

ISOMORPHISM EVIDENCES IN THE COST MANAGEMENT OF NONPROFIT ORGANIZATIONS IN BRAZIL

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ABSTRACT

This research aimed to analyze the isomorphism evidence in the habits, routines and cost management systems among the 100 best Brazilian nonprofit entities in 2017, listed by the DOAR Institute and Época Magazine. The study is exploratory and descriptive, with a quantitative approach. Data was collected through a survey. All 100 entities were contacted and 30 of them answered the questionnaire. The relation between the grouping variables regarding the profile of the entities and of the respondents, and the tested variables related to costing systems of the habits and routines of cost management, and the benefits and difficulties found in it were analyzed in order to find evidence of isomorphism. The results of the Spearman correlation test, at 95% confidence level, point to evidence of isomorphism in the cost management of the analyzed entities.

Keywords: *Isomorphism. Cost management. Nonprofit organizations.*

1 INTRODUCTION

The cost approach is a relevant topic because of its potential to produce managerial information useful for decision making. Strategic cost management encompasses costing systems, habits and routines, which assist managers in organizations' day-to-day tasks. Among these organizations are nonprofit organizations (NPO), which make up the so-called third sector and have been receiving attention from researchers (Scarpin and Santos, 2012).

Although these entities do not aim for profit, they need financial resources to provide services and activities to society as well as to being able to carry out these actions (Araújo,

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