanity knew how to write and calculate, its qualitative notions and quantity already existed. Accounting was born with the first manifestations of civilization. Some archaeological evidence shows records in caves, bones and other materials that report human intelligence, thus elaborating the primitive account. With the increase in the number of records, the need for increased information arose and the account then became increasingly complete in data. (LOPES DE SÁ, 2012).

Accounting is linked to the need to control and record what man does intends to leave as an inheritance to his descendants. It was no longer enough for the human being keep in memory what he had, because with the volume of exchanges and possessions it was necessary a more refined control, in books, where they could record everything that happened, but there was still no concept associated with accounting (LUZ, 2015).

### 2.1 EMERGENCE OF ACCOUNTING

Through Chart 1, we can observe the evolution and some milestones in the history of accounting.

**Table 1 - History of civilization and accounting milestones**

Middle Ages	It is the period historically understood by the time that goes from the 5th century to the year 1453 of the Christian era. In 1202, Leonardo Fibonacci writes <i>Liber abaci</i> .
Modern Age	It is the time interval that comprises from 1453 to 1789. In 1458 Benedetto Coertugli published the work " <i>Della mercatura et del mercante perfetto</i> ", a milestone in academic production of accounting history. In At the same time, the writing " <i>Summa de arithmetica, geometria, proportioni et proportionalità</i> " (1494), whose author, Frei Luca Pacioli, includes a chapter that deals with a double-entry bookkeeping system. This work initiated the modernization of accounting.

Contemporary Age	It is the period from 1789 to the present day, in which another work promoted an extraordinary evolution of accounting knowledge, now with an emphasis on administration of wealth, not just in its control: <i>La contabilità applicata alle amministrazioni private e pubbliche</i> (1840), written by Francesco Villa, definitely marks the accounting as a useful and necessary knowledge for capitalist and promotes this area to the status of knowledge scientific
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Source: Luz (2015).

With the evolution of technologies and the increase in social needs, there was a expansion of accounting users, thus creating the need to highlight the achievements of companies for society, unlike what was previously the case, when the The sole purpose of accounting was to inform owners only of their profit and equity. certain period (MAUSS, et al 2006).

## 2.2 DIFFERENCE BETWEEN FINANCIAL AND MANAGEMENT ACCOUNTING

According to Padoveze (2010) the principles of financial accounting and management were designed for different purposes and users, as accounting management is intended to provide information to administrators, present in the daily life of the company. Financial accounting is that which provides information to shareholders, creditors among others outside the organizations. Table 2 presents the main differences between financial accounting and management accounting:

**Table 2 - Financial Accounting vs. Management Accounting**

Factor	Financial Accounting	Management Accounting
Users of reports	External and internal.	Interns.
Objective of reports	Facilitate financial analysis for needs of external users.	Special objective to facilitate planning, control, performance evaluation and decision making decision making internally.

Shape of reports	Balance Sheet, Income Statement, Statement of Sources and Uses of Funds and Statement of Changes in Equity.	Budgets, responsibility accounting, cost reports, special non-routine reports for facilitate decision-making.
Frequency of the reports	Annually, quarterly and occasionally monthly.	When needed by management.
Costs or values used	Primarily historical (past).	Historical and expected (predicted)
Bases of measurements used to quantify the data	Currency.	Multiple bases (current currency, foreign currency, hard currency, physical measures, indexes, etc.)
Restrictions in the information provided	Generally Accepted Accounting Principles No restrictions	except those determined by management.
Framework theoretical and technical	Accounting Science	Heavy use of other disciplines such as economics, finance, statistics, research, operations research, and organizational behavior.

Source: Padoveze (2010).

Through Table 2, it was possible to verify the main differences between the management and financial accounting. While financial accounting is mandatory in company, as it includes the recording of tax aspects, corporate aspects current and registration in national currency, and the accounting of historical values according to the monetary correction of financial statements in their legal aspects (PADOVEZE, 2010).

## 2.3 MANAGEMENT CONTROLS AND THEIR TOOLS

Management controls were developed for those companies that need them better management and improvement of your business strategies, therefore, widely used today by all those seeking continuous growth of their systems control, providing better knowledge of its internal processes, consecutively gaining an advantage over its competitors (GOMES, 1995).

Giustina (2017) states that organizations with a longer time using controls managers, have a certain competitive advantage over their competitors, as based on the tools used to obtain results, whether financial, organizational or market, have knowledge of their own functioning, identifying factors that are inconvenient for your financial growth and for improving your organizational strategy, making it perfectly possible to produce results positive and in accordance with what had already been planned.

According to Panosso et al. (2017), management control tools are built and used in carrying out monitoring and also in implementing practices strategic objectives of organizations. These tools consist of the pursuit of financial results, evaluating administrative routines and pointing out abnormal evidence of managerial interest, helping to build responses for management systems.

Companies in general, for the most part, are administered and managed by their founders or owners, aiming for a financial return on their investments and results satisfactory to its customers and suppliers. Management can be considered as the strategy used by entrepreneurs to carry out the actions intended by companies and play a competitive role in the environment in which they are inserted (GOMES, 2011).

The financial statements represent the structure of the equity position and financial situation of the organization in a given period. Its objective is to generate information about the result and financial flow, which are extremely important in decision-making. We have several accounting statements, namely, balance sheet, statements of income statement, statement of accumulated profits or losses, statement of cash flows, statement of added value and statement of changes in equity liquid (LISBON, 2006).

The cash flow statement, according to Marion (2012), is one of the main reports for management purposes, and with the modification of law 6,404/76 by law 11,638/07, it became

mandatory for publicly traded and large companies. The DFC (statement of cash flow) shows changes in cash and cash equivalent balances in a given period of the company, through flows of receipts and payments. There are two ways to obtain this demonstration, one of them is the direct form, which arises from the movement of cash and cash equivalents, and the second form is indirect, based on profit or loss of the exercise.

Financial statements emerged with the aim of simply assessing the variation in wealth of man, today has a vast list of people interested in his reports, among them there are the administrators, the investors, the employees, the society and finally, the government. The demonstrations provide important information to help in decision making, in them contains data from the entire year of the company, which is essential for analysis and creation of reports (MARION, 2012).

According to Melo and Barbosa (2018) to have a quality standard and with greater transparency in their reports, it is necessary that their disclosure complies with the standards and accounting standards, as this is essential for the management and correct evaluation of results. end of each period.

Inô's research (2014) aimed to analyze the performance of the professional accounting, according to the company profile, in order to contribute with data and information in order to promote better performance in the management development of entity studied. The result found through the research was that 45% of accounting professionals don't talk to their clients about accounting managerial. It was also found that a small portion of the sectors interviewed have technical managerial knowledge, it can also be seen that most entrepreneurs would be willing to pay more for this type of information since they realize that their companies would move towards the position they desire.

This study focuses on raising awareness and understanding on the part of managers of the importance of management accounting. Through its tools, the manager can visualize the reality of your company and what can be done to change the scenario. However, it is necessary for managers to be involved and willing to learn or at least have some knowledge. Otherwise, nothing will be of much use.

### 3 METHODOLOGICAL PROCEDURES

The methodology is the set of processes to be executed and employed to conduct the research. It is the moment when the path to achieve the objectives is defined. In this work the inductive method was used.

As Marconi and Lakatos (2003, p. 86) cite, the inductive method starts from a particular truth to induce a universal truth, thus the purpose of use of this method is “[...] to lead to conclusions whose content is much broader than that of the premises on which they were based.”

In this method, the relationship of facts is essential for arriving at a conclusion. And through research channels, data crossing enables more basis for the result.

Michel (2009) highlights that exploratory research seeks to provide greater familiarity with the object of study, gathering information, searching for documents, with to make it more explicit, eliminating the need for hypotheses. The author also highlights that this type of research aims to solve problems that are sought answers.

One of the advantages of a case study is the possibility of delving deeper into the your reality, enabling greater knowledge on the subject and expanding the range of conclusions that can be drawn to obtain results. One of its limitations is the impossibility of generalization, since each case study is referenced purely in a given situation, in which the same elements of analysis cannot be extracted for studies of another category (MICHEL, 2009).

Gil (2002) states that documents are elements that assist in the preparation of information, presenting a set of important data for the conclusion of the matter, being substantial in any study, as it exempts the use of other tools. In this research used a questionnaire with open and closed questions, adapted from the study of Silva (2013) following his line of analysis, as per appendix A.

In Michel's view (2009), documentary analysis is part of the process of identifying problem, which is of utmost importance to achieve research effectiveness. Legal documents, statistical sources, administrative publications and documents particulars are some of the examples of documentation that can be analyzed according to the author.

The documents to be analyzed in the company researched were all financial statements, balance sheet, trial balance, income statement between others.

The target population of this research were companies in the civil engineering sector, conceptually defined as a “[...] set of animate or inanimate beings that have at least one characteristic in common” (MARCONI; LAKATOS, 2003, p. 223).

The sample to be used is limited to a company located in the city of Balneário Camboriú/SC. According to authors Marconi and Lakatos (2003, p. 223) “[...] the concept of sample, is to be a portion or part, conveniently selected from the universe (population); is a subset of the universe [...]”.

In the view of Rea and Parker (2002), the researcher must select a sample that represents a micro portion of the population, and is able to produce a degree of acceptable precision for the study, that is, the effectiveness of the study must be weighed sample with the results of the study.

The sample of this research is classified as intentional non-probabilistic, which for Gil (2008), does not demonstrate statistical basis, therefore, it must be defined based on the factors adopted by the researcher.

The qualitative technique was used to compare the data obtained in the reports management data provided by the accounting firm and relate them to the decision-making process decision, thus making considerations relevant to the research topic. According to Gil (2002, p. 133), “qualitative analysis depends on many factors, such as the nature of the data collected, the extent of the sample, the research instruments and the theoretical assumptions that guided the investigation [...]”.

In Gil's view (2002), data analysis and interpretation techniques determine the tools to be used and the way they are presented, always taking into account consideration of its content, as it contains all the information necessary for the conclusion of the research. In this study, the data were presented through a summary table, these analyzed descriptively.

#### 4 DATA PRESENTATION AND ANALYSIS

In this topic, verifications and comparisons of the theoretical framework will be carried out and practical. In order to present the results of the specific objectives described in this

work, which are: checking whether the management control tools are having a significant application in the company; identification of how the reports are being used sent by accounting; presentation of the benefits of management control for decision-making decision-making and finally, the demonstration of management tools for more effective management efficient and effective.

To collect this data, a structured questionnaire was created with questions closed that were applied to the general and financial directors, respectively. As well as an interview that was recorded with them, along with company documentation.

By combining this information it was possible to verify the importance of using reports as a means of defining objectives, making decisions and positioning the company. In addition to providing a broad overview of the company's accounting and financial reality.

#### 4.1 ANALYSIS OF COLLECTED DATA – QUESTIONNAIRE

To collect data, a questionnaire with closed questions and the following questions was applied: possibility of justification in some issues. By defining a goal and a direction to be achieved so that the focus, in management accounting, could be answered through of the information collected. Because the purpose of the questionnaire is to identify how the company uses of accounting tools.

In Table 9, we will present the responses from the company's General Director.

**Table 9 – Presentation of questionnaire responses**

QUESTIONS	RESPONSE
What type of accounting does the company use?	Cost accounting.
Decision-making in the company is based on if:	In experiences and experiences over time.
Does the company use any type of planning for decision making?	Yes, by defining goals and objectives before the project begins. This allows for monitoring project progress and results, both financial and productive, enabling corrective or strategic decision-making to achieve initial goals and expectations.
In relation to major accounting changes, the company uses accounting to:	Seek improvements and have more knowledge when making decisions.
Does the company use any type of internal control?	Yes, cash flow, financial cost analysis, purchasing methodology, input and output flow, cost report for each project, inventory control, strict control of compliance with financial planning.
Regarding the company's vision, does it consider management accounting important?	Yes. Management accounting has proven to be an excellent option for implementation in a company. Currently, we rely on the professionalism of an accounting firm that interprets and analyzes accounting data.

	based on our revenue, profit, or expenses. Therefore, accounting data helps us make effective strategic decisions. Therefore, it can be concluded that, given the company's growth in recent years, accounting has been of fundamental importance.
Has the company ever had difficulty implementing accounting tools?	No, the company relies on third-party accounting, and the accounting firm is responsible for using these tools. Management uses only information contained in the monthly reports.
Regarding your knowledge of management accounting, what benefits can it bring to the company?	Competitive advantage and profit. Applying the right tools, such as accounting software, is key. Today, companies rely on the professionalism of a third-party firm; with management accounting, they can be confident that the process they're adopting is the most profitable.
Regarding accounting management reports, do they influence decision-making?	Yes, it is based on these reports that we can make the best decision.

Source: General Director (2018).

When analyzing Table 9, with the General Director's responses, it is clear that there is a understanding and knowledge of management accounting as a necessary differentiator for the company's financial health. It is through management accounting that we have the tools that will be used for a competitive advantage over competitors. But, in their perception the accounting used by the company is cost accounting.

In Table 10, we will have the presentation of the Financial Director's responses.

**Table 10 – Presentation of questionnaire responses**

QUESTIONS	RESPONSE
What type of accounting is used by enterprise?	Financial accounting.
Decision-making in the company is based on if:	In the experiences acquired over time.
The company uses some type of planning for decision making?	Yes, market need, according to our customers need the services, as we work with construction, we carry out short and medium-term planning.
Regarding the major accounting changes, company uses accounting to:	Seek improvements and have more knowledge in decision making decision.
The company uses some type of control internal?	Yes, Excel spreadsheets and a system called Controle, where financial entries are made.
As for the company's vision, it considers the management accounting important?	Yes, because it is through this that we will have the liquidity capacity of company, assets and liabilities. Enabling a comparison of liabilities, liquidity and fixed assets acquired, and endorse the company's evolution.
The company has already had difficulties executing the accounting tools?	Yes, because due to the shortage of employees the accumulation of launch takes place. With the modernization of systems

	tax authorities have better capacity.
Regarding your knowledge of management accounting, what are the benefits what can you bring to the company?	Competitive advantage and increased profit. A decision decision with greater technical support.
As for accounting management reports, influence decision-making?	Yes, it is through these reports that we can make the decision best decision.

Source: Financial Director (2018).

The qualitative technique was used to compare the data obtained in the reports management data provided by the accounting firm and relate them to the decision-making process decision, thus making considerations relevant to the research topic. According to Gil (2002, p. 133), “qualitative analysis depends on many factors, such as the nature of the data collected, the extent of the sample, the research instruments and the theoretical assumptions that guided the investigation [...]”.

Still for Marconi and Lakatos (2008), the questionnaire is made up of a set of questions, which are answered in writing without the interviewer being present. Along with the questionnaire, a letter should be sent notifying the importance of obtaining such results. In the research, questionnaires will be carried out for two people, those responsible respectively by the decision-making process, being the general director and the director financial.

Michel (2009) points out some advantages regarding the use of the questionnaire, which are: saving time and travel, achieving the acquisition of a significant amount of data, being able to reach a greater number of people and acquiring quick responses, having a lower risk of data distortion because the interviewee has more time to response.

The creation of processes and reports is a reality, in order to eliminate any previous remnants of financial and accounting control problems. And thus it will result in a better decision making.

#### 4.2 ANALYSIS OF COLLECTED DATA – INTERVIEW

It was through the analysis of the interview with the General Director that it was possible to identify that the company is very concerned about practicing and using the tools of accounting. It is clear that strategic planning will make the company can achieve its goals.

Table 11 presents the responses obtained in the interview with the General Director. An informal interview was conducted to gain a deeper understanding of the company and its management. The questions were based on the answers obtained through the questionnaire sent previously. And with that the interview was focused more on the accounting tools.

**Table 11 – Presentation of interview responses**

QUESTIONS	RESPONSE
Why use cost accounting?	It is the tool that produces information for decision making decisions. Based on operations reports.
The company considers it of great importance to management accounting, how this can make the most competitive company?	Management accounting enables the manager to make his decisions decisions with the smallest margin of error, as it offers a dataset for evaluation.
How Outsourced Accounting Provides support in decision making?	Outsourced accounting analyzes through information obtained from purchase notes, expenses, employees and other factors that make up the company's expenses, and provides accounting reports. And it is these reports that help to outline strategies.
How accounting tools influenced in the competitive advantage for the company?	It is through accounting reports and practices that we can check where there is a greater expense, where we can act more promptly. What is more advantageous for enterprise.

Source: General Director (2018).

In Table 11 there is a clear perception by the director and the entire strategic level of the company that when using management accounting, the data will be better analyzed and measured and therefore decisions will be faster and more informed.

It is possible to analyze the importance of the flow of information and the generation of reports accounting reports provided by outsourced accounting. It is through these reports that the the company can check the situation of each sector, where the expenses are going and where can improve in its administration.

In Gil's view (2002), data analysis and interpretation techniques determine the tools to be used and the way they are presented, always taking into account consideration of its content, as it contains all the information necessary for the conclusion of the research.

For authors Marconi and Lakatos (2008 p. 88), “observation is a data collection technique of data to obtain information and uses the senses to obtain certain

aspects of reality. It does not consist only of seeing and hearing, but also of examining facts or phenomena that one wishes to study”. According to the authors, one of the advantages of observation, compared to other forms of data collection, is that the data become notorious, which is not obtained with questionnaire or interview methods. Observation occurred in several stages of the research, being carried out during technical visits carried out by researcher, together with the company targeted by the study.

#### 4.3 DISCUSSION OF RESULTS

Through the specific objectives defined at the beginning of the work it was possible present the responses by the collection methods used. In Table 12, we will be able to view the result.

**Table 12 – Presentation of responses by collection method**

Answers	via questionnaire	via interview	via observation	via analysis of documents
<b>Specific objectives a)</b>				
<b>Verify whether the tools of management control he has application significant enterprise</b>	Yes the tools are used, but not used effectively, more based on reports of costs.	They have a science and applicability of the benefits internal and external that are provided.	The tools are known at the level strategic and in the tactical there are some difficulties to understanding.	They are reports important what base the taking of decisions. Reflect the reality from the enterprise.
<b>b) Identify how are being used you reports sent for the accounting</b>	They are used for the sockets of decisions.	They are the compass that guides the managers the outlet of decision.	You reports provided serve for the company to trace your planning.	Through of the reports you managers have the health report enterprise.
<b>c) Present the benefits of the management controls for taking decision</b>	Managers know of the importance and credit those controls the socket decision.	They envision a advantage competitive and a increase of profit.	With to the information passed on for the accounting and by internal reports can analyze the company.	Through of documents sent and generated internally, the managers can check and analyze the results of enterprise.

<p><b>d) Demonstrate the tools managerial more efficient and effective for management</b></p>	<p>The reports have great importance for the analyses.</p>	<p>Through of the reports what are generated.</p>	<p>You reports accounting and internal they are you more used and more effective.</p>	<p>They use of tools through of the reports.</p>
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Source: Author himself (2018).

In Table 12, we have a summary of the data collection channels. Where the analysis of all information. The use of management control tools is applicable in the company. These are reports that provide the basis for decision-making and that the objectives are outlined.

The use of reports provided by accounting is of great importance. for the company. They are fully used for decision-making and for directing your actions and objectives.

The benefits obtained with management control are noticeable in the scope of objectives, in the competitive advantages in relation to other competitors. Given that the benefits are obtained through reports, where it is possible to identify, correct and address the needs of a given problem, fact to be resolved or improvements.

#### 4.4 5W2H METHODOLOGY

According to Franklin (2006), the 5W2H tool is understood as a plan of action, that is, the result of planning as a way of guiding actions that should be executed and implemented, being a way of monitoring development than established in the planning stage.

Table 13 presents the use of the 5W2H methodology for the company mentioned in the paper. It is a tool that organizes and gives substance to what should be implemented. The methodology uses seven words in English: What, Where, Who, Why, When, How and How Much cost).

**Table 13 – Presentation of the 5W2H methodology**

What?	Who?	Where?	Why?	When?	How?	How much?
Implementation of a organizational chart	Manager of enterprise	Enterprise	Improve the flow of information and create an organizational structure	January 2019	Through internal communication	No cost and notice board
Implement monthly report with list of dismissed employees	Manager of enterprise	In the construction complexes	To check the quantity of resources layoff expenses	January 2019	Through internal communication	Without cost and notice board
Implement control of extra expenses	Manager of enterprise	Enterprise	Avoid waste and unnecessary expenses	January 2019	Spreadsheet Excel	No cost
Insert machine and parts control	Manager of enterprise	In the construction complexes	Greater control over the company's material assets	January 2019	Spreadsheet Excel	Without cost

Source: Author himself (2018).

The implementation of an organizational chart is necessary for an independent organization of its size. In this case, the creation of an organizational chart will help ensure the flow of information is followed and the hierarchy is obeyed. In this way, the processes will be followed and respected, the noise in communication too.

Dismissal reports will generate information about the reasons that lead to dismissal of employees. Through this, it will be possible to verify where the problems are occurring, in which sector the exodus is greatest. And what do the managers of their departments do to create a more productive environment.

The creation of a report to control extra expenses is to prevent the lack of planning, making managers and those responsible for certain sectors anticipate to potential problems. This way, it will be possible to identify the reason for this extra expense, whether it was an operational or management error.

The control of machine and parts registration through an inventory is necessary to prevent possible deviations, in addition to having greater control over the company's assets, since machines and parts become a fixed asset.



## 5 FINAL CONSIDERATIONS

Management accounting provides the information that is necessary to administration of several areas, increasing the effectiveness and efficiency of all functions business management. In contrast, there is the difficulty, and in many cases the lack of understanding and resistance to processes and the use of accounting tools managerial.

At the same time, the company studied faces difficulties in managing and standardizing processes, because no matter how many rules there are, there is human capital, and this asset is something that cannot be we can predict. However, a people manager is needed, an individual capable of manage relationships. Able to identify each skill of a given employee. That have full managerial powers.

Companies, as a whole, have difficulty understanding this role. They believe it is not necessary, but companies with a large number of employees need management of people is an item of competitive advantage.

When the use of management accounting by the organization is visible that the results already appear in the short term. Since information can be processed almost immediately, which helps in changing or altering decisions. Of course, awareness of the professionals involved is of utmost importance to obtain positive results. Because management accounting is not enough to offer several tools, if employees are not involved. The same goes for information and reports. generated by accounting and sent to the company, if not followed or applied there is a chance of success will be minimal.

For the management accounting implementation cycle to be effective, it is necessary that those involved are committed to the objective. And I believe that future studies are focused on employees.

In the business environment, the study shows that if an organization uses such practices the trend and take precautions against potential problems and outline practical actions that can achieve the objective. It is clear that accounting outside the company, outsourced, always has an advantage, that of identifying and analyzing certain points, without the worry of causing some interpersonal embarrassment. If the company x accounting relationship is optimized, the tools provided by accounting are of great advantage for searching of the objectives.

It is recommended to implement a program that interconnects the system accounting with that of the construction company, this way the reports will be faster, where access information will be immediate, anywhere. Training managers so that each increasingly use techniques and make use of them. Ultimately, the use of these resources would end any uncertainty and doubt, as decision-making will increasingly be based on technical information.

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