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ABSTRACT

The scope of this study aimed to verify the importance of Managerial Accounting as a facilitator tool in rural areas, whether in the production or commercialization of generated products. This management instrument allows for more precise decision-making, cost control, and result analysis through accounting information. For this purpose, a questionnaire was applied to generate a data survey suitable for a descriptive methodology, enabling the identification of the need for mechanisms that assist in the management of rural activities. Throughout this research, it was found that the majority of rural producers and traders in the open-air markets of Manaus (AM) consider its use important, but they rarely appropriate managerial tools into their routines. Even if they are interested, they often lack sufficient knowledge, in addition to dealing with the absence of governmental support or capital, which prevents them from integrating these tools to manage their activities.

Keywords: Family Farming, Public Markets, Managerial control, Decision making.

1 INTRODUCTION

Much is discussed about the importance that management controls, as a tool of Accounting, represent in the strategy of a business. The use of accounting information as a management tool is the crucial point, being the main instrument to optimize control within an organization and use, appropriately, its resources. However, to use these tools assertively, it is necessary to know their amplitude, as well as to understand the theories and concepts that underlie them (PADOVEZE 2009).

Due to the changes of the markets inserted in a globalized economy, and to achieve the economic-financial equilibrium, several enterprises were forced to update the way of managing their information. According to Zanluca (2017), the first step towards a truly managerial accounting is that it is updated, reconciled and maintained with respect to good accounting techniques.

Previous studies have verified that these techniques are little used by small rural producers, who are mostly practitioners of family farming, and do not know the importance of using them (DIAS, 2010). For Crepaldi (2005), the little use of accounting is due to being seen as a complex technique, used only for tax purposes, and not as a strategy and planning tool in order to bring economic and

financial advantages. And this inexperience in the use of techniques to manage information is often linked to the low level of education that affects the rural population.

By rural producer, there is a broad concept that consists of the activity of exploitation of the land with the objective of promoting economic development and income generation (CREPALDI, 2016). The great difficulty faced by the rural producer to carry out the decision-making in an assertive way is associated with the lack of access to any type of accounting information. It is necessary for producers to broaden their vision of the enterprise they conduct, because a good control of their finances takes place through managerial accounting. These accounting tools, if used as facilitators, assist in the application of strategies and evolve business results (MARION 2014; CALLADO, 2015).

For this reason, it is even more important for rural entrepreneurs to seek support for the management of their activities, through strategic planning and control for decision making, configuring management accounting as a differential, not only for the importance related to control, but also for the benefits of the information generated for revenue management, costs and expenses of each activity developed.

This study seeks to answer the following question: What is the degree of use of management controls employed in rural enterprises? Therefore, it is intended to analyze the use of management control with rural producers (family and traders) in free fairs held in Manaus (AM) in order to obtain relevant information for the management of their activities based on decision-making. With this, it is sought to demonstrate that the union of managerial accounting with rural activity conceives strategic advantages, in addition to complementing the needs of planning, budgeting, organizing and guiding the management of the producer, in order to achieve means to achieve their objectives and growth.

This research is given in order to demonstrate how important accounting is for rural development and growth in coherence with the demands of the market and the constant organizational evolutions applied to small farmers, as well as to assist in the management and controls in a more reliable way, and the level of acceptance of the population studied in employing Accounting in their activities through management tools aimed at minimizing uncertainties and maximization of the financial economic capacity of rural enterprises.

The study is structured in four sections in addition to this introduction. In the following section, a brief theoretical and empirical discussion on the management of rural properties in family farming is presented. Section three is intended to break down the methods and techniques employed in data collection and analysis. Finally, in sections four and five, the main results found are discussed and the final considerations are outlined.

2 LITERATURE REVIEW

2.1 RURAL PRODUCTION AND FAMILY FARMING

Rural producers contribute to local development and the generation of employment and income, boosting the economy of the municipalities they inhabit (LOURENZANI, 2005). According to the Rural Producer Booklet (SEBRAE / RR, 2020), rural production is composed of every individual (agricultural producer) or legal entity (agricultural / agricultural company), owner or not, which develops agricultural, fishing or forestry activity, as well as the extraction of primary products, vegetable or animal, on a permanent or temporary basis.

According to Valle (2011, p.79-80), rural activities continue to be carried out by families who carry out the productive process from beginning to end, building a self-sufficient entity, according to the constant development of trade and demand required, segregated in the process of consumption and production, where the small producer stopped producing only for family consumption and expanded his rural activity to market the items produced on his lands.

According to the Federal Revenue Service (Chapter XII – Rural Activity 2021), the following are considered rural activities:

Agriculture; livestock; plant and animal extraction and exploitation; the exploitation of beekeeping, poultry, rabbit farming, pig farming, sericulture, fish farming and other animal crops; the cultivation of forests that are intended for cutting for commercialization, consumption or industrialization; the sale of lace herds, breeders and breeders; the processing of products resulting from rural activity, without altering the composition and characteristics of the product in natura, made by the farmer or breeder himself, with equipment and utensils usually used in rural activities, using exclusively raw material produced in the exploited area [...].

Following this concept, rural activity is characterized when there is exploitation of the capacity of the soil through the cultivation of the land, animal husbandry or transformation, either for family survival or as a source of income through agricultural production. Altmann (2002, p. 7) emphasizes the meaning of family farming detailing in:

A family farmer is one who exploits a portion of the land as owner, settler, squatter, tenant or partner, and simultaneously meets the following requirements: uses direct work, his own and his family's, and may have, in a complementary character, up to two permanent employees and count on the help of third parties, when the seasonal nature of the agricultural activity requires it [...].

It is common to come across the statement that family farming is responsible for about 70% of the food that is consumed by Brazilians but there is no data that emphasizes this, however, the Agricultural Census 2017-2018 reveals that 76.8% of the 5.073 million rural enterprises in Brazil are owned by family farming, based on Decree 9,064, of 31 May 2017. In the rural sphere, family farmers are the ones who generate the most jobs and consolidate local development, being responsible for a

significant portion of the national production, respecting more the environment and fostering the economy of their municipalities.

According to the Institute of Agricultural Development and Sustainable Forestry of Amazonas (IDAM, 2020), 97% of rural producers in the state are considered family farmers and, released by the agricultural census of 2017, in Manaus there are approximately 7,949 people with occupation in agricultural establishments, where 66.06% (5,251 people) have kinship ties with the producer and only 33.94% (2,698 people) do not have parental ties involved. These data emphasize that family farming is stronger and more competitive in the local economy, being optimized through family labor.

Serenini and Malysz (2014, p.05) emphasize that family farming "is more strongly present, playing an important role in food production, in the generation of employment and income, in environmental preservation and in the maintenance of a rich popular culture." In this context, the economic importance of family labor and its contribution to agricultural production is notorious. In this way, the goal of most family businesses is sustainable growth, preparing for the next generation, in order to be managed in search of development in the short term and wealth in the long term.

2.2 EDUCATION LEVEL OF THE RURAL PRODUCER

The level of education of rural producers plays a significant role in the organization and management of their production, since low education directly implies the degree of claim in the improvement of living conditions and hinders the possibilities of advancement in professional qualification.

Agriculture, because it has most of the time characteristics of family work, is full of producers with low education. Hoffmann and Gomes Ney (2004) observe that agriculture has a certain decline in the level of education in relation to other sectors of the economy, such as the service and industry sectors. However, with the creation of new technologies it became necessary to implement new production processes with the use of more improved machinery and equipment.

Taking into account the cultural factor, there is greater resistance on the part of the rural producer to implement the management and organization tools to contribute to the administration of his property and, according to Marion (2005) and Tuan (1980), these producers were limited not only in productive aspects, for the reason of following teachings that disregarded the modernity of the current times in which technology influences the economic and financial results of commercial activities.

According to data from the Agricultural Census (IBGE, 2017), the very low level of education in family farming is pointed out: 21% of Brazilian producers cannot read or write; 15% never attended school; and 43% have up to elementary school. In addition, if technology is a preponderant factor to

increase productivity, connectivity and the use of digital tools define the inclusion or exclusion of rural producers in the process.

Once rural producers remain passive in the face of development related to governance techniques, and taking into account the teachings taught by their ancestors, it is possible that they stand out in the face of difficulties, to maintain an efficient and quality administration in the rural segment. Corrêa (2001) and Espeorini and Pozenato (2010) point out that the rural custom is the effect of a patrimony of the men of the countryside, passed from generation to generation. Therefore, one cannot ignore the influence of the change that committed individuals have in modifying a pre-established knowledge.

2.3 PROFESSIONAL TRAINING OF RURAL PRODUCERS

Most small rural producers fail to follow the evolution of the market and consumption habits, ending up limited only to their activity, disassociating themselves from other segments of the consumer production chain. The qualification for the management of agriculture, mainly family, coming from a multidisciplinary orientation, is positive and fundamental to favor the conditions and eradicate the deficiency in the articulation of the use of the management tools to support production. In this development process, it is indispensable the support of a qualified professional, to act in rural activities, to guide the economic and financial control in the most beneficial way (CREPALDI, 2012).

With this precarious use of management tools, Simioni et al. (2015) emphasized the need to expand capacity building through qualification programs in order to generate a positive impact on financial and operational management. Latawiec et al. (2017), indicated that the lack of access to technical extension, although focused on operational aspects, prevents the application of management practices that would facilitate the administrative management of the property. As stated by Leite (1999), rural education in Brazil, for sociocultural reasons, has always been relegated to lower planes, being known by the expression: "people from the swidden do not lack studies, this is a thing of people from the city".

The training of the rural producer is a key factor for the involvement of the business among the routines or management tools, improving its management practices. This can also reconcile the involvement of technological resources for managerial purposes, optimizing the time of processes and contributing to continuous improvement (ISLAM, HABES and ALAM, 2018). The non-use of management controls is directly related to the lack of involvement of the rural producer in courses and/or training, or even the absence of appropriate technologies, which end up preventing the adoption and execution of best management practices. And, with so much technology emerging in the market, it is necessary to adapt it so that it is accessible and appropriate to the agricultural class, in order to

improve or recycle the technical knowledge within agribusiness so that, in the near future, the area will be even more recognized by the incorporation of technology.

In 2022, through the Secretariat of Rural Production (SEPROR), in order to develop and train the agricultural sector of the State, They were trained more than 5 thousand people in the Amazon, among farmers, fairgoers and interested, with the realization of 206 courses in 19 municipalities and the capital. This initiative of the state government facilitates the way courses are offered in virtual, hybrid and face-to-face modalities for the professional growth of rural producers in their activities, regardless of their size, encouraging participants to obtain new methodologies to walk with a technically well-conducted and organized activity.

According to the SEPROR portal (2022), during the last four years there have been more than 430 courses developed with more than 10 thousand rural producers in approximately 45 municipalities, reinforcing the importance of reconciling theoretical and practical knowledge in search of strengthening the activity that producers and their families develop on their properties, also generating the opportunity to certify, the inhabitants of the municipalities of the interior and the capital, to become a differential in the market. When questioning a resident of the municipality of Careiro Castanho, and participant of the rural caretaker course, it was identified that the training shows that the optimization that the use of technology can bring to work in the field, showing that much more can be produced with less effort in the activities.

2.4 MANAGEMENT CONTROLS AS A MANAGEMENT TOOL

Accounting science is known to be the area of knowledge responsible for analyzing the facts and acts of a financial nature of a given enterprise. Accounting has been standing out due to the growth of companies and modernization of the economy, becoming increasingly essential, because accounting data assist in several changes that need to be made in a company.

One of its aspects is management accounting, which aims to ensure that the company's decisions are made according to reliable data and information. According to Padoveze (2019), managerial accounting is characterized by being a conglomerate of fundamental information to the administrative team, complementing existing information. Iudícibus (2009) defines management accounting, in a superficial way, as a set of accounting procedures and techniques previously seen in cost accounting, financial accounting, etc., but in another perspective, considering a degree of analysis and more analytical detailing, in order to help the management of entities in their decision-making process.

It is important to emphasize that the decision-making process within companies requires a high degree of reliability in the information, which must be useful and correct to provide the proper support

to the management team in the elaboration and implementation of strategies. In addition to the positive result that the use of control instruments enables for the success of financial management, it is also highlighted that the posture in the business world and high levels of control are fundamental to stoke competitiveness, however the use of management instruments by producers is lower than desired, being an aspect to be developed.

Most rural entrepreneurs are accustomed to using obsolete techniques to manage their businesses, for example: they do not make records of relevant information, storing only in their memory; there is no financial organization, merging your personal expenses with those of production; not ascertaining the result properly. And, during the process of obtaining information regarding the economic movement of the property, it is extremely important that the administrator understands how the situation of the profitability of the productive activity is and how they can go through the optimization process through the analysis of the results.

Managerial control is also recognized as a form of support to the rural administrator. Marion (2017) asserts that during the decision-making process, managerial accounting can be suggested to serve as support to managers of rural companies, since it is necessary to know how to manage the productivity obtained in order to achieve success and maximize their profits.

2.5 ADMINISTRATION OF RURAL ACTIVITY

For Marion (2009), rural administration is composed of the functions that assist rural producers in making decisions pertinent to their production in order to achieve better economic results, preserving the productivity of the land. According to Crepaldi (2009), the success obtained in any enterprise is the result of a competent administration, so the rural property still lacks the process of modernization of agriculture.

The full functioning of the rural enterprise is a consequence of a structure composed of interdependent variables, some determining factors are the decision-making, resources, technologies and information available by the administrator. However, these decisions may be influenced by external factors, such as market conditions. Santos and Marion (1996, p. 16) determine the mission of the rural administrator as being: to plan, control, decide and evaluate the results, aiming at maximizing profits and, among others, the satisfaction of its customers and community.

According to Crepaldi (2006), to be successful in rural activity, the administrator must outline a strategy to achieve their objectives and, in most rural properties, the management tools are not exploited by their owners or administrators, however it is necessary that the administration is effective for a good management of the business. One of the biggest challenges today for the small producer is to find the best combinations between the means of production and the means of control of his business.

Lima et al (2015) reinforces that it should be observed the way in which the producer organizes his property using the instruments of accounting, seeking to identify the factors that influence the decision-making and strategies to be implemented in the production unit.

Machado and Nantes (2011) emphasize that rural producers control costs in a precarious and basic way. Simioni et al. (2015, p. 168) conducted a study that highlighted the informality of the management carried out, identifying that only 17% of the rural producers evaluated recorded the technical or economic data in notebooks or spreadsheets, which negatively impacts management, since the author points out that the use of technologies and knowledge in the use of the resources available on the property depend on the correct process of management and control of all factors involved in the production.

The agricultural sector adds significantly to the global economy, especially in the family context. Brazilian production contributes considerably to the Gross Domestic Product (GDP), recognized for the generation of employment, income and means of survival of countless families that depend on rural income (KRUGER; MAZZIONI; Boettcher, 2009). However, weaknesses in the organizational disposition stand out, in which accounting can be applied as an essential tool for control and planning, leading to more assertive decisions for the management of the rural property.

It is important that the rural enterprise evaluates the possibility of disengaging from the individual who operates it, even if this is not legally formalized, seeking to become an autonomous structure and responsible for the activities that form the management, financial administration and other stages of the organizational structure. Ferreira, Lasso and Mainardes (2017) find that controls on business spending, segregated from family spending, and the maturity of making decisions in times of financial crises are seen as innovative attitudes among rural producers. For this leveling, the producer must understand the importance and benefits that an efficient management generates of differential in the market.

Zanin et al. (2014) shows that the lack of accounting controls is due to the lack of adequate qualification of rural administrators, who are often at older ages and with little hope that their descendants will continue in rural activity.

3 METHODOLOGICAL PROCEDURES

This study was carried out in the city of Manaus, capital of the State of Amazonas, with the objective of defining the characteristics of the population studied, using the quantitative approach because, in addition to the analysis of the data collected, some contents of the specific aspects of the theme were consulted. A closed questionnaire was applied with direct questions directed to Rural Producers, Marketers and/or Traders, who at the time were asked about the use and knowledge about

management and control. In this sense, the research seeks to understand, in a preliminary way, the perspective of rural producers and traders of the free markets of Manaus, AM on management accounting and its management tools aimed at family farming, since this emphasizes the importance of integration between accounting and management controls in the agricultural production of the municipality.

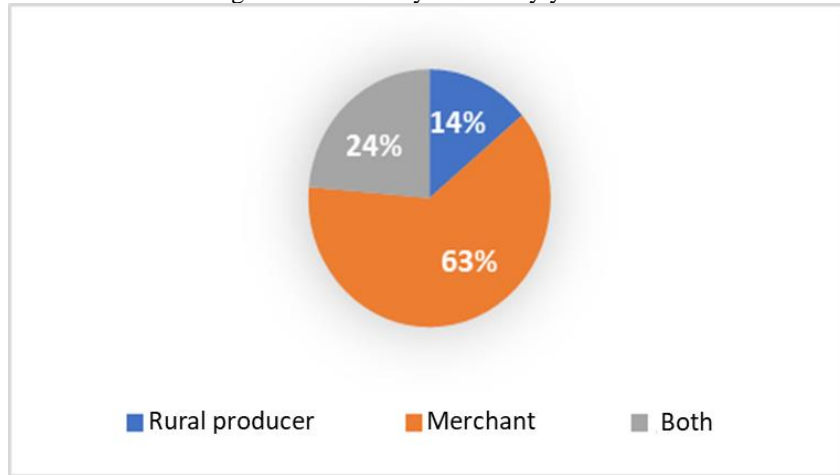
The application of the questionnaires focused on Municipal Markets and Free Fairs, in which the participants were previously informed that the participation was anonymous, voluntary and there would be no gains or expenditure of resources for the participation. The average response time was ten minutes, followed by the authors of the study with the respondent until the end of their participation. Data collection was through random sampling consisting of 10 rural producers, 45 fairgoers and/or traders and 17 people who work in both activities, totaling 72 participants of the surveys calculated in the period from February to March 2023, through a physical questionnaire, which consists of two blocks, where the first comprises questions about the socioeconomic characteristics of the target audience participating in the fairs and the second contemplates the knowledge and use of accounting tools.

To understand the collected data, a quantitative analysis of the descriptive type was performed, based on the sampling elaborated in the field. The information collected was systematized and analyzed by means of graphs. To this end, the Microsoft Office Excel software was used as an aid tool.

4 RESULTS AND DISCUSSION

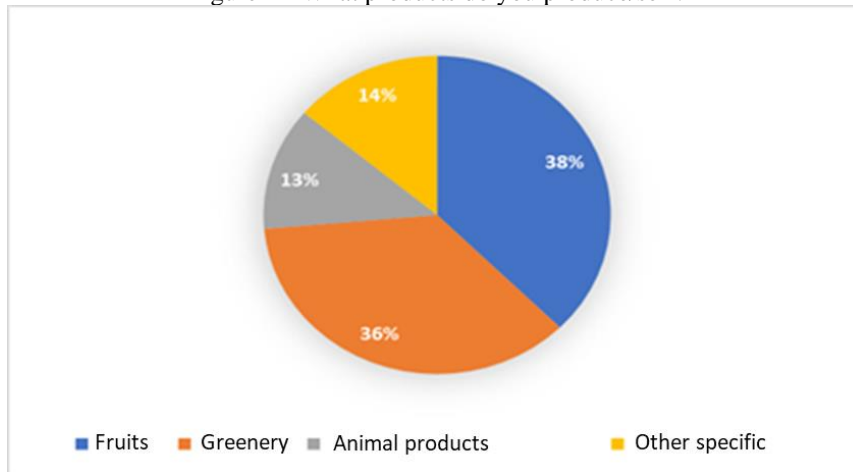
Through collected sampling, it was identified that 63% of the interviewees are in possession of the functions of fairgoers and/or merchants, 14% are rural producers and 24% move between the two functions (Figure 1), mostly male, in which the main products produced and marketed are divided among regional fruits and vegetables because they are easier to grow and have a greater adherence with customers in the region, These products are, in most cases, divided between marketing and own consumption.

Figure 1 - How do you identify yourself?



Source: Research data

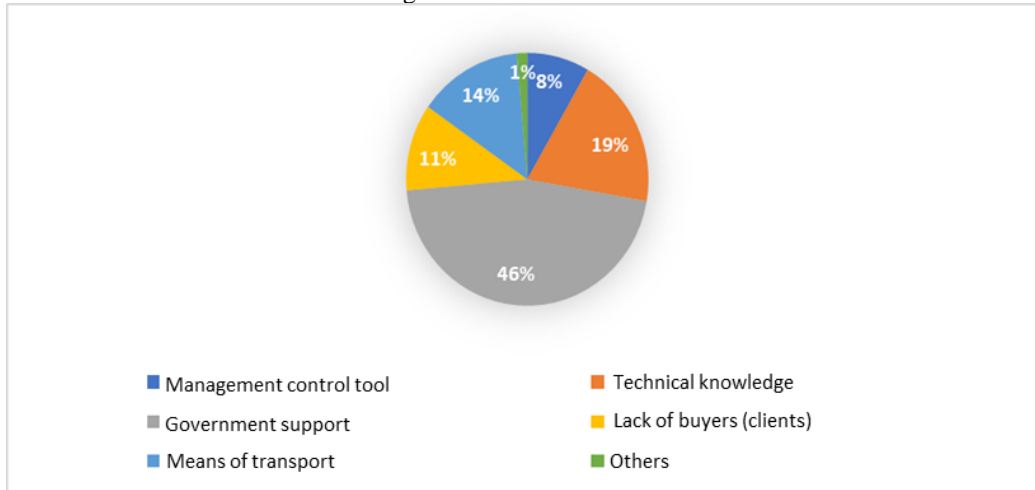
Figure 2 - What products do you produce/sell?



Source: Research data

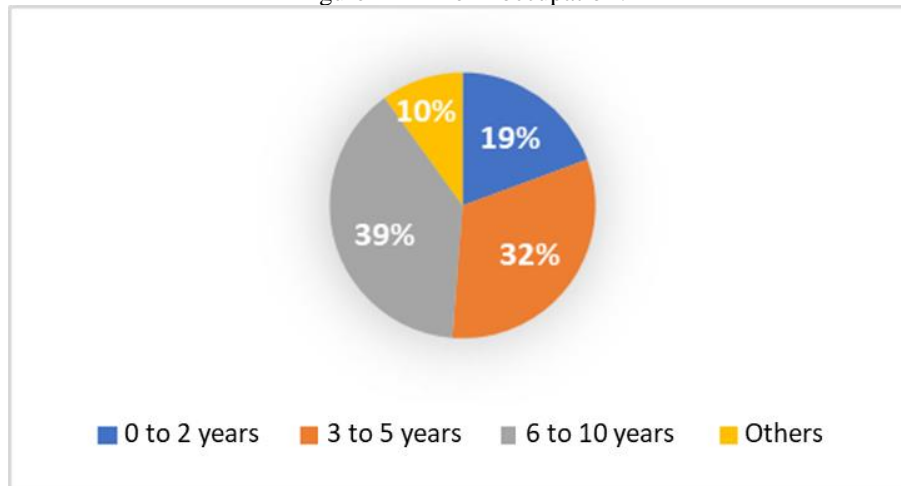
Regarding the level of education, the interviewees had a low level of education, where the predominance was of the 40% who reported having completed high school (figure 3). Associating the quantity of time in the occupation greater than 10 years (figure 4), it is noted that a large part began to work early in their activities due to the lack of specialized labor and use of family labor. Thus, only 13% had a higher degree, mostly rural producers and property owners, demonstrating the gradual advancement of education in rural activity.

Figure 3 – Education Level



Source: Research data

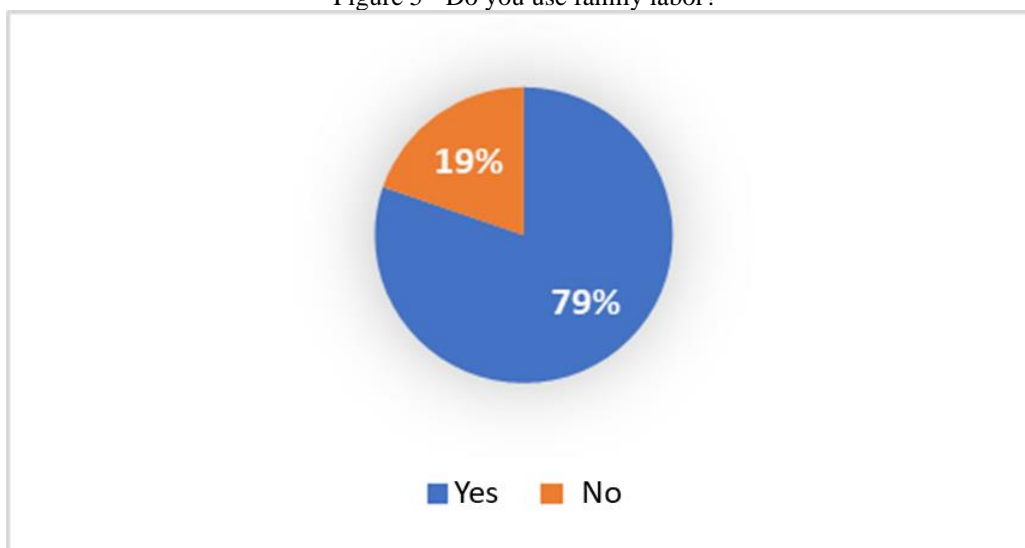
Figure 4 - Time in occupation?



Source: Research data

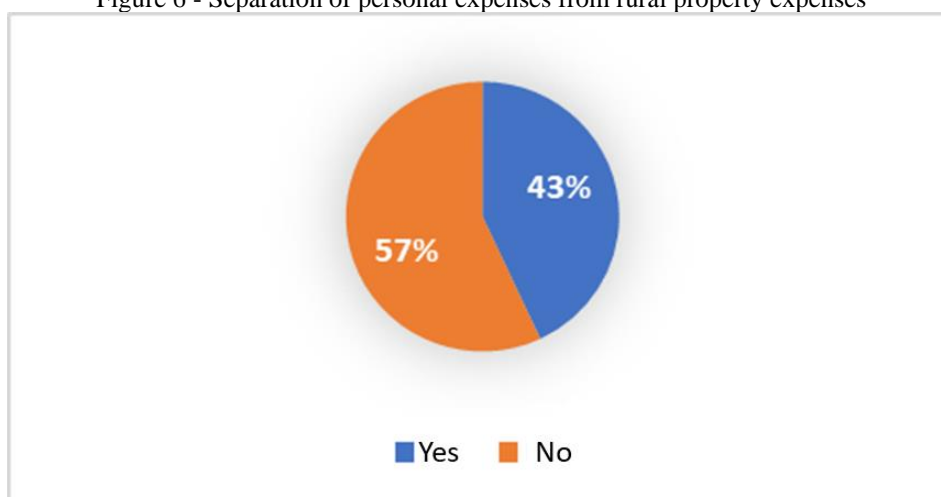
Figure 5 shows the predominance of the use of family labor, where 79% of the interviewees count on the help of the family to perform their activities with approximately 1 to 5 people to support these activities, although most of them reported not residing on the property to dedicate most of the space to their activity, showing the reflection of the new family aspect also of the rural area of the country. Figure 6 shows that 57% of respondents do not carry out personal expense controls separately from rural and commercial activity, as required by the principle of the accounting entity, one of the most important rules for accounting management. Regarding the control of the management of the enterprise, 29% showed to be totally satisfied with the current management of their business, 27% are partially dissatisfied and 8% totally dissatisfied.

Figure 5 - Do you use family labor?



Source: Research data

Figure 6 - Separation of personal expenses from rural property expenses



Source: Research data

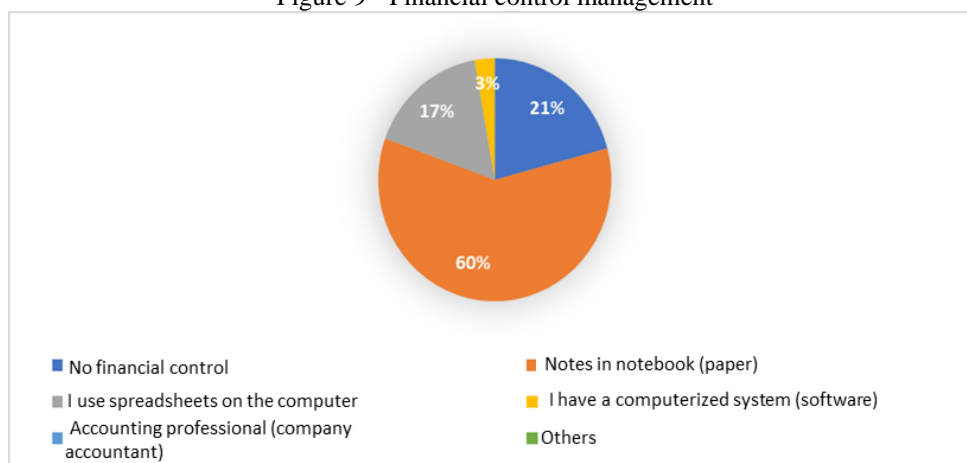
Rural activity is the main source of income for enterprises from family farming, reaching 54% of the questioned public (Figure 7), in addition, the family farmer has a very particular relationship with his workplace because it is often the place of residence as well.

The 2017 Agricultural Census indicates that family farming employed more than 10 million people throughout Brazil in September 2017, which represents 67% of the total number of people employed in agriculture, also responsible for 23% of the total value of the production of agricultural establishments.

The survey also asked farmers and fairgoers about how their sales prices were established, 48% answered that they were defined according to the standard market price, 27% answered that they were fixed by the rural producer himself, and 22% defined their prices from the cost of acquisition and / or production.

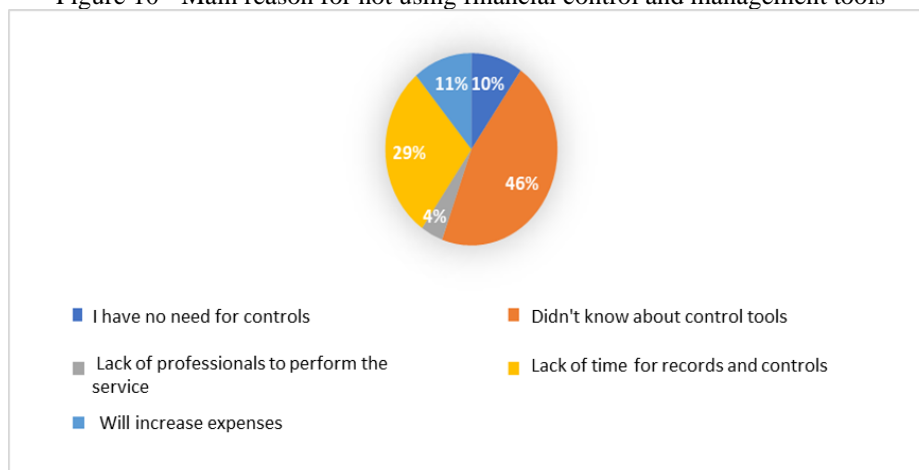
In Figure 8, among the main difficulties faced by the interviewees, the lack of government support stands out (46%), where they reported not having any kind of financial incentive to continue performing their functions, the lack of maintenance in the structures of the fairs where the products produced is marketed is also reported, and 19% of the public of the sample suffer from the lack of technical knowledge to continue developing their services.

Figure 9 - Financial control management



Source: Research data

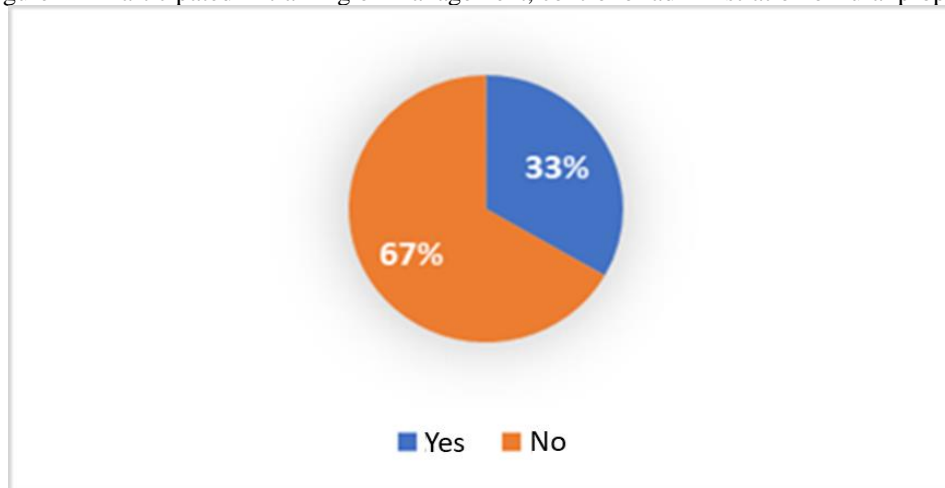
Figure 10 - Main reason for not using financial control and management tools



Source: Research data

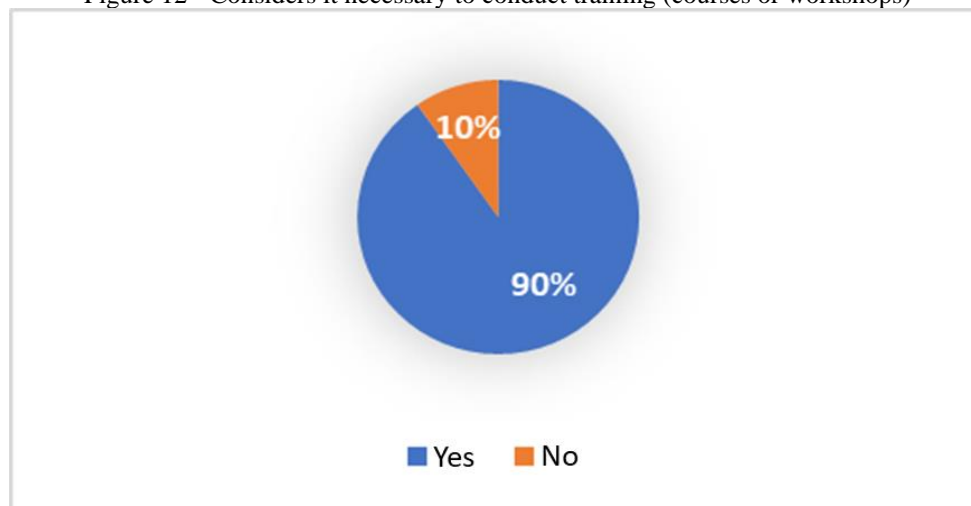
Figure 11 shows the answers about the professional qualification of rural producers and traders, where 33% of the interviewees reported having participated in training to enable the activities they perform. However, 67% say they have not received any type of training.

Figure 11 - Participated in training on management, control or administration of rural property



Source: Research data

Figure 12 - Considers it necessary to conduct training (courses or workshops)



Source: Research data

As highlighted in Figure 12, it is noted that 90% of the interviewees are interested in guidance and knowledge in the procedures for conducting their business, considering it necessary to conduct training, courses or workshops to control their activities. When asked about the importance of management controls within rural activity, 46% reported that they consider the implementation of these practices important, 21% reported that they consider it important and intend to apply them in their enterprises.

These results reaffirm the points of view of other authors, such as Lourenzani (2005) who observes the level of education through the way in which family farmers deal with the activities and command their production and, making a comparison, it is perceived the difference that access to education can cause in the management model of the properties. When comparing the age group, the time of occupation and level of education, it is noted the lack of access or opportunity to complete the

studies, a result also found by Junior and Zanchet (2006), where the public interviewed attended only up to high school.

This research aims to verify the adherence of management controls in rural businesses and, through the reports obtained, it is perceived that management decisions are made without knowledge of the results, not collaborating for the development of the properties. In previous studies, Casagrande and Candido (2016) identified that the control method used was through notes in notebooks, because farmers did not have the knowledge and conditions to use technology to support the activity.

Hofer *et al.* (2011) reports the resistance of rural producers to adopt accounting as a management tool and, according to Rodrigues and Barbosa (2017), they generally use accounting only for fiscal purposes in the prevention of problems, where with the absence of financial management there is no separation of personal expenses and rural activity. The results are emphasized with the study by Zanin *et al.* (2014) in which the owners have an interest in the implementation of management controls and others consider the existing controls sufficient, because they do not have time for spreadsheets and analyzes before the routine of the activities developed.

5 CONCLUSION

This work aimed to answer the level of applicability of management controls and their management tools from the perspective of rural producers and traders who work in the sphere of family farming, making it possible to detect the handling, or the absence of it, in the routine of the free markets of Manaus (AM). After elaborating the results and discussions, it was possible to point out the following considerations.

Some limitations were found, such as the environment of application of the researches, which did not have adequate structure for a good reception and the intense flow of people and demands, the little knowledge of the interviewees about the subject and the reluctance to be confronted regarding the information of their current property management controls, resulting in a low range of samples of the interviewed population.

As for the management process, it is noted the lack of contact of the target audience with accounting and its tools for contribution in the rural enterprise that would eventually assist them through continuous improvement, making explicit the need for efficient management systems that can provide the development of the activity and the property for the achievement of its objectives.

Producers and traders have shown a lot of resistance in seeking alternatives to control property and production because they do not believe in improving the results to be achieved through these facilitators, justifying that it would require resource and time that does not exist at the moment and

also the fear of following other people opening changes in processes already established several years ago, even passed down during family generations.

It is possible to identify that the results obtained are in a context unrelated to the implementation of a management control tool, that is, it is considerable to assume that, if the sample used were in a reality adherent to a proposal of management tool to be applied or suggested, the results could be completely different.

Professional training improves and enhances the fundamental notions and competencies to perform their function with quality, because it does not pay to have work instruments if the worker is not able to use it, in order to improve productivity and the administration of activities.

This article contributes in a practical way to the academic environment and the social environment by expressing the need to expand the applicability of management accounting tools in rural territory, where rural producers and traders represent a considerable fraction of the national economy and would be able to leverage the performance of their results if they made use of accounting tools in the conduct of their enterprises.

On the other hand, public policies could facilitate the rights of those involved in family farming, investing in infrastructure, research and extension, among other areas related to the government support that is so lacking today. Thus, it is suggested the expansion of related studies to be developed in the future.

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