

Accounting Monologue: Management Accounting Use in Micro and Small Companies According to Bakhtin's Communicational Process

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Abstract: Management accounting long influence the decision making process, providing necessary information and showing the reality of companies. However, more than just inform, it is essential to consider the relationship between information and its user, namely who he is, what he needs to know and what he already knows. Thus, we noticed some barrier between the user of accounting information and the information itself. In this sense, we question: from the communicational relationship entrepreneur-accountant, under the theoretical perspective of Bakhtin, which behavioral aspects influence the understanding and use of management accounting in the decision making process of micro and small enterprises? This work constitutes a development of two case studies, each one consisting in interviews with one accounting firm, five of its customers and data triangulation with documental research. Results indicated that the behavioral aspects influencing the understanding and use of management accounting in decision making of these enterprises are: availability of the accountant in settling questions with entrepreneurs; clear and simple language; reducing the use of technical terms; accounting closer to the administrative daily activities; accounting valuation by accountants and also by micro enterprises managers, to realize their potential information, decoupling the image of accounting for tax purposes only.

Key words: Bakhtin; communicational process; decision-making; management accounting; small and micro enterprises

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1. Introduction

In a society where information changes constantly, managers need help to get the data they searches for, since their diversity and quantity hinder the separation of what is useful and what is superfluous to the goal they wants to achieve.

This information overload can be seen in almost all sectors of society. In this context, micro and small

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enterprises often lack the necessary support to use the data supplied by Accounting for effective decision making. One of the major difficulties faced by entrepreneurs refers to the understanding of financial and accounting aspects of the business (Casa Nova, 1997).

When starting a business, entrepreneurs need to have a proper business planning (Mehralizadeh, Sajady, 2006). However, the following items should help improve the chances of success: constant development and evaluation of the business plan; recognition of market opportunities; accurate and timely financial information; better understanding of target customers, finding information about available resources and research funding opportunities (Mehralizadeh, Sajady, 2006).

A report by the Brazilian Service of Support for Micro and Small Enterprises — Sebrae (2011a) found that mortality rates for these Brazilian companies with up to two years old and established in 2006, was 26.9%. Considering only the companies from the State of Parana, this ratio rises to 30%. Among the success factors mentioned by entrepreneurs interviewed in another study by Sebrae (2004), the skills are among the most relevant ones, and among them a good knowledge of the market where they operate. The mortality of these companies impacts on the economy, changing levels of income and employment.

In this study, we consider that Accounting is a language, and as such, has all the characteristics inherent in the communicational processes. The disclosure of financial statements, the figure of the issuer (who is preparing the report), the receiver (the user of this report), and the message (the report itself) are examples of this characteristics. Other figures that are part of this process involves the specific language used in accounting (its terms and concepts) and potential noises of the message, such as the receiver not understanding what is being said. However, studies adopting the theoretical basis of communication in Accounting are still recent in Brazil.

In this sense, we question: from the communicational relationship between entrepreneur and accountant, under the theoretical perspective of Bakhtin, which behavioral aspects influence the understanding and use of Management Accounting in the decision making process of micro and small enterprises? This question refers to the information managers need and what information is provided by Accounting, considering the behavioral aspects of those involved in this process.

The overall objective of this study is to analyze the behavioral aspects that influence the understanding and use of Management Accounting in decision making of micro and small enterprises, under the communicational relationship between entrepreneur and accountant, considering Bakhtin's theory.

This study is justified by the importance of micro and small enterprises for the Brazilian economy, as they currently represent 6.1 million of establishments in operation, generating 14.7 million formal jobs (Sebrae, 2011b). Furthermore, it is stated that this is a good time to include a discussion on the importance of Management Accounting in micro and small enterprises. Moment in which the Brazilian government and the Federal Accounting Council, along with Regional Councils, are seeking to apply the International Financial Reporting Standards — IFRS for small and micro enterprises. This interest in including these enterprises in public policies highlights the relevance of companies of this size to the society.

This paper is structured as follows: the theoretical framework brings the communication theory of Bakhtin, including his concepts in Management Accounting context. After, we present the methodology and results of the research, concluding with the Final Remarks.

2. Theoretical Framework

To understand the link between the accountant and the manager of micro and small enterprises, we sought initially to characterize Bakhtin's theory about the communication process, to then verify its applicability in Management Accounting.

The previous language to Bakhtin (1997), notably expounded by Saussure, mentioned only the speaker and the listener, in a process in which only the speaker maintains an active process in speech, while the listener only understand it passively. Saussure defines language as social in nature and independent of the individual (Vicenzi, 2009). It is not an individual phenomenon, it is not complete in any speaker; no individual carries the entire universe of language. Moreover, it is recorded passively and not conscious, since the individual is not aware of how language acquires nor how it is structured, it just serves it up. Thus, Bakhtin notes that there is some "science fiction" (Bakhtin, 1997) when linguists seek to represent all real communication in mere unilateral and passive processes of speech and reception.

Thus, there is a wrong estimate of the communicative functions of language, because the speaker is not alone, much less the party recipient liability is limited to understand the announcer. According to Bakhtin, every speech generates an "active responsive attitude" (Bakhtin, 1997, p. 290), in which the listener becomes the speaker.

This process is effective when the announcer speaks. To speak (or write), the speaker expects a response (agreement, objection, compliance). The desire to make intelligible speech is only one element of intent. To Bakhtin (1997), the responsive understanding may have a delayed effect. This occurs when sooner or later what is heard and understood in an active way will find an echo in the subsequent speech or behavior of the listener. This communication is an interaction cycle, since the speaker is also a respondent. The statements are the links of this complex chain of communication.

To Bakhtin (1997), in preparing the statement, the issuer seeks to determine the response of the receiver, anticipating possible reactions, considering the "apperceptive background" (Bakhtin, 1997) in which the message is received, i.e., "the degree of information that he has the situation, their specialized knowledge in certain cultural communication, their opinions and their beliefs, their prejudices (...)" (Bakhtin, 1997, p. 321).

Another Bakhtin's contributions for the Communication Theory was to reveal that meanings are not stable, i.e., they always change (Mraovic, 2008). Under this idea, we can analyze that each speech has a characteristic and a meaning, assigned according to the context. For this reason, socio-cultural phenomena are created within the dialogical relationship between individuals, including languages, drawings and symbols. For Management Accounting, this concept applies in analyzing the informational needs of users, producing specific decision making reports.

By changing the initial proposition of Saussure, that meaning is a closed and standardized form, Bakhtin includes the active responsive attitude of the receiver as part of the speech, allowing greater interaction between individuals in communication. Including the reader as active in the formation of meaning, Bakhtin's theory can bring a new concept to Management Accounting, because the user of the accounting information is now seen as a participant and is invited to read and understand the information in the accounting reports. In this process, there is a natural need to consider the receiver and how he reinterprets and thus changes the accounting message. The user of accounting ceases to be a mere receiver of the message and becomes an essential part in the communicational process.

As reflections of contextualized signals, accounting reports are included in power relationships, since technical terms are considered as supreme power to those who have the knowledge (Mraovic, 2008). However, the signals are built on mutual relationships between individuals within a community. For this reason, it is understood that despite the language itself, Accounting — with its users — builds signals that facilitate its comprehension. The receiver (user of accounting information) must go through accounting framework to use information provided in the best way possible. On the other hand, Management Accounting should also seek to go through the user context, analyzing their needs and their prior knowledge of the subject, considering this context in the decision model.

As stated, the intentionality of the user rationally organizes the speech (Abraham, 1987). The output of the system is then shared by those that have the same collectivity, i.e., are close to the intention. Therefore, language is a social system; its purpose is to limit the arbitrariness because the issuer cannot always control the meaning that words has for receivers, but can anticipate and provide tips of the meaning he is using. The role of the speech is to explain (Bebbington, Gray, 2000); language does not reflect a pre-existing social reality, but rather frames this reality. Accounting, as a language, should limit the arbitrariness of reports interpretation, providing approximations of the meanings that are being used.

Therefore, communication not only conveys information, but simultaneously imposes a behavior (Watzlawick, Helmick, Jackson, 2002). A report intends to transmit data, different from an order that says how communication should be understood; there is an impossibility of not communicating, since human relationships are symmetrical, reflecting behaviors, and are complementary to each other.

Considering all these factors, Figure 1 shows a communication model that can be applied to Management Accounting, targeting features of Bakhtin's receiver.

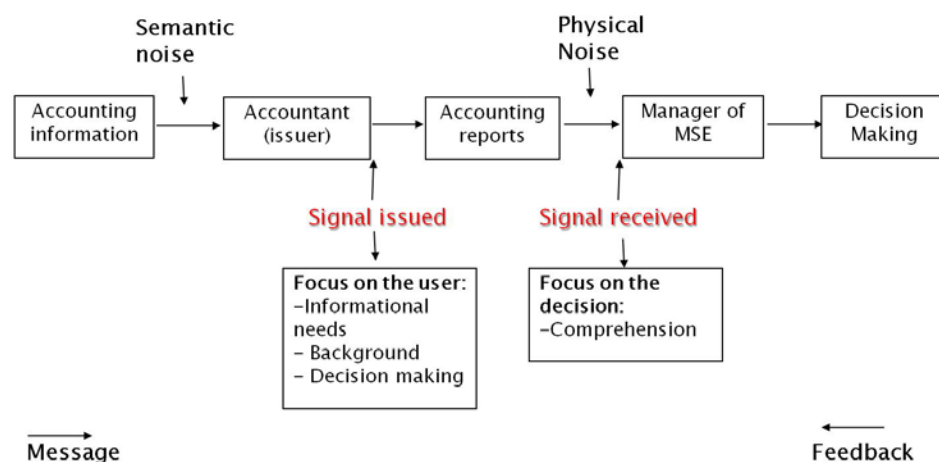


Figure 1 Communicational Process in Management Accounting (From Espejo & Villa, 2012)

As shown in Figure 1, the communication process starts with the receipt of the accounting information and its subsequent transmission by the issuer — the accountant. The message is composed by accounting reports, arriving to the receiver — manager of the company — so they can be interpreted and used in decision making. However, there are noises inherent to the process, guiding the possible reasons for little use of Management Accounting by micro and small enterprises, making the communication ineffective. Semantic noises, which involves the preparation of reports by the accountant, refers to questions about the difficulty of approaching management concepts and their use in practice, even in large companies (Souza, Lisboa, Rocha, 2003).

Also inherent in this process is the feedback. This element of communication includes the stereotype that the accountant has, i.e., the view that the user of the information has of the issuer. The public perception of accounting is concerning, as it is considered wrong and negatively stereotyped in most cases (Azevedo, 2010). Thus, the vision of the issuer in Accounting — and the figure of the accountant — is relevant in the communicational process as it will shape the possibility of returning the message to the issuer, seeking better ways of understanding. If the receiver does not realize accounting as an area that offers challenges for the development of skills and learning, they will probably avoid getting this type of information (Azevedo, 2010).

Furthermore, Davison (2011) noted the existence of a lack of communication skills to those who follow the accounting career, hindering this process. By observing that people seek information relevant to their goals or future actions, Festinger (1975) correlated that the degree of motivation of this search is inverse to dissonance, i.e., non-understanding. The ideal situation would be elaborating reports with focus in the user of the information, combining ease of reading (avoiding ambiguity) and ease of writing, enabling the active participation of the reader.

3. Methodology

The basic theory of this study encompasses the communication patterns of Bakhtin. This choice is due to the fact that this author presents a communicational model that seeks to analyze the relationship between issuer and receiver, not only describing the process, but indicating possible noises and reasons.

The research assumes that the manager — owner of micro and small enterprises have difficulty in understanding the accounting data. Another point of consideration is that the accountant does not provide the data that the manager needs to evaluate and use in decision making, either by not facilitating the provision of data, with confusing information and technical language (referring to the question: “what is transmitted?”), or by the accountants profile and skills, who fail to convey information in a clear and useful way (referring to the question: “how it is transmitted?”).

The methodological approach of this study is interpretive and the research strategy adopted is the case study, with two elements of analysis. Data collected in semi-structured interviews were investigated through discourse analysis and triangulation by documentary research. As the problem approach, this study is qualitative (Raupp, Beuren, 2003) and as the objective of the study, we sought a descriptive study, with explanatory nuances.

After the methodological definition, we attempted to structure the two case studies as follows: case study #1, composed by interviews with the accountant responsible for the accounting office #1, five of his clients (A, B, C, D and E) and triangulation of data with documentary research; case study #2, consisting in interviews with the accountant responsible for the accounting office #2, five of his clients (F, G, H, I and J) and triangulation of data with documentary research. Regarding the triangulation of data by the researcher, we asked the accountant and its clients, to show the accounting and management reports mentioned in the interviews. We sought to confirm the data exposed in interviews, providing objectivity to the study. Soon after the realization and transcription of the interviews, the researcher returned to the accountant and managers in order to ascertain whether someone would like to add or change any information.

These companies were selected by the criteria of access and convenience (Cooper, Schindler, 2003). It was believed that such proximity would help in achieving the objectives of the research, as respondents would have a possible opening to inform the veracity of the facts, and would not be afraid of theirs answers. The accounting

offices and the enterprises are located in the city of Curitiba/PR. The interviews were scheduled according to the availability of respondents. This personal application of the interviews corroborates with the interpretive nature of the study, allowing the discourse analysis of the statements.

4. Data Analysis and Discussion

4.1 Communicational Process Observed between Accountant and Entrepreneur

Initially, was noticed in the statement of Company F, the institutionalization of rules and routines. The manager claims that he did not need courses for managing his business, because he acquired knowledge working during 10 years as an employee in the same area. All of his knowledge comes from practice. Thus, in the view of this respondent, accounting reports would serve only to larger companies, since he knows his business very well. This fact is also observed in the report of company J, which states that accounting does not help to control costs.

Another highlight is that accounting reports sent to managers of micro and small enterprises do not consider the background mentioned by Bakhtin (1997), turning the messages empty of meaning for the receiver. This corroborates the fact that accounting information is often seen as incorrect, as indicated by company G, or unnecessary as reported by company F.

According to accountant 01, the difficulty in understanding accounting information refers to a lack of knowledge, or even instruction, by entrepreneurs, who are not interested in seeking information and improve the management of their companies. Accountant 02 also believes in the need for manager's development, through courses, showing interest in obtaining better information.

On the other hand, according to company C entrepreneurs claim that accountants does not strive to provide clear information, and according to company J sends only the minimum required by the law and therefore do not provide guidance to their customers.

Another concept of Bakhtin (1997) in the interviews was the desire for active responsive understanding. Accountant 01 believes that internal controls would be more valid than accounting itself, as the information transmitted by micro and small entrepreneurs to accounting many times does not match with reality, causing data to be unrealistic and unable to be used in decision making. Accountant 01 also states that he does not have the time or structure to focus on the understanding of reports by managers.

However, as reported by company D, the organization of accounting firms is poor, they do not seek this active responsive understanding, since the accounting world is different from the administrative and the use of specific terminology of accounting for micro and small enterprises hampers the comprehension of reports. It is noteworthy, therefore, the application of the concepts of Festinger (1975) in the reports of the companies, since managers seek information relevant to their goals or future actions. It is emphasized that the ideal situation would be elaborating reports with focus in the user of information, combining ease of reading (avoiding ambiguities) and the ease of writing, enabling the active participation of the reader.

According to Bakhtin (1997), we emphasize that this one-sided communication model does not agree with the actual communicative functions of language, because the accountant is not alone, much less is the entrepreneur limited to understand the speaker. One should initially seek a standard concept of the entrepreneur (who he is and what is his influence in the formation of speech), thus determining the discourse genre (reports), selecting words and their meanings. The next step would be include the receiver as active in the formation of this meaning; understand the user of accounting information as a participant and inviting them to interpret the

information contained in the reports. As emphasized by company D, the use of technical terms should also be rethought, regarded by the respondent as a barrier to understanding.

4.2 Possible Noises in the Communicational Process and Suggestions

We also sought that the respondents provide their ideas of the best possible arrangement of accounting data. To company C, the availability of the accountant in resolving questions would already be a great help in interpreting these data; as well reported by company B, when states that it would require a greater availability of offices to send information by email or phone. To company D, the suggestion would be a meeting during the receipt of reports, to solve possible doubts.

However, company E believes that the language used in reports is a barrier, and that a simpler language would help the understanding. To company G, the only thing missing would be themselves sending the complete accounting information, making data true and usable for decision. To Company H, the accountant needs to share what he knows about finance and management.

Considering this, Figure 2 shows the analysis of the communicational process observed in the two case studies.

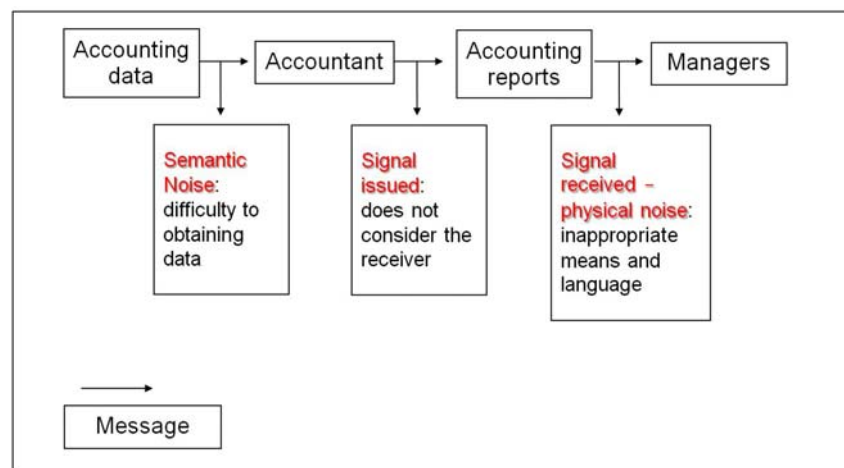


Figure 2 Communicational Process Observed in the Case Studies

As Figure 2 shows, the communicational process observed in the two case studies begins with the collection of accounting data by the accounting professional. In this first stage, there is a possible semantic noise, indicated by accountant 01 and company G, namely that accounting does not have all of the data related to companies, for example, information on the amount of stock. Then, in some cases, the accountant sends to companies reports such as the Balance Sheet and payroll. At this time of issuing the signal, it was noticed that the background of the reader is not considered, i.e., who the manager is, what he knows and what he needs to know is ignored; being limited to the mandatory information. Resumed here, are the assumptions of the study, indicating that the accountant does not inform what the manager needs to know or in a way that the manager understands.

During the moment the signal is received, it was noticed in both case studies that the means is not always appropriate, i.e., messages are unclear and the language difficult to understand, as indicated by companies B and D. Thus, the communicational process ends, most often, with the receipt of the reports by managers, that do not use the information for decision making. It is also noteworthy, that the feedback, i.e. the return of message to the accountant, does not occur. Only a few managers try to solve questions with their accountant, for example company C.

Thus, one of the elements that do not allow the feedback is the stereotype of the accountant, or the view that the manager has of the accounting professional. In this study, we found that respondents see the accountant as a government agent, whose work refers only to tax assessment. In the interview of company H it was possible to find another view of the accountant, as someone to solve doubts. But company C believes that the accountant is a kind of small enterprises' lawyer. It is noted, however, that the vision about the accountant is part of the entrepreneur-manager communicational process because it defines how the manager will approach the professional, providing importance to accounting data.

From these data, in Table 1 we relate the aspects indicated by accountants and managers of micro and small enterprises regarding the possible non-use of Management Accounting for decision making.

Table 1 Comparison between Interviews of Accountants and Managers

Possible behavioral aspects involved in non-utilization of Management Accounting by micro enterprises	Accountants Arguments	Microenterprises Arguments
	Manager's Lack of knowledge (accountant 01)	Administrative world is different from the Accounting (company D)
	Internal control is more effective (accountant 01)	Accountant does not help beyond tax liability (company C)
	Lack of structure in the Accounting Office (accountant 01)	Did not know the accountant could help in other areas (companies D and J)
	Depends on the accountant in wishing to help (accountant 02)	Accountants' lack of interest in helping (companies C and I)
	Manager must show interest (accountant 02)	Lack of clear information (company B)
	Accountant must be updated (accountant 02)	Do not need help – knowledge from professional practice (company F)

One of the behavioral aspects of non-use of Management Accounting for decision making indicated by the companies and shown in Table 1, is that managers believe that Accounting has justification for use only by the tax issues. Leading the use of accounting communications solely for tax purposes, the receiver (manager) can bind a negative image for Accounting, merely as such tax liability.

It is understood, therefore, that if the aims of such communication were the transmission of information to improve the decision making process, the communicational process would be more efficient, in the sense that the manager would use accounting information to make decisions. Possibly, this process could be effective in the case that the decision generated using such information would provide positive results to organizations.

From the results of this research, it is possible to corroborate the exposed by Azevedo (2010) when he argues that Accounting will be shunned by society until it is assigned a character of challenge for skills development and learning. Thus, with this study, it is possible to provide a basis for rethinking current ways of Accounting Science and question whether a greater proximity to the user is possible, seeking reports more related to the administrative reality.

5. Final Remarks

This research assumed that the manager-owner of micro and small enterprises has difficulties in understanding accounting data. It is also considered that the accountant does not provide data that managers need for the evaluation and decision making, either by not facilitating the provision of data (confusing information, highly technical language) or by the profile and skills of accountants who fail to convey the information in a clear and useful way.

Such aspects that influence the understanding and use of management accounting in the decision making of the micro and small enterprise includes the availability of the accountant in resolving questions of entrepreneurs using clear and simple language; reducing the use of technical jargons; managers improvement with courses on management; accounting closest to the administrative reality; valorization of accounting by accountants themselves, by informing their customers about the importance of having relevant and accurate data for decision making; and also the valorization of accounting by managers of small enterprises, by realizing its informative potential, dissociating the image that accounting is for tax purposes only.

From this, we highlight that Management Accounting needs to be able to help the internal user, demonstrating relevant and timely information about the environment of the company (Beuren, Erfurth, 2010). When elaborating reports, the accountant needs to find the information effects to the users; what meanings the words and signals chosen will reach and if such signal makes any logical sense to the reader. Thus, as supported by Macintosh and Baker (2002), the solution would be to create reports with relevant information for readers, for example, different ways of calculating profit, according to informational needs; combining ease of reading (avoiding ambiguity) and the ease of writing, enabling the active participation of the reader.

Thus, and according to Jiambalvo (2002), the goal of Management Accounting should be to provide the information that managers need for planning, control and decision making. Besides the enhancement of Accounting by managers, this Science must be valorized by accountants themselves, which are the spokesman of accounting concepts and terminologies, essential for decision making in enterprises, but still left out in favor of legal obligations.

It is noteworthy, therefore, that the aim of the present study was not to exhaust the universe of micro and small enterprises or accounting offices, but rather to show a possible approach and discussion on the use of Management Accounting in such organizations, under Bakhtin's (1997) concepts of communication. Therefore, we indicate the limitations of this study that, by referring to a reduced sample does not have as an objective the generalization, but an in-depth study supported on the approach of Management Accounting in the communication theme. Also, it emphasizes the choice of a specific author in the communication area; so we did not seek to cover the whole of the communication theory, but rather include the concepts of a particular author in another area of knowledge. The choice for the author is justified by the role he assigns to the receiver, who would not have a passive attitude.

As suggestions for future research, it is recommended to compare the present study with its application in other samples of companies. Also, it is suggested the selection of other theorists of communication in order to enrich the debate. Another practical suggestion would be the concentration of accounting efforts on bringing Accounting Science closest to the entrepreneur and not expect the opposite to occur. Thus, Management Accounting can express itself in a way that is understood, achieving its main purpose to assist in the daily decision making process.

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