


STRATEGIC COST MANAGEMENT: THE USE OF ACCOUNTING TOOLS IN DECISION OPTIMIZATION <https://doi.org/10.63330/aurumpub.043-001>**Karolayne Sousa Silva¹ and Cleyton Vilmar de Oliveira Zucchi²****Abstract**

Since its inception, accounting science has been refined to meet the needs of its users, which must be maintained even today. Thus, this article aims to demonstrate the importance of new management tools for decision support. After the bibliographic survey, it was sought in the case study to achieve the proposed objective. Target costing proved useful in cost management based on the perception of customer value. While total cost of ownership contributes to cost-effective optimization of procurement choices. With the research, it is clear that modern management tools can insert accounting as a decisive factor in the implementation of strategy in organizations, reconciling the costing with the definition of reaching set goals, certainly increasing the value of science to end users.

Keywords: Accounting, Strategy, Decision.

INTRODUCTION

In the business world, space is becoming increasingly competitive among market organizations. Thus, surviving in this environment requires attention from all sides and directions, especially with regard to one's own competitors, making this one of the tools for commercial modernization.

In this sense, since 1980, scholars such as Johnson and Kaplan perceived that the business information generated at that time did not meet the managerial aspects necessary to support managers in matters related to reducing costs and improving productivity.

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Traditional management accounting tools were often focused on product cost for price formation, which would no longer be sustainable in a competitive environment. A gap then emerged between managerial tools and market strategy, requiring a connecting link. Thus, new accounting tools were developed to support decision-making, such as Strategic Cost Management.

Strategic Cost Management (SCM) presents fundamental alternatives for addressing any trace of cost through analyses consistent with both personal and business needs. The tool seeks to encompass what is not addressed by traditional costing methods, as a way of recovering key sources in order to remain constantly updated in the face of competition and modernity. It is important to highlight the importance of market value in influencing prices; considering the relevance of cost in price attribution alone does not bring advantage, which is where SCM tools fit in to provide a favorable situation conducive to innovation.

Therefore, the objective of this research is to demonstrate the importance of new managerial tools for decision support. To this end, related literature will be addressed and, subsequently, a case study of two Strategic Cost Management instruments will be applied: Target Costing Analysis and Total Cost of Ownership. The focus is, respectively, on the lodging service of a hotel located in the municipality of Cuiabá, Mato Grosso, and on the acquisition of two automobiles with a view to obtaining the best purchasing advantage.

In view of this context, knowledge and management of companies' internal costs share important particularities for current and future development, discoveries that encompass production and the specifics regarding how much the product costs the consumer, as well as the proper management of costs incurred during service provision and throughout the life cycle and disposal of the asset.

THEORETICAL CONTRIBUTIONS TO THE DEVELOPMENT OF THE RESEARCH

THE USE OF ACCOUNTING IN BUSINESS MANAGEMENT

Accounting is one of the oldest sciences in the world; it emerged alongside the earliest developments in primitive human life, using rock paintings or any object that could identify markings of herds and other goods. It was a way of demonstrating control and counting over material things.

Through changes in patrimony and the desire to meet the needs of that time, a barter technique was developed, consisting of exchanges between products. However, this novelty did not reflect the true value of one good in relation to another and, consequently, aroused interest in creating a tool to facilitate counting and commercial movement; thus, numbers emerged, respectively representing monetary significance in circulation.

According to Marion (2009, p. 28), accounting is the instrument that provides the maximum amount of useful information for decision-making inside and outside the company. It is very old and has always existed to help people make decisions.

Science is devoted to seeking, through an appropriate method, the resolution of a fact, and the influence of Luca Pacioli's work, *Summa de Arithmetica, Geometria, Proportioni et Proportionalità*, emphasized the importance of double-entry bookkeeping. It was a fundamental element in the construction of the first doctrines of accounting and is used to this day. Pillars such as these were strengthened during the Industrial Revolution, with the implementation of more refined accounting in order to efficiently contain the accelerated circulation of goods production.

According to Clóvis Luís Padoveze (2004):

The objective of Accounting is the control of patrimony. Control is carried out through the collection, storage, and processing of information arising from events that alter this patrimonial mass. Therefore, we can define Accounting as an information system that controls a company's patrimony (Padoveze, 2004, p. 29).

It has the capacity to control, measure, and preserve patrimonial changes of legal entities and individuals, based on the records of administrative and economic situations that occur as a result of human actions. With the scope of transforming accounting information into directions for decision-making, accounting is divided into various branches of study.

Accounting encompasses a broad field of study and may be used generally for all companies or, in particular, applied to a specific line of business or sector of the economy. It is integrated into effective support in any environment, with the purpose of meeting what is proposed by the user, simplifying a complex approach into stages to be gathered and analyzed according to feasibility.

Seeking to clarify this, Ornelas (2013) states that:

Accounting will serve as an instrument, as a managerial tool that will provide information and useful projections to assist decision-making. This information is transformed into quantitative and qualitative accounting reports and must be reported to accounting users. The main accounting reports will be called Financial Statements (Ornelas, 2013, p. 20).

It strongly contributes to the expansion of this category by assuming characteristics and careful planning of information, acquiring responsibility according to necessity and legal foundation for the correct preparation of statements, thereby providing credibility and transparency in business.

MANAGEMENT ACCOUNTING AS A TOOL TO SUPPORT MANAGEMENT

Accounting is a fundamental activity in economic life, especially in more modern economies. It seeks to prepare tailor-made reports according to the institution's needs through the collection of information for the purpose of controlling events. The term Management Accounting is used to describe the movement of this activity within organizations.

According to Silvio Aparecido Crepaldi (2004):

Management Accounting is the branch whose objective is to provide instruments to company managers that assist them in their managerial functions. It is aimed at the best use of the company's economic resources through adequate control of inputs carried out by a management information system (Crepaldi, 2004, p. 20).

It is related to internal purposes and seeks to present managers with interpretations of economic events, involving techniques that determine the real identity of results, directing the information obtained toward decision-making solutions for entities. It thus allows direct benefits for the company, offering differentiation based on data collection and transforming it into a favorable scenario for implementing various forms of management, acting in relative accordance with the requirements demanded by the manager.

As noted by Sérgio de Iudícibus (1998):

Management Accounting can be characterized, superficially, by the special focus given to various accounting techniques and procedures already known and addressed in cost accounting, financial analysis, balance sheet analysis, etc., placed in a different perspective, with a more analytical level of detail, or in a different form of presentation and classification, so as to assist the managers of entities in their decision-making process (Iudícibus, 1998, p. 21).

In a broad sense, this process extracts data in order to build coherent decision-making models, seeking techniques that “fit” in a valid and efficient way for the users of this tool. Oriented toward past or present situations, it estimates the future for the proper realization of the organizational structure.

MAIN MANAGEMENT ACCOUNTING TOOLS

It is noted that management accounting serves as a control panel for managers. To this end, Junior (2009, p. 371) explains that this accounting branch has the freedom to prepare reports through the need to interpret statements more objectively in relation to business functions, developing techniques for routine assistance, as shown below.

Chart 1

Management Accounting Tools

Tool	Description
Budget planning and control	Consists of preparing a plan of targets, considering elements such as company values, mission, and objectives.
Cost accounting	A structured and organized system for collecting data and information related to determining the cost of products and services and their managerial analyses.
Analysis of accounting statements	Consists of analyzing an entity’s accounting statements to support decision-making, make comparisons with competitors, analyze certain business segments, assist in decisions to purchase companies, etc.
Accounting in foreign currency	Serves users abroad or as an enhancement of management accounting. Such statements are prepared based on specific methodologies, using internationally accepted techniques.

Source: Adapted from JUNIOR (2009, p. 371).

This reinforces the methodological study of performance experiences in different situations, involving the essential skills of this branch. It generates consistent information about what is happening and which future actions to pursue so that the desired outcomes may be achieved.

It aims to analyze the facts that impact the company’s patrimony through detailed access to information, making it possible to identify failures and opportunities by strategically relating elements to costs and to the organization’s complete planning. These are alternatives associated with the projected and, consequently, realized balance due to accounting-managerial resources.

STRATEGIC PLANNING

The relentless search to identify oneself amid market operational fluctuations is the fuel for acquiring consistent steps and a lasting bond with the customer, because through obstacles, pillars are erected that may, as a positive consequence, leverage competitive acceptance among so many options. Through proper planning, the business segment is strengthened.

Planning levels are generated in order to make possible the preparation and interaction of plans, possessing specific characteristics according to the seriousness of the work to be dedicated. Three main levels may be highlighted: strategic, functional (tactical), and operational (Maximiano, 2000, p. 196).

Opportunities and threats to the quality of business activities must be in harmony with agile decision-making processes suited to challenges, following changes that are integrated into the methodology and the respective tools applied in favor of the organization's operational and competitive position.

According to Oliveira (2004):

Strategic planning is the administrative process that provides a methodology for establishing the best direction to be followed by the company, aiming at an optimized degree of interaction with the environment and acting in an innovative and differentiated manner (Djalma, 2004, p. 47-48).

When dealing with strategic planning, it is immediately associated with organization and analysis of improvement, as a way of developing a medium- to long-term perspective aimed at achieving objectives efficiently. It intends to follow the technological pace, proposing investment in attractive innovations and more precise solutions, thereby establishing a constant and tireless race against time.

It entails observing the market as a whole and finding resources in the entrepreneurial environment, obtaining analysis of products and services, cautiously assuming risks through the need to solve complex situations and control strategic execution.

STRATEGIC MANAGEMENT ACCOUNTING

Bringing together accounting management in a strategic aspect within an organization is something challenging in relation to the future. It encompasses a set of information developed for long-term planning, geared toward the characteristic essence of the entity (Andrade; Teixeira; Fortunato; Nossa, 2013, p. 106). Although there is no direct alignment as to what strategic management accounting may be, since it is a little-explored field, it operates in areas of operational management that are not part

of the analysis established by management accounting, thereby opening space for new attempts at success.

Grzeszeszyn (2005) offers a shortcut to understanding this theme, stating that:

Strategic management accounting can be understood as an effort by accounting professionals and scholars to provide new practices and theories that enable timely and relevant information capable of offering greater security during the process of strategy formulation, planning, and execution (Grzeszeszyn, 2005, p. 23).

This definition assigns particular emphasis to business strategy, granted by the positioning of the accountant within the company, influencing and gaining importance in the decision-making process and contributing to planning and control practices, conditions that provide competitive advantage.

Pires, Alves, and Rodrigues (2015, p. 5) argue that strategic management accounting serves to contribute to the formation of strategic information for management involving managerial action in planning. It performs the purpose of this theme in an observation directed toward the external public, namely customers, competitors, and market perspectives. It provides guidance for internal resources and organizational capabilities with the purpose of delivering better performance in the development of techniques aimed at achieving competitive advantages.

STRATEGIC COST MANAGEMENT

Strategic Cost Management is one of the tools within the broad field of Management Accounting, useful for generating relevant information for the proper management of costs. It includes the following artifacts: Value Chain Analysis, Total Cost of Ownership, Cost to Serve, Target Costing, Competitor Cost Analysis, and Activity-Based Costing (ABC).

It applies the ability to help reduce costs and improve productivity, meeting the need for integrating an entity into the globalized and competitive business environment, taking into account the relationship between the cost management process and the company's management process.

As pointed out by Eliseu Martins (2003):

To survive in these increasingly competitive markets, the company must pursue and achieve high levels of quality, efficiency, and productivity, eliminating waste and reducing costs. Therefore, managers need to receive precise, timely, and up-to-date information in order to provide effective support to the decision-making process (Martins, 2003, p. 298).

This understanding reinforces the idea that SCM is not merely an operational tool for controlling expenditures, but a strategic instrument that connects cost information to the decision-making process, making the organization more competitive and resilient in the face of market fluctuations.

Strategic elements clarify doubts and make a total difference in a decision, especially in the business sphere, where such factors greatly affect organizational balance. They provide credibility for managers to boldly maintain expansion and long-term survival.

Following Hansen's concept (2002, p. 423), "strategic cost management is the use of cost data to develop and identify superior strategies that will produce a sustainable competitive advantage." In a few words, the author summarizes the importance of adopting techniques for decision-making, ensuring profitability and a desired position.

Value Chain Analysis

Every company concentrates a set of activities resulting in the origin of resources. The purpose of value chain analysis is to clarify everything from the base of raw materials to issues interconnected with the end of the product after disposal by the final consumer. It is related to understanding cost behavior, using strategies to identify, through basic sources, how to design, produce, market, deliver, and sustain the product, directed toward offering lower prices than competitors (Christopher, 2007, p. 14).

It extends proportions up to the final consumer, since there are various situations in which goods are passed on before the end of their useful life, corresponding to costs that will be incurred at the moment the product is rejected. It encompasses the requirement and responsibility for the project carried

out by an organization, involving understanding among suppliers and production and sales cycles directed toward final distribution.

Competitor Cost Analysis

Every company seeks to stand out in the commercial environment in a way that differs from the others; finding a superior method that encourages the consumer to feel satisfied with the product or service among so many in the environment is something challenging. Observing the competitor becomes normal in a competitive space so that this obstacle may somehow be overcome.

In summary, Souza, Marengo, and Jaroseski (2012) report that:

Competitor cost analysis is one of the main practices of external cost analysis and involves the use of several techniques to obtain important information about the costs practiced by competitors. The main purpose is to have an approximate cost with which the company can formulate and implement its action strategies, such as offering greater value to the customer with reduced costs and enhancing profitability (Souza; Marengo; Jaroseski, 2012, p. 47).

In this way, analysis is acquired through the company's relative strategic positioning compared to its competitors, concentrating on obtaining systematic resources aimed at better quality conditions.

Activity-Based Costing (ABC)

For Martins (2003), Activity-Based Costing (ABC) represents a cost determination approach that distributes expenditures according to the activities performed by the company, providing greater precision in the allocation of resources. By detailing the consumption of inputs by activity, this method favors the identification of critical points and opportunities for cost reduction, in addition to supporting the value analysis of organizational processes.

According to Eliseu Martins (2003), Activity-Based Costing, known as ABC (Activity-Based Costing), is a costing methodology that seeks to significantly reduce distortions caused by the arbitrary allocation of indirect costs (Martins, 2003, p. 87).

According to Martins (2003), implementing ABC makes it possible to distribute incurred costs rationally to their respective generating activities. This methodology was designed to deepen the strategic analysis of expenditures linked to the activities that most demand resources within the organization, guiding continuous improvement decisions.

Cost to Serve

The applicability of resources developed to identify costs in all products is not clearly found, demanding more intensive analyses for proper distribution to the objects. To better verify this approach, Cost to Serve is a derivation of Activity-Based Costing, assigning the monitoring of the analysis referred to in this situation, in addition to products and services (Farias; Borinelli; Mantovani, 2010, p. 133). Thus, it does not correspond to a method in itself, but rather provides effort for the company's benefit by generating useful reports for changes and with a focus directed at customers.

It concerns the improvement of the ability to investigate costs such as sales, marketing, distribution, and administrative costs, so that the profitability and, subsequently, the return of each customer may be calculated. Farias, Borinelli, and Mantovani (2010, p. 129) establish that this tool promotes detailed observation through the use of managerial information regarding the products that offer profit and those that do not, that is, it presents the revenue position in relation to costs and, importantly, the costs to serve them.

The assessment resulting from cost-to-serve analyses allows organizations to adapt according to the type of activity, without there being a standard so that they may make decisions at the customer level, providing support that would not be possible by analyzing only the costs of producing or selling, and the profitability of the entity as a whole. Thus, it determines information about how much it costs to serve customers, supported by the profit and profitability of each one (Souza; Marçal; Gasparetto, 2019, p. 13).

Target Costing

Target Costing is an SCM instrument applicable in environments where price is strongly influenced by competition. In this process, the focus must be on consumers, and the value of the target cost must be determined and managed based on the price they are willing to pay.

As a fundamental premise, Cost is the expenditure related to goods or services used in the production of other goods and services. It is recognized at the moment the factors of production are used for the manufacture of a product or the execution of a service (Martins, 2003, p. 25). Meanwhile, Target is related to the objective to be achieved, the focus assigned to a product or service through specific analyses that address the desired choice.

Based on the formulation of these concepts, the association of the two terms encompasses sources of strategic cost management and is essentially aimed at achieving profit. Considering profit as a variable dependent on revenues and costs, it is advisable in situations where there is little or no possibility of readjusting price management, leaving cost management efforts as the alternative.

Target cost is the amount of costs that must be eliminated, or increased, so that the estimated cost of a product or service may fit the allowable cost, considering the cost of use and ownership for the consumer, the target price, and the target margins for each link in the chain (ROCHA, 1999, p. 126). In view of this, target cost is a way of analyzing the desired object in comparison with competitors so as to use it for the benefit of competitiveness and in accordance with the feasibility and quality of services. It is not a process directed solely toward cost reduction, but rather toward cost management.

Total Cost of Ownership

It is considered that total cost of ownership stems from the requirement to visualize all costs that will be incurred by the product throughout its useful life, including at the moment of disposal, and it may be used by all areas and for all types of products.

According to Ellram and Siferd (1998):

Total Cost of Ownership is a structured approach to determining the total costs associated with acquiring and subsequently using a given good or service from a given supplier. It is a comprehensive approach that goes beyond price to consider several other costs, among them: technical support, failure costs, administrative costs, maintenance, and life-cycle costs (Ellram; Siferd, 1998, p. 56).

In practical terms, Ellram and Siferd (1998) emphasize that this perspective broadens the manager's analytical horizon, who then begins to consider not only the amount paid at acquisition but also the subsequent expenditures throughout the useful life of the asset. Thus, aspects such as technical support, operational failures, administrative charges, and disposal become part of the purchasing decision equation, preventing choices based exclusively on the initial price from compromising the organization's economic efficiency.

Given the knowledge of SCM tools, it is possible to carry out planning according to the adaptation and importance of these artifacts. After the bibliographic treatment, two case studies were developed to demonstrate the usefulness of managerial tools.

RESULTS AND DISCUSSION

The present research used a bibliographic survey and a fictitious case study with two SCM instruments: Target Costing, focusing on the lodging service of a hotel in Cuiabá-MT, and Total Cost of Ownership, applied to the acquisition comparison of two automobiles from different manufacturers.

APPLICATION OF TARGET COSTING

The following table shows a cost structure, bringing together approximate values based on a hotel in the Municipality of Cuiabá-MT. For the survey, average costs and an average occupancy rate of 60% were used.

Table 1*Hotel Cost Table*

Expenses	Monthly Total	Per Apartment	Per Daily Rate
General Electricity	6,000.00	200.00	6.67
Depreciation	5,600.00	186.67	6.22
Employees	26,700.00	890.00	29.67
Internet	4,400.00	146.67	4.89
Subscription TV	1,500.00	50.00	1.67
Telephone	1,600.00	53.33	1.78
Water – General	800.00	26.67	0.89
Office Supplies	3,600.00	120.00	4.00
General Expenses	5,900.00	196.67	6.56
Breakfast	37,800.00	1,260.00	42.00
Miniatures	6,300.00	210.00	7.00
Simplified Tax Regime	28,800.00	960.00	32.00
Total	129,000.00	4,300.00	143.33

Source: Prepared by the authors

With the average lodging price at R\$ 200.00 and structural market changes increasing competitiveness, hotel occupancy underwent a sharp reduction. The hotel's current result scenario is presented below.

Table 2*Profit Margin*

Components	Value
Selling Price	200.00
(-) Average Costs	(143.33)
(=) Average Profit Margin (28%)	56.67

Source: Prepared by the authors.

However, if the lodging price were reduced in order to retain customers, the profit margin would decrease and would not reach the desired margin; therefore, cost management would become necessary. The alternative is to reduce costs without lowering the quality perceived by the customer, which is possible through target costing. The proposal is made through a satisfaction survey with the customers themselves in order to ascertain which service components add the most value to them.

In the next table, costs are computed and summarized. All resources and their degree of importance were identified before any modification, for example: the restaurant began to be outsourced, the minibars in each room were turned off (being turned on optionally), and finally there was a reduction in staff through the discontinuation of valet service, which was not of such value to the customer but burdened the company.

Table 3*Hotel Cost Readjustment*

Expenses	Monthly Total	Per Apartment	Per Daily Rate
General Electricity	5,400.00	180.00	6.00
Depreciation	5,000.00	166.67	5.56
Employees	21,700.00	723.33	24.11
Internet	3,300.00	110.00	3.67
Subscription TV	1,500.00	50.00	1.67
Telephone	1,600.00	53.33	1.78
Water – General	800.00	26.67	0.89
Office Supplies	3,400.00	113.33	3.78
General Expenses	5,900.00	196.67	6.56
Breakfast	18,000.00	600.00	20.00
Miniatures	6,300.00	210.00	7.00
Simplified Tax Regime	25,920.00	864.00	28.80
Electricity (Minibar)	450.00	15.00	0.50
Total	93,870.00	3,129.00	104.30

Source: Prepared by the authors.

The objective of target cost is the value of the daily rate and to increase the profit margin in a way that positively affects the performance and quality of services, creating resilient barriers to face obstacles, as a consequence of strategically analyzed efforts. This is shown in Table 4 below.

Table 4

Target Cost

Components	Value
Selling Price	180.00
Target Profit (42%)	75.70
Maximum Allowable Cost	104.30
Estimated Cost	143.33
Target Cost (Gap)	(-39.03)

Source: Prepared by the authors.

The difference is dynamic, according to variations as changes are developed, thus becoming a target. The process is focused on consumers, and the value of the target cost is determined and managed based on the price they are willing to pay. With this in mind, efforts are concentrated on cost management to assist in the coherent distribution of price management, as shown in Table 5.

Table 5

Achievement of the Desired Profit

Components	Value
Selling Price	180.00
(-) Average Costs	(104.30)
(=) Average Profit Margin (42%)	75.70

Source: Prepared by the authors.

The changes had direct effects on the hotel’s daily costs, simplifying components and resulting in an estimated cost value of R\$ 104.30; thus, achieving the daily rate of R\$ 180.00 to be offered, representing 42%. This provided a significant differential linked to elements aimed at satisfying the

desires of both parties, originally derived from strategic plans encompassing the demands of competitiveness.

APPLICATION OF TOTAL COST OF OWNERSHIP

Total Cost of Ownership is characterized by the study of all costs in the acquisition process, whether of goods or services. In this case, the comparison of two similar cars will be presented, a method calculated over the product cycle as a result of analyses of their respective costs, with the detailed structure resulting in a purchasing benefit.

In this situation, we have a comparison of the purchase and use costs of two similar cars from different manufacturers, identified as Car A and Car B, without naming them, taking into account certain costs incurred over only two years with the use of 24,000 km driven in total.

Table 6

Cost Comparison Between Cars of Different Brands

Cost Item	Car A	Car B
Purchase Price	R\$ 44,609.00	R\$ 43,542.00
Fuel Cost	R\$ 6,787.56	R\$ 7,404.60
Maintenance	R\$ 1,410.00	R\$ 3,020.00
Tax	R\$ 2,101.00	R\$ 2,449.00
Insurance	R\$ 4,479.24	R\$ 5,250.12
Total Price	R\$ 59,386.80	R\$ 61,665.72

Source: Prepared by the authors.

Through the application of this method, we can perceive that Car A has the best TCO, demonstrating a more favorable approach in values ranging from fuel supply, maintenance, insurance, and vehicle tax, despite its acquisition value being higher than that of Car B. This already highlights the ability to identify cost-benefit, which would not be properly carried out solely through the decision based

on the best purchase budget. It assigns focus to price guidance established in the use of the asset with regard to quality and the strategic economy of the purchasing area.

FINAL CONSIDERATIONS

With this research, it was possible to demonstrate, in both theoretical and practical terms, modern managerial tools as a means of cost management. Such tools corroborate the development of strategy, giving accounting a greater degree of instrumentality when market perspectives are incorporated into its activities.

The Target Cost methodology serves to meet the needs that interfere in costs and in the value the consumer is willing to pay; it lies in the ability to identify what must be done in order to achieve the desired satisfaction. This is similar to the target costing approach explained in hospitality, where the value of lodging is one of the problems faced in the face of competition. Through this artifact, companies seek to ensure that their selling prices remain constantly competitive and that service quality is maintained without affecting profitability or user perception.

Total Cost of Ownership demonstrates that users cannot make choices aimed only at the moment of acquisition, but rather at the entire life cycle of the product. The strategic relationship of costs positions the user to know the true values of each item expected to be acquired. It contributes to anticipating what will be used, indicating the advantage of choice by providing knowledge of the structure of all costs.

Therefore, these SCM instruments can be implemented in both business and individual contexts and used to support decision-making. They are identified through the selection of databases for the formation of solutions that significantly overcome difficulties, with the purpose of generating an advantage in the face of numerous factors related to competition, and consequently becoming decisive for survival in the current market.

It is therefore clear that there is a need to expand such tools for decision support, as they refer to the very continuous improvement of traditional tools, which must be enhanced over time. Thus, more than determining costs, accounting serves as a strategic tool for organizations.

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