

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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Salgado, Bonacim and Girioli, 2007). Thus, they suffer when there is scarcity of resources and of help from the public authorities (Ramos, Policário, Gouveia and Deorce, 2017).

This problem is exacerbated by the fact that NPOs present incipient financial control, mainly related to cost management, as there is no consensus yet as to how this applies to these entities (Ribeiro *et al.*, 2015). For this reason, the NPOs seek in the private companies management models a management reference to guarantee organizational effectiveness (Cunha, 2008).

In this context of uncertainties, when an NPO starts to incorporate an efficient model and becomes successful, other entities of the same sector can take ownership of this legitimized model and, in this way, isomorphism arises (Dimaggio and Powell, 2005).

Research by Callado and Pinho (2014) has aimed to investigate evidence of isomorphism in cost management practices of micro and small commercial and service provision enterprises. As for the study by Callado, Callado and Almeida (2014), it has aimed to seek to investigate the presence of isomorphism in cost management aspects of companies located in the IT sector at Porto Digital in the Brazilian state of Pernambuco.

No research has been found with the proposal to investigate evidence of isomorphism in habits, routines and cost management systems of the NPO, being a subject that has relevance in social and organizational contexts. In 2017, Brazilian institute *Instituto DOAR* and Brazilian magazine *Revista Época* elected the 100 NPOs with the best levels of efficiency, quality of management, transparency and good governance in Brazil (Instituto Doar, 2017).

Considering that there is as yet no understanding of issues related to cost management in these entities, supported by the aforementioned arguments, isomorphism can be a way for NPOs to establish cost management and strengthen the organizational field in search of legitimacy.

In this way, the research seeks to answer the following question: **What are the evidences of isomorphism in habits, routines and cost management systems of the 100 best nonprofit organizations of Brazil in 2017, listed by *Instituto DOAR* and *Revista Época*?** The objective is to analyze evidences of isomorphism in habits, routines and cost management systems of the 100 best nonprofit organizations of Brazil in 2017, listed by *Instituto DOAR* and *Revista Época*.

The research is justified by the need to investigate how organizations of the third sector are structured in management of internal controls, mainly costs (Scarpin and Santos, 2012), because one still questions how to apply it in these entities. In this way, it can contribute to this understanding, since it presents relationships that involve the profile of entities and respondents in cost management operationalization.

The study has as a delimitation the obtaining of data from the 100 best NPOs of Brazil listed by *Instituto Doar* and *Revista Época* in 2017 (Instituto Doar, 2017) and is structured in six blocks, this first one consisting of the introduction. Two blocks are then delineated below for the theoretical reference. The research methodology and the data analysis are also presented below. Finally a conclusion is presented.

2 TRANSITION FROM THE COST APPROACH: FROM COST ACCOUNTING TO STRATEGIC COST MANAGEMENT

Cost accounting has emerged during the mercantilist period – prior to the Industrial Revolution – and aimed to calculate results and measure inventories (Almada, Souza and Laia, 2016). According to Junqueira and Sousa Filho (1999), organizations' great concern was related to measurement of inventories. Accountants would attribute their knowledge to measurement of inventories and would contribute little to other decisions, since organizations' cost accounting would be limited to factors from internal environments.

However, with the institutionalization of machines, factories and industries – from the Industrial Revolution – these organizations' needs would begin to demand a certain complexity, modifying society's social and economic structures (Shortridge and Smith, 2009). In this sense,

Major (2009, p. 44) argues that between the 1950s and 1960s, managerial accounting research emphasized the idea that “information generated by management should be useful to managers and support their decision-making processes.”

This emphasis presents the characteristic that led to the transition from cost accounting to the analysis of cost management described by Shank (1989): decision making. Cost accounting would be concerned with practice and would present convergence with the accounting normative perspective since it represents the sets of techniques used to indicate how accounting practices should be (Spessatto and Bezerra, 2008).

Thus, Major (2009) explains that this perspective does not help in understanding the events related to the theory and practice of organizations that formalize decision making. Therefore, cost accounting was developed to analyze cost management in order to allow this relationship, aiding in control and production of information for decision making (Almada, Souza and Laia, 2016).

Callado, Callado and Almeida (2014, p. 205) state that cost management consists of “identifying and weighing the main aspects related to a given business context and plays an important role in decision-making processes, acting as a relevant data collector.”

Cost management is concerned with analyzing how accounting and financial information can contribute to organizations’ decision-making processes, as well as verifying that prices charged for their products and services are in line with organizations’ expectations of financial return and competition (Vieira, Maciel and Ribas, 2009).

These aspects are related to a positivist or dominant perspective of accounting, since they focus on prediction of aggregated economic behaviors (Major, 2009). Although related to a positivist view, the cost management analysis also considers normative elements of the first phase of cost approach.

However, the competitive advantage began to exert influence among organizations when the implementation of strategic actions to generate competitive forces and to shape the strategy of organizations began (Porter, 1979). According to Langfield-Smith (2008), although managerial accounting would emphasize the role of financial information in decision making, it would not yet explicitly or even implicitly consider business contexts.

To meet these organizational demands, the cost management analysis also received this new strategic approach, becoming strategic cost management (GEC, in the Brazilian Portuguese abbreviation) (Shank, 1989). In the 1970s, studies on “strategy” began to be published in books and major journals and academic magazines on strategic management (Shank, 1989). However, management accounting books and accounting journals would pay little attention to the strategy topic (Shank, 1989). One of the pioneers of the strategy topic, Michael Porter, launched in 1979 the article “*How competitive forces shape strategy*”, in which he presented the model of the five competitive forces that shape organizations’ strategies. According to Langfield-Smith (2008), the first study on strategic managerial accounting was published in 1981.

These events have led researchers in the accounting field to consider the strategy topic in their research. Souza, Schnorr and Ferreira (2013, p. 4) have said that “transformations in companies’ operating environment, economic changes driven by globalization and technological advances have led companies to direct the strategic management focus to improvement of their functional processes.”

This need is shown by Diehl (2006, p. 69) when stating that “Alignment between management controls and strategy has been proposed as an alternative to increase organizations’ competitiveness and there is also empirical evidence to support this.” GEC aligns companies’ resources and cost structure, associated with long-term strategies and short-term tactics (Anderson and Dekker, 2009).

For Lauschner and Beuren (2004, p. 57), GEC “Intends to provide cost information necessary to adequately support strategic and operational decisions.” GEC practices can contribute to efficient use of productive resources and ensure competitive advantage (Souza,

Silva and Pilz, 2010). However, GEC implementation in an organization only occurs if integrated to internal dimensions consisting of organizational aspects and external dimensions consisting of clients and suppliers (Aguar and Martins, 2006).

Shank (1989) describes that GEC also considers the value chain approach, the concept of which comprises a benchmark for strategic management decision making because it involves events outside organizations that impact their operations and costs (Wrubel, Diehl and Ott, 2010).

According to Lauschner and Beuren (2004, p. 62), “Companies’ value chain is seen as a set of activities that companies perform in different functional areas.” In this sense, value chain means the set of activities directed to products and services and is not to be confused with value generation for companies. This step is considered a consequence of performing the value chain.

As for organizations’ strategic positioning, they must define a plan of action that shall guide them in the search for competitive advantage (Cavalcanti, Ferreira and Araújo, 2013). Shank (1989) describes that the first strategic positioning strategy comprises organizations’ choice to compete with costs while the second one derives from organizations’ choice to compete by presenting products and services that are superior and have better quality.

GEC also considers cost management by structural drivers and cost management by the executing drivers (Shank, 1989; Henri, Boiral and Roy, 2015). In this sense, Chua (1986) asserts that accounting information tends to expand in sectors of the economy and, as accountants become more involved with policy formulation at a macro level, it may no longer be useful to distinguish what is political/social from accounting numbers economic effects.

In view of that, GEC has an approach related to an alternative or critical perspective of accounting because by means of these practices the construction of organizational and social realities is promoted (Chua, 1986; Major, 2009). GEC also agglutinates elements that enable the positivist approach related to the interaction of individuals, systems and subunits and aspects of the normative vision that involve topics of human consciousness, allowing the development of triangulation of information from perspectives, a situation advocated by Major (2009).

3 INSTITUTIONAL THEORY AND COST MANAGEMENT OF NONPROFITS

Organizations’ internal environment and their institutional analysis, built from systems, habits and routines, are approached by the school of thought of the Old Institutional Economics (OIE) (Burns and Scapens, 2000). OIE breaks with the rationality verified in the neoclassical vision and focuses on internal organizational environments and the analyzed characteristics that involve individuals and political, cultural and cognitive aspects (Cunha, Santos and Beuren, 2010).

Habits involving the tendency to engage in previously adopted or acquired forms of action are analyzed, the repetition of which shall become rule-driven routines (Guerreiro, Pereira and Frezatti, 2008). A management system for internal control is institutionalized in an organization when individuals are involved in operations and are able to interpret and reproduce rules over time (Cunha, Santos and Beuren, 2010).

Despite the relevance of internal controls in organizations, issues related to cost management are still incipient in the context of NPOs (Ribeiro *et al.*, 2015). According to Martins, Pedrosa Neto and Araújo (2008, p. 67), one of the great problems of NPOs “refers to technical and conceptual knowledge in administration and finance, leading to structural deficiencies in planning and, consequently, management.”

In this environment of uncertainties, organizations of the third sector start to look for alternatives in the models of management of private companies to incorporate in their organizational contexts (Cunha, 2008). In this way, organizations of this sector come to consider this model as an opportunity to fill the gaps that involve its application in nonprofit contexts.

Since these organizations resemble in management processes, there are evidences of isomorphism, which can be considered an advantage for this sector, since it strengthens the organizational field in terms of the definition of management and internal control models.

The new institutional sociology (NIS), one of the aspects of the institutional theory, addresses the characteristics of institutional isomorphism, which involve coercive, normative and mimetic isomorphism (Dimaggio and Powell, 2005).

Coercive isomorphism results from formal and informal pressures exerted on organizations from other structures that have authority, having a relation of dependence (Dimaggio and Powell, 2005). Normative isomorphism is related to professional aspects for, according to DiMaggio and Powell (2005, p. 79), it represents “professionalization as the collective struggle of members of a profession to define the conditions and methods of their work.”

As for mimetic isomorphism, however, it derives from the environment of uncertainties in which organizations become similar by adopting the same socially accepted practices of managerial and technological aspects (Dimaggio and Powell, 2005). Callado, Callado and Almeida (2014) consider that organizations’ general characteristics represent explanatory sources of isomorphism.

On the other hand, Hared, Abdullah and Huque (2013) argue that the role of sociocultural factors in the design and use of managerial control systems is an emerging and little studied issue, since control systems are products of the social context. In this way, social aspects can also represent sources of isomorphism.

The international literature, by means of articles by Leiter (2005), Ramanath (2009), Verbruggen, Christiaens and Milis (2011), Claeys and Jackson (2012), Alyahya, Hijazi and Harvey (2018) and Arvidson (2018), presents the discussion of isomorphism in the management of NPO. Research presents heterogeneous results regarding the presence of isomorphism in the organizational fields studied. Moreover, there is no consensus on the impact that isomorphism can cause in NPOs, whether beneficial or harmful to management. None of these studies has sought to analyze the presence of isomorphism in processes related to cost management.

This question has been investigated in the Brazilian literature, mainly in the context of private companies (Callado, Callado and Almeida, 2014; Callado and Pinho, 2014; Guidi, Morgan, Montebelo and Corrêa, 2017). In this sense, some research that points out characteristics about cost management in NPOs can promote the investigation of isomorphism in these entities. A study by Oliveira, Pereira, Martins and Souza (2017) has identified that Brazilian NPOs in the case study prioritizes cost accounting in their management and internal controls processes and also use control means that support the feasibility analysis of projects.

To perform such activities, entities may use costing systems. Limongi, Imeton and Laffin (2007) have identified that some entities use the variable costing system, RKW and ABC. According to the authors, most of the entities analyzed do not use costing systems. According to Barragan, Weffort and Aranha (2006), non-use of internal controls in managing NPOs may be related, for example, to lack of training people and the cost of implementing such systems.

In view of this lack of research on the subject, it is necessary to discuss aspects of isomorphism in the management of NPO costs related to costing systems, habits, routines and benefits and difficulties that managers claim to find in the establishment of such instruments of internal control.

4 METHODOLOGY

This study is characterized as exploratory-descriptive regarding its objective. Exploratory research has, as a central concern, identification of factors that determine or contribute to the occurrence of phenomena, while the descriptive ones seeks to describe characteristics of a given population by means of relations among variables (Gil, 2002).

As for the approach to the research problem, it is configured as quantitative. According to Richardson (2009), the quantitative method guarantees, in principle, the precision of the analyses and interpretations by means of statistical analyses, being “frequently applied in descriptive studies, in those that seek to discover and classify the relationship among variables, as well as in those that investigate the causal relation among phenomena.”

The technical procedure used is the survey, a technique that, according to Martins and Theóphilo (2009), is configured by the use of a questionnaire as a data collection instrument. The universe analyzed consists of the 100 best NPOs of Brazil in 2017, listed by *Instituto DOAR* and *Revista Época* (Instituto Doar, 2017). Types of activities that these entities develop were analyzed, identifying that, for the most part, they are related to social assistance. The variables investigated in the research are described in Table 1.

Table 1
Variables analyzed in the research

Groups	Variables
Group 1 (grouping variables referring to the respondents' profile).	Gender (female or male); age (up to 30 years, 31 to 45 years, 46 to 65 years); professional experience (up to 10 years, 11 to 20 years, 21 to 35 years, over 36 years); occupation performed in the entity (accountant or not).
Group 2 (grouping variables referring to the entities' profile).	Length of service (up to 5 years, from 6 to 15 years, from 16 to 25 years, over 26 years); number of employees (up to 20 employees, 21-40 employees, 41-60 employees, more than 61 employees); legal classification (association, foundation, religious organization, political party).
Group 3 (tested variables related to costing systems).	Direct/variable costing; concept of unit of production effort (UEP, in the Brazilian Portuguese abbreviation); standard product cost; costing by absorption; ABC costing; RKW costing). All these variables were dichotomically defined, assuming only one response.
Group 4 (tested variables referring to habits and routines).	Value chain; cost drivers; strategic positioning; costing calculation by systems and no longer by individuals; contribution margin as an indicator of profitability; reports of service orders and activities; cost variation reports; flexible budgeting for cost control; monthly monitoring of inventories and cost reporting systems; monthly financial performance reports; quantitative methods of cost analysis; control of expenses and costs; financial flow for daily transfer to the management; professionals' involvement and readiness, encouraging continuous search for new ways to develop attributions; meetings for task definition among cost management teams. All variables of this group have been measured using a four-level ordinal scale (1 – unincorporated, 2 – in an incorporation phase, 3 – partially incorporated, 4 – fully incorporated).
Group 5 (tested variables related to the benefits of cost management operationalization).	Combating fraud and errors; operational efficiency; consolidation of organizational policies. All variables of this group have been measured according to the Likert scale from 1 to 5 (1 – strongly disagree, 2 – mostly disagree, 3 – slightly disagree, 4 – slightly agree, 5 – strongly agree).
Group 6 (tested variables related to the difficulties of cost management operationalization).	Disinterest from the board of directors; disinterest from the team; resistance to convincing that the culture of cost management brings benefits; lack of training people; implementation cost and maintenance of cost management controls. All variables of this group have been measured according to the Likert scale from 1 to 5 (1 – strongly disagree, 2 – mostly disagree, 3 – slightly disagree, 4 – slightly agree, 5 – strongly agree).

Source: adapted from Shank (1989), Barragan, Weffort and Aranha (2005), Guerreiro, Pereira and Rezende (2006), Limongi, Imeton and Laffin (2007) and Boff, Beuren and Guerreiro (2008).

Groups 1 and 2 represent the grouping variables since they are characterized as sources of isomorphism (Callado, Callado and Almeida, 2014; Hared, Abdullah and Huque, 2013). As for

variables of groups 3 to 6 presented in Table 1, they have been discussed in previous research and adapted to the proposal of this research, which was to analyze evidence of isomorphism in management of NPO costs. Therefore, relationships between the grouping variables (groups 1 and 2) with tested variables (groups 3 to 6) have been analyzed.

Data collection was performed by means a questionnaire developed with the Google Forms tool and addressed to the entities' e-mail addresses that make up the research universe. Questionnaire is understood as a data collection instrument consisting of an ordered series of questions that involve the research variables (Marconi and Lakatos, 2002). Only 30 entities (30%) of the registry answered the research instrument, which is the response rate of entities analyzed in the study.

This situation is considered one of the limitations of the research. However, the percentage is close to the average rate of return for research dealing with cost management, as stated by Souza, Rasia and Almeida (2015). In the research by Marinho, Alberton, Goulart, Bittencourt and Mueller (2011) only 38 organizations out of a total of 164 responded to the survey, accounting for 23% of the rate of return. Thus, it is evaluated that this is one of the recurring problems in the use of questionnaires.

The quantitative analysis techniques used were the descriptive statistics and the nonparametric Spearman's rank correlation coefficient method. The choice of this statistical test is justified for two reasons, the first one depending on the entities' response rate. According to Bruni (2008), for large samples, as a function of the central limit theorem, the data normality premise can be relaxed, being able to undergo parametric tests. However, when the samples are small and it is not possible to verify the group data normality, application of statistical tests is conditioned to the use of nonparametric models. According to Stevenson (2001), assumptions of the central limit theorem indicate that a sample with more than 30 observations assumes normality in the sample distribution. Therefore, since only 30 entities answered the questionnaire, the statistical analysis is conditioned by the nonparametric test.

Secondly, it is justified by the survey variable characteristics, measured in nominal and ordinal scales. The Spearman's test is appropriate when analyzing relations between variables measured at nominal or ordinal scales (Hair Jr., Babin, Money and Samouel, 2005).

Tests were performed at the 95% confidence level, based on the assumption by Callado, Callado and Almeida (2014), in which the presence of isomorphism was discarded when p was equal to or less than 0.05. Tabulations of variables were performed in SPSS 18, as well as the production of descriptive statistics and Spearman's correlation statistical tests.

5 DATA ANALYSIS

This block of data analysis starts with descriptive statistics. Next, analysis of evidence of isomorphism in the management of NPO costs is presented.

5.1 Descriptive statistics of data

In this section are presented responses from variables related to the entities' profile, respondents' profile, costing systems, habits and routines and benefits and difficulties perceived by respondents on cost management in the NPO.

Firstly, the activities they develop have been identified in the organizations' websites, most of them carrying out more than one activity. Actions related to social assistance are common in most of the entities of the analyzed registry, thus configuring an organizational field and the validity of the isomorphism analysis.

Table 2 shows the results of the variable referring to gender and the variable referring to the occupation performed.

Table 2

Responses from variables related to respondents' gender and occupation performed

Gender	Attendance	%	Job	Attendance	%
Female	13	43	Accountant	8	27
Male	17	57	Non Accountant	22	73
Total	30	100	Total	30	100

Source: prepared by research data (2018).

In view of the data obtained and evidenced in Table 2, 17 respondents (57%) are male and 22 are not accountants (73%). As in this research, Berner (2016) has identified that the majority of respondents involved in the management of third sector entities in Angola are male and not accountants. This second result may be related to the demand that these entities seek, requiring professionals with a strategic profile and not only with knowledge of accounting (Pereira, Jones, Silva and Pereira, 2015). Table 3 shows results from variables related to respondents' ages and professional experience.

Table 3

Responses from variables related to respondents' age and professional experience

Age	Attendance	%	Professional Experience	Attendance	%
Up to 30 years	6	20	Up to 10 years	10	33
From 31 to 45 years	16	53	From 11 to 20 years	11	37
From 46 to 65 years	5	17	From 21 to 35 years	5	17
Over 66 years	3	10	Over 36 years	4	13
Total	30	100	Total	30	100

Source: prepared by research data (2018).

Data in Table 3 show that respondents aged 31 to 45 years old are the majority of respondents. This result is distinct from that found by Berner (2016), in which the majority of respondents responsible for NPO management are over 45 years of age. With regard to professional experience, professionals with 11 to 20 years of experience are the most representative, with a total of 11 respondents (37%). This result is similar to that found in the context of Angola, evidenced in Berner's research (2016).

Subsequently, data related to the respondent entities' profile variables are presented. Table 4 shows results regarding NPO's employees' number and length of service.

Table 4

Responses from variables related to respondents' number and length of service

Length of service	Attendance	%	Number of employees	Attendance	%
Up to 5 years	4	13	Up to 20 employees	8	27
Up to 15 years	9	30	Up to 40 employees	4	13
Up to 25 years	9	30	Up to 60 employees	5	17
Over 26 years	8	27	Over 61 employees	13	43
Total	30	100	Total	30	100

Source: prepared by research data (2018).

It may be observed that nine (30%) entities have been active for at least 15 years, eight (27%) have been active for more than 26 years and only four have up to 5 years of service (13%). Regarding the number of employees, 13 (43%) have more than 61, eight (27%) said they have up to 20, five (17%) have up to 60 and four (13%) have up to 40 employees.

Results from the variable related to legal classification have shown that 27 (90%) entities are private associations, two (7%) are private foundations and only one is constituted as a religious organization (3%). Lopez (2018) describes that associations are the most representative in Brazil, according to the latest survey from the Profile of Civil Society Organizations. Berner (2016) has also identified that the majority of entities studied in the Angola research are associations.

Table 5 shows the responses from variables related to costing systems used by the NPOs.

Table 5
Responses from variables related to costing systems

Costing systems	Entities that use them	%	Entities that do not use them	%
Direct/variable costing	17	57	13	43
Unit of production effort (UEP)	4	13	26	87
Standard product cost	5	17	25	83
Costing by absorption	10	33	20	67
ABC costing	3	10	27	90
RKW costing	1	3	29	97

Source: prepared by research data (2018).

Results in Table 5 point to a relevant fact: most entities do not yet use costing systems to control their financial resources. This may be related to difficulties of applying control systems in nonprofit organizations, a statement elucidated by Ribeiro *et al.* (2015). Although the UEP funding and standard costing are appropriate for profit-making organizations, some responsible for the NPO management have stated that they use them. Respondents may have confused the use of UEP with the UEPS stock assessment procedure.

Next, data referring to habits and routines of the cost management institutionalized by the entities are presented. For the purpose of analysis, in this research, two settings have been considered. In the first place, what is considered habit is what is partially incorporated. And routine is what is fully incorporated in the entities. The entities' responses to these variables are shown in Table 6.

Table 6
Responses to variables related to habits and routines

Habits and routines	Not incorporated	In the process of incorporation	Partially incorporated	Fully incorporated	Total
Value chain	17	4	6	3	30
Cost drivers	19	3	3	5	30
Strategic Positioning	12	4	6	8	30
Calculation of costs by systems	17	2	7	4	30
Margin of contribution	16	6	4	4	30
Service order and activity reports	11	4	3	12	30
Cost variation reports	15	4	6	5	30
Flexible budgeting for cost control	5	8	6	11	30
Monthly monitoring of inventories and cost reporting systems	12	6	3	9	30
Monthly financial performance reports	3	3	4	20	30
Quantitative methods of cost analysis	14	5	5	6	30
Control of expenses and costs	2	3	6	19	30
Transfer of financial flow to management	10	2	7	11	30
Involvement of professionals	4	5	9	12	30
Meetings with the cost team	5	7	8	10	30
Total	162	66	83	139	450

Source: prepared by research data (2018).

Table 6 shows that some habits and routines related to cost management are not yet incorporated in institutional contexts. As mentioned, these entities do not yet have well defined costing systems and, consequently, some habits and routines have not been adopted. However, it has been identified that a portion of entities practice certain routines.

Based on the results, entities have a basic profile of routines in which many practices can be performed with the help of Excel spreadsheets, such as organizational controls. This is similar to what is found by Limongi, Imeton and Laffin (2007): the purpose of cost management for these entities is related to cost management, service calculation, project cost awareness, preparation of financial statements and for decision making.

Table 7 shows responses to variables related to cost management benefits and difficulties perceived by respondents.

Table 7

Responses from variables related to cost management benefits and difficulties

Benefits and difficulties in cost management operationalization	Totally Disagree	Strongly disagree	Mostly disagree	Slightly disagree	Strongly agree	Total
Fighting fraud and errors	0	0	5	4	21	30
Operational Efficiency	0	0	2	6	22	30
Consolidation of organizational policies	0	0	5	5	20	30
Management's lack of interest	12	4	7	5	2	30
Team's lack of interest	7	6	9	6	2	30
Resistance to cost management culture	7	2	9	5	7	30
Lack of training people	4	2	6	14	4	30
Implementation cost and control maintenance	6	3	9	8	4	30
Total	36	17	52	53	82	240

Source: prepared by research data (2018).

According to Table 7, 14 respondents stated that they partially agree that cost management operationalization is impaired when there is a lack of training people, which is an evidence that may be related to the difficulty in establishing controls in the NPOs (Ribeiro *et al.*, 2015).

5.2 Analysis of evidence of isomorphism in NPO costs management

In this section are presented the results of statistical tests carried out in SPSS 18 in search of evidence of isomorphism in NPO costs management. Therefore, the Spearman's correlation test was performed at the 95% confidence level, where the presence of isomorphism is discarded when p is equal to or less than 0.05 (Callado, Callado and Almeida, 2014). The first test analyzed the relationship between entity variables versus cost system variables.

Table 8
Significance of relationships between entities' profile and costing systems

Variables	Length of service	Number of employees	Legal classification
Direct/variable costing	$p=0.443$	$p=0.730$	$p=0.455$
UEP costing	$p=0.621$	$p=0.025$	$p=0.248$
Standard costing	$p=0.844$	$p=0.841$	$p=0.432$
Costing by absorption	$p=0.982$	$p=0.252$	$p=0.934$
ABC costing	$p=0.460$	$p=0.669$	$p=0.000$
RKW costing	$p=0.770$	$p=0.307$	$p=0.000$

Source: own elaboration by means of test carried out in SPSS 18 (2018).

Table 8 shows that three results presented p -value less than or equal to 0.05 (number of employees versus UEP costing, legal classification versus ABC costing and legal form versus RKW costing), discarding isomorphism. This result corroborates findings that Limongi, Imeton and Laffin (2007) had identified, according to which some entities use ABC and RKW. In this sense, evidence discards similarity due to the incipient use of these costing systems. On the other hand, variables that presented p -value above 0.05 show indications of isomorphism.

Then, in Table 9 are presented results from relations among the variables referring to entities' profile versus variables of habits and routines.

Table 9
Significance of relationships between the profile of entities and habits and routines

Variables	Length of service	Number of employees	Legal classification
Value chain	$p=0.488$	$p=0.094$	$p=0.366$
Cost drivers	$p=0.496$	$p=0.139$	$p=0.293$
Strategic Positioning	$p=0.248$	$p=0.048$	$p=0.884$
Calculation of costs by systems	$p=0.221$	$p=0.795$	$p=0.260$
Margin of contribution	$p=0.934$	$p=0.156$	$p=0.044$
Service order and activity reports	$p=0.873$	$p=0.146$	$p=0.236$
Cost variation reports	$p=0.982$	$p=0.352$	$p=0.102$
Flexible budgeting for cost control	$p=0.570$	$p=0.732$	$p=0.147$
Monthly monitoring of inventories and cost reporting systems	$p=0.849$	$p=0.801$	$p=0.367$
Monthly financial performance reports	$p=0.118$	$p=0.585$	$p=0.222$
Quantitative methods of cost analysis	$p=0.227$	$p=0.404$	$p=0.414$
Control of expenses and costs	$p=0.956$	$p=0.791$	$p=0.189$
Transfer of financial flow to management	$p=0.563$	$p=0.841$	$p=0.946$
Involvement of professionals	$p=0.942$	$p=0.395$	$p=0.426$
Meetings with the cost team	$p=0.424$	$p=0.503$	$p=0.376$

Source: own elaboration by means of test carried out in SPSS 18 (2018).

According to results evidenced in Table 9, it is observed that there is a statistically significant relationship between the variable related to the number of employees and the variable strategic positioning. And also between the legal classification and the variable related to the contribution margin, presenting lower p -values than 0.05 (0.048 and 0.044, respectively). Other values above 0.05 indicate that there may be isomorphism in the relationships reported. It is possible that this issue is related to conclusions by Verbruggen, Christiaens and Milis (2011) that if organizations are convinced that government grants, public donations or financial loans are tied to or depend on compliance of financial reports, they shall make every effort to ensure such compliance. Therefore, entities seek to carry out such cost practices to describe in their reports the management processes of resources raised and reverted to the benefit of society.

Table 10 below shows results from the relationship among variables related to entities' profile versus benefit variables and cost management difficulties.

Table 10

Significance of the relationships between the profile of entities and benefits and difficulties of cost management

Variables	Length of service	Number of employees	Legal classification
Fighting fraud and errors	$p=0.859$	$p=0.100$	$p=0.906$
Operational Efficiency	$p=0.111$	$p=0.305$	$p=0.894$
Consolidation of organizational policies	$p=0.223$	$p=0.135$	$p=0.814$
Management's lack of interest	$p=0.967$	$p=0.417$	$p=0.450$
Team's lack of interest	$p=0.858$	$p=0.733$	$p=0.603$
Resistance to cost management culture	$p=0.104$	$p=0.205$	$p=0.983$
Lack of training people	$p=0.033$	$p=0.810$	$p=0.611$
Implementation cost and control maintenance	$p=0.022$	$p=0.927$	$p=0.406$

Source: own elaboration by means of test carried out in SPSS 18 (2018).

Results from Table 10 show that there is a statistically significant relationship between variables “lack of training people” and “length of service” as well as between “implementation cost and maintenance of cost management controls” and “length of service” because they presented p -values lower than 0.05 (0.033 and 0.022, respectively). For the other variables, the statistical evidence suggests that there may be isomorphism, since the p -values of the pairs of variables were greater than 0.05.

Results from statistical relations of the source of isomorphism related to respondents' profile are presented below. Authors such as Hared, Abdullah and Huque (2013) argue that sociocultural factors influence the design and use of systems of managerial controls, since they are products constitutive of relations of their social context. The first test sought to analyze the relationship among respondents' profile variables versus cost system variables. The result is shown in Table 11.

Table 11

Significance of relations between respondents' profile and costing systems

Variables	Genre	Age	Professional Experience	Function exercised
Direct/variable costing	$p=0.794$	$p=1.000$	$p=0.700$	$p=0.670$
UEP costing	$p=0.782$	$p=0.974$	$p=0.685$	$p=0.208$
Standard costing	$p=0.428$	$p=0.101$	$p=0.090$	$p=0.723$
Costing by absorption	$p=0.803$	$p=0.870$	$p=0.982$	$p=0.575$
ABC costing	$p=0.407$	$p=0.971$	$p=0.620$	$p=0.287$
RKW costing	$p=0.260$	$p=0.088$	$p=0.116$	$p=0.556$

Source: own elaboration by means of test carried out in SPSS 18 (2018).

All pairs of variables presented in Table 11 have a p -value above 0.05, which indicates evidence of presence of isomorphism. These results lead to the understanding that costing systems can be operated in the entities by a professional with common characteristics, that is, it has been identified that of the 30 respondents responsible for cost management, 22 stated that they were not accountants. Presence of isomorphism in the organizational field may involve this situation, since entities seem to prefer a non-accountant to fill in questions that involve internal control or due to not being able to hire an accountant.

Organizations have other needs beyond accounting-related issues and are looking for professionals in charge of internal control who can meet strategic needs (Pereira, Jones, Silva and Pereira, 2015), which may corroborate evidence of isomorphism. The second analysis of this section involves the presentation of results from the correlation among variables of respondents' profile versus variables of habits and routines, described in Table 12.

Table 12

Significance of relationships between respondents' profile and habits and routines

Variables	Genre	Age	Professional Experience	Function exercised
Value chain	$p=0.716$	$p=0.123$	$p=0.230$	$p=0.179$
Cost drivers	$p=0.722$	$p=0.107$	$p=0.453$	$p=0.488$
Strategic Positioning	$p=0.343$	$p=0.970$	$p=0.738$	$p=0.129$
Calculation of costs by systems	$p=0.410$	$p=0.704$	$p=0.443$	$p=0.139$
Margin of contribution	$p=0.789$	$p=0.199$	$p=0.213$	$p=0.653$
Service order and activity reports	$p=0.680$	$p=0.008$	$p=0.097$	$p=0.661$
Cost variation reports	$p=0.523$	$p=0.189$	$p=0.419$	$p=0.749$
Flexible budgeting for cost control	$p=0.734$	$p=0.573$	$p=0.274$	$p=0.268$
Monthly monitoring of inventories and cost reporting systems	$p=0.797$	$p=0.932$	$p=0.894$	$p=0.141$
Monthly financial performance reports	$p=0.696$	$p=0.735$	$p=0.746$	$p=0.082$
Quantitative methods of cost analysis	$p=0.486$	$p=0.959$	$p=0.931$	$p=0.327$
Control of expenses and costs	$p=0.634$	$p=0.442$	$p=0.315$	$p=0.979$
Transfer of financial flow to management	$p=0.830$	$p=0.663$	$p=0.520$	$p=0.647$
Involvement of professionals	$p=0.983$	$p=0.978$	$p=0.891$	$p=0.469$
Meetings with the cost team	$p=0.672$	$p=0.291$	$p=0.553$	$p=0.906$

Source: own elaboration by means of test carried out in SPSS 18 (2018).

According to Table 12, only variables “reports of service orders and activities” and “age” show a statistically significant relationship, since it presented a p -value lower than 0.05, discarding the presence of isomorphism of the function exercised in this relation. Claeýé and Jackson (2012) argue that there is a continuing process of internalizing and adapting managerial discourse by means cultural lenses, since management hybrid forms emerge seeking to reconcile the managerialist focus on numbers with NPOs' humanist goals. Therefore, social aspects attribute value to the practices used, which may generate possible similarities in the organizational field.

Finally, Table 13 presents results of the correlation among variables of respondents' profile versus variables referring to benefits and difficulties mentioned by respondents.

Table 13

Significance of the relationships between respondents' profile and benefits and difficulties of cost management

Variables	Genre	Age	Professional Experience	Function exercised
Fighting fraud and errors	$p=0.373$	$p=0.210$	$p=0.084$	$p=0.186$
Operational Efficiency	$p=0.916$	$p=0.437$	$p=0.424$	$p=0.003$
Consolidation of organizational policies	$p=0.807$	$p=0.588$	$p=0.640$	$p=0.032$
Management's lack of interest	$p=0.481$	$p=0.196$	$p=0.360$	$p=0.457$
Team's lack of interest	$p=0.769$	$p=0.276$	$p=0.135$	$p=0.436$
Resistance to cost management culture	$p=0.659$	$p=0.103$	$p=0.060$	$p=0.101$
Lack of training people	$p=0.158$	$p=0.629$	$p=0.446$	$p=0.771$
Implementation cost and control maintenance	$p=0.123$	$p=0.690$	$p=0.646$	$p=0.296$

Source: own elaboration by means of test carried out in SPSS 18 (2018).

Table 13 shows that there is a statistically significant relationship (p equal to or less than 0.05) between variables “operational efficiency” and “function exercised.” The same is true between “organizational policy consolidation” and “function exercised.” On the other hand, evidence of isomorphism has been identified in relations with p -value above 0.05. This question may relate with what Arvidson (2018) elucidates: processes of change and tension originate from relationships, interdependencies and dilemmas that are the basis for reflection and formation of the identity of individuals and organizations. That is, organizations are inserted in a typical

environment that imposes similar difficulties and benefits related to the establishment of systems, habits and routines of cost management.

6 CONCLUSIONS

The study objective is to analyze evidences of isomorphism in habits, routines and cost management systems of the 100 best non-profit entities of Brazil in 2017, listed by *Instituto DOAR* and *Revista Época*. For this, it was necessary to collect data by means of a survey addressing questionnaires to entities of the registry, with a response return rate from 30 entities.

With the tabulated results, the Spearman's correlation test was performed at the 95% confidence level to analyze the presence of isomorphism among the variables studied. There was evidence of isomorphism in costing systems, habits and routines of cost management of the analyzed entities, since, for most relations, the values obtained in the test were above the hypothesis that discards the presence of isomorphism (p equal to or less than 0.05). These results are similar to findings by Callado, Callado and Almeida (2014) and Callado and Pinho (2014), who investigated the presence of isomorphism in cost practices in private companies.

The findings show a convergence with institutional theory in the sense that the entities' profile and sociocultural factors, represented by the respondents' profile, represent sources of isomorphism (Callado, Callado and Almeida, 2014; Hared, Abdullah and Huque, 2013).

Research shows that entities have difficulties in establishing internal controls (Ribeiro *et al.*, 2015) and, based on this, it can be observed that they may present similarities in cost management as a way of legitimizing their activities. Therefore, it is considered that isomorphism may be the way found to strengthen the organizational field investigated.

As a contribution, the research presents details of NPOs' cost management and characteristics that support evidence of isomorphism in its operationalization and can generate debates in the academy as well as among managers of these entities, as it provides an analysis that can strengthen the organizational field studied. In other words, because NPOs still have difficulties with the establishment of cost management, this strengthening can occur by means of communication networks among entities, since managers can exchange positive experiences of cost practices.

As a limitation of the research, the low return of questionnaires answered is pointed out. For this reason, information evidenced in the research is attributed to the entities analyzed and can not be generalized to other situations. It is evaluated that this limitation does not impede research because relevant information for the literature is presented.

For future research, investigating evidence of isomorphism in NPO from other countries is suggested, increasing other variables related to entities' and respondents' profiles, such as income obtained, level of education etc.

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