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Analysis of the Importance and Performance of Cost Information in Pricing Decisions in Ready-to-Eat Food Retail MSE in Vitória-ES

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ABSTRACT

Currently, decision-making is the major challenge for managers in the day-to-day operations of the company. It depends on various factors to be assertive and achieve positive results. We can say that pricing has become one of the fundamental decisions to be made. With that said, this work aimed to examine the relationship between the importance attributed and the effective knowledge of cost information for decision-making in setting prices in Micro and Small Enterprise (MSE) of ready-to-eat foods in Vitória-ES, from the perspective of managers. To do this, the methodology adopted was through quantitative methods and bibliographic research, based on the daily reality of small and medium-sized enterprises. We can analyze through raw data, collected with the help of standardized tools and a specific target audience. Firstly, the work presents a brief account of the importance of micro and small retail companies of ready-to-eat foods for the economy, the importance of cost accounting in pricing, and the conceptualization of the Slack Matrix used in the analysis of the raw results obtained, followed by the methodology and interpretation of the data collected from the managers.

Keywords: Costs, MSE, Ready-to-Eat Food Retailers, Slack Matrix.

INTRODUCTION

With the increasing competitiveness in the market, it is imperative for company managers to adapt to the environment in order to continue their businesses. Cost accounting stands out as an indispensable tool in the adaptation process in the market, as it allows efficient managers to recognize new investment opportunities, increase profit margins, make tactical decisions, and provide more security to the company's performance and productivity in pursuit of a competitive advantage.

However, the survival of companies is directly linked to the capacity and knowledge of their managers. According to Dornelas (2001), success is linked to well-made planning, as well as constant training of the company's managers. He suggests that the entrepreneur needs to know his limitations so that, if necessary, he can hire qualified professionals, helping the company's development, making use of the tools at his disposal in order to achieve his goals and succeed in his business. Determining the selling price, according to Brandão, Campos, and Gonçalves (2019), is one of the most complex and challenging processes, with broad scope. Because it is not recognized in this way, it often leads to mistaken decisions in setting the selling price. Given this, the lack of knowledge on the subject, the lack or insufficiency of control to recognize costs and expenses, leads companies to incorrect pricing, resulting in losses for the organizations. As a result of this unfavorable practice, appropriate pricing is an important aspect, as it will decide profitability, market position, and survival capacity.

Micro and small enterprises are mostly composed of individuals with insufficient qualifications, leading to poor management, being responsible for 90% of business mortality. Lack of knowledge about the business has become one of the main factors in the low success of Brazilian micro and small enterprises, considering that they do not know the basic instruments for assertive business management (Matias & Júnior, 2002). More specifically, there is a sector of micro and small enterprises that offer food to end consumers, such as bakeries and restaurants (Hsein, Giuliani, Cunha & Pizzinato, 2012). Thus, the present study seeks to answer the following question: What is the perception of importance and use of cost information in defining prices in MSE retailing ready-to-eat foods in Vitória-ES?

To this end, a structured questionnaire was applied to managers of restaurants, bakeries, confectioneries, cafeterias, and snack bars; that is, all in the retail sector of ready-to-eat foods offered to end consumers. A total of 40 valid questionnaires were obtained, and their data were applied to the Slack importance-performance matrix (1994).

LITERATURE REVIEW LITERATURE REVIEW

Importance of MSE Food in the Economy

The food sector had a turnover of 789 billion in 2020, considering sales for both the external and internal markets. This value corresponds to about 10.6% of Brazil's Gross Domestic Product (GDP) according to the survey by the Brazilian Association of the Food Industry. According to the data released by the same, the food sector generated a surplus in the amount of 32.8 billion reais, which corresponds to approximately 64% of the country's trade balance, remaining as the sector that generates the most jobs and represents about 1.68 million formal jobs in Brazil (ABIA, 2020). More specifically, there is a sector of micro and small enterprises that offer food to end consumers, such as bakeries and restaurants (Hsein et al., 2012). These

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companies are also considered retailers in the food industry that cater to the demand of consumers in need of out-of-home eating (Beserra et al., 2010). According to Lima and Santos (2006), Bezerra et al. (2017), this sector is predominantly composed of small companies focused on offering light meals. The authors mention that the main ones in this sector are Snack Bar, Bakery, Pizzeria, and Restaurant. According to Alves (2017, p. 335), "the food sector, particularly the restaurant sector, has demonstrated incredible competitive capacity".

Studies conducted by SEBRAE-ES show that despite the pandemic, there was an increase in the opening of micro and small enterprises, and the food segment remained active with the supply of ready-to-eat foods for businesses that were allowed to operate in 2020. Among the sectors with the highest number of new businesses opened in 2020 are the supply of prepared food for home consumption (110 thousand), restaurants, and similar establishments (91 thousand). A survey conducted by the same organization shows a low mortality rate of micro and small enterprises, around 70% of them manage to survive their first year, meaning that 3 out of every 10 businesses opened close their doors after five years of operation (SEBRAE, 2021). One of the factors pointed out for the survival of companies is effective cost management by managers and necessary training to withstand frequent market changes (Barreto & Antonovz, 2016). A characteristic of small businesses is that usually the owner or manager, for the most part, does not have adequate training to manage costs and even to manage a company, thus making good management and control of their business unfeasible, which mostly leads them to close prematurely (Raza, 2008).

Cost in Pricing Formation

Cost management is often associated with industrial activities, in the manufacturing of products and inventory control of companies, but its concept can be applied in various areas of activities, such as companies in the trade and services sector (Diel, Rosa & Tusi, 2015). Although today product and service prices are mainly determined by the market, cost management is a strong ally of this sector when it comes to valuing its products.

We can classify costs as the economic resources directly involved in the acquisition of goods or services that will be used in the production process of new goods or services (Silva & Lins, 2013). In other words, costs are all the values employed in the production of the future product or service that will be marketed by the establishment.

According to Callado and Callado (2002), due to the constant increase in competitiveness that has been happening throughout the market, cost analysis has become indispensable for managers to complement the administration of a company by providing information that reflects the amount of resources needed to operate the many stages of its production process. The author also cites as an example of the importance of good cost analysis, the formation of the selling price of its product or service, and the improvement of production performance that assists in the profitability of the company.

The formation of the selling price is directly connected to the market, as prices practiced by competitors must be taken into consideration. Price can be defined based on costs, the market, or a combination of both (Martins, 2010). Therefore, for a correct estimate of prices, the

company must know, in addition to other factors, the composition of all its internal expenses and the values adopted by the market.

The correct formation of the selling price is one of the primary problems faced by establishments, as it is directly connected with profit generation; in addition to expenses and costs, it must take into account the great competitiveness of the market and its production capacity. A small difference in the price practiced in the sale of goods and/or services can generate a radical result in the company's profitability (Wernke, 2005; Beuke, 2009). According to Pinto, Limeira, Silva, and Coelho (2008), the preparation of the selling price has three approaches: based on costs, on perceived value, and on the market.

To set the selling price, it is necessary to know the costs of the products. Therefore, cost management and pricing must go hand in hand, systematically, in order to avoid the company incurring losses and to ensure its place in the market (Martins, 2010).

Cost in Pricing Formation in the Food Industry

According to Martins (2010), knowledge of costs is essential to estimate if a certain product, sold at such a price, is profitable, and also if the product does not have good profitability, how we can reduce costs to reach a breakeven point.

Knowledge of a company's costs is vital when valuing the products and services provided by an entity, that is, determining the price of the goods offered. For this, it is imperative to know and understand the expenses incurred previously in its production process until the delivery of the final product, so that we can properly consider them in the formation of the selling price. Formulating the selling price based on cost establishes an initial criterion, stipulating a limitation of the selling price to be adopted (Padoveze, 2010). According to the author, if the company operates below this limitation, the establishment will not make a profit because the cost of the product is the minimum limit stipulated for the formation of the selling price.

The selling price is one of the main factors of differentiation and competitiveness of companies in the food retail sector. To arrive at the ideal selling price, the costs involved in the production and commercialization of the product must be calculated, and the desired profit margin must also be added, so that the company maintains a favorable competitive position (Cogan, 2013). Relying solely on the market in which the company operates can lead to losses because the value employed may not be sufficient to cover all production and commercialization costs; in other words, we must arrive at a price that satisfies everyone, both the company and the customers (Zahaikevitch, Matos & Gapinski, 2013). According to Kotler (2000), when pricing products, we must consider selling prices and likely reactions from competitors, consumer behavior, and costs.

Companies can increase their margin according to their production, but they depend on going to the market to ascertain the price factor. On the other hand, the necessary knowledge for pricing is directly proportional to the company's organizational structure. Small and medium-sized enterprises, for the most part, lack resources to create a more structured pricing method.

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Slack's importance-performance Matrix

As we have seen previously, the importance of a good organizational structure and a correct market analysis to increase companies' competitiveness. One of the most satisfactory resources of cost accounting that can be useful for conducting a continuous improvement process is the Slack Importance-Performance matrix, which is a tool found in the management of the production of goods and services. It is applied in the evaluation of importance and performance of a product, service, and/or production process. This efficient method is structured from the set of information obtained from a group of companies that have similar characteristics, such as the branch of activity, number of employees, type of services offered, and billing (Slack et al., 2002).

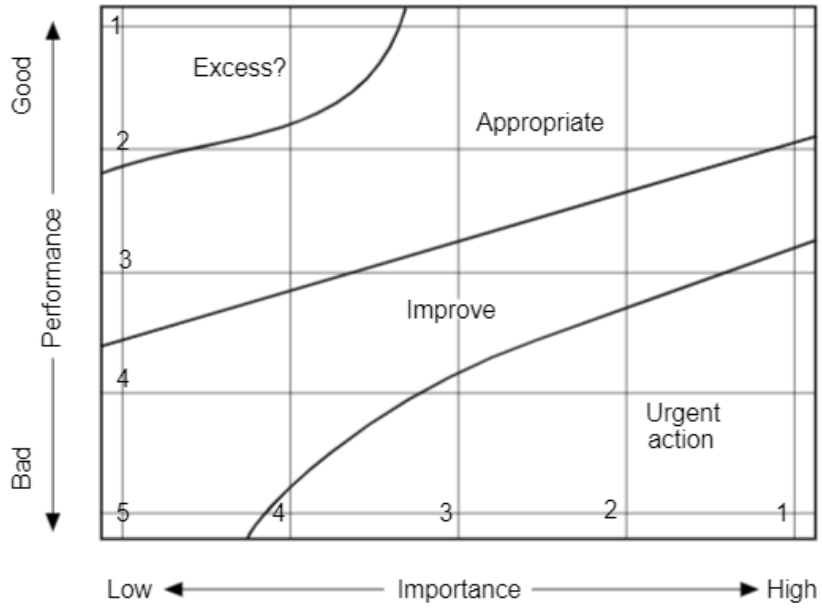


Figure 1: Priority levels of options in the importance-performance matrix
Source: Slack (1994)

The four zones named excess, adequate, improvement, and urgent action facilitate the identification of the condition of each element or topic related to cost control, as the identification of important agents to production organizations, when a joint analysis indicates the condition of importance-performance of cost accounting in a generic manner (Dumer, Vieira, Schwantz & Martinez, 2013). However, it is worth noting that Slack (1993) believes that no scale is permanent, meaning that performance or importance level may vary according to market evolution and economic environment, confirming the need for continuous monitoring.
When the analyzed element is in the excess zone of the slack matrix, it indicates that its performance (utilization) is very high compared to what was marked as relevant, advising a redistribution among other controls that require more attention. The adequate zone certifies that the analyzed element is at an appropriate level for the company's demands. According to Slack et al. (2002), in the short and medium term, performance elements located in this area are considered sufficient. In the case of the element being in the improvement zone, it suggests that it needs improvement, but not necessarily, it must take precedence over other elements (Slack et al., 2002), as the most difficult point is almost any element being in the urgent action zone, symbolizing an inferior performance level. Dumer et al. (2013) applied the Slack matrix

to understand the interpretation of managers of small rural businesses regarding the relevance and performance of Cost Accounting instruments in coffee production. In this study, the Importance-Performance Slack Matrix is used to analyze the importance-performance in cost accounting, in the understanding of managers of micro and small ready-to-eat food retail companies in the southeast region.

METHODOLOGY

The research can be defined as descriptive. According to Cervo and Bervian (2002), this category of research is more present, mainly in the human and social sciences, discussing data and difficulties that require study and which are not documented. For this, the research was conducted in two stages. The first stage was developed through articles and academic journals, consultation on websites, and previous research in order to conceptualize the importance of accounting information, and more specifically, cost management for micro and small companies in the food sector.

In the second stage, a questionnaire was developed to collect data from 40 managers of micro and small ready-to-eat food retail companies located in the southeast region. The questions addressed the perception and knowledge of these managers regarding cost accounting and its utilization. The questionnaire was delivered personally, from establishment to establishment, and it was also possible to respond online. At the end of the collection, the information was organized and analyzed using the Slack importance-performance matrix by Slack et al. (2002). In addition, data on the characteristics of the managers were also collected, and the results show that more than half of the respondents are over 30 years old. The main results indicate that only a small portion of 6 respondents have postgraduate degrees, and out of the 40 respondents, 19 do not have a completed undergraduate degree. More than 77% of the micro and small companies involved in this research operate with a reduced number of employees, not exceeding 10 employees, and the company with the most employees had 45 employees. In other words, all the organizations covered do not exceed the employee limit that allows classification as micro and small enterprises, according to SEBRAE (2005).

DESCRIPTION AND ANALYSIS OF RESULTS

Level of Importance of Cost Accounting

In this section, it is evidenced what managers of ready-to-eat food retail companies consider relevant regarding cost accounting tools. Eight questions were elaborated regarding the relevance of elements of cost accounting and accounting information in pricing and managing the retail activity of food, especially for micro and small enterprises. Based on the answers provided, the level of importance attributed to these elements can be highlighted.

Slack (1993), Kowalski, Fernandes, and Faria (2010) suggest that a 9-point scale can be used to help analyze and classify competitive methods to measure their level of importance for the company. For each question, a score equivalent to the 9 points of the scale was given, and according to the final score, it was not necessary to calculate the average score, as the extremes of the limit were not used. A score from 1 to 9 was then followed to calculate the final result.

To determine the level of importance of each question, their respective scores are summed and divided by 40 (number of participants in the survey). For each of the 8 questions related to the

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importance and performance of cost accounting tools in the management of production or services in the ready-to-eat food sector, participants should only mark one response option. An adapted Likert scale was employed, ranging from one to nine, where the closer to 9, the higher the attributed importance and/or performance; and the closer to 1, the lower.

Table 1: Responses regarding the level of relevance (importance) of tools and attributes of cost accounting

Question	Description	Level of Importance
1	Importance of knowing the difference between cost and expense.	6,75
2	Importance of knowing direct and indirect costs.	7,55
3	Importance of knowing the difference between fixed costs and variable costs.	8,07
4	Importance of being aware of monthly costs, expenses, and revenues.	8,10
5	Importance of knowing the monthly breakeven point in pricing.	8,12
6	Importance of knowing the specific costs of each offered product.	8,42
7	Importance of knowing the prices practiced by competitors.	8,47
8	Importance of knowing information and data about costs.	8,67
Overall Average		**8,01**

Source: Research data.

From the data analysis, it was found that question number 8 was given great importance, with the highest average (8.67), meaning that knowing the information and data of cost accounting obtained the highest ratings of importance perception for the management of ready-to-eat food retail activity. On the other hand, with the lowest average (6.75), question 1 appeared, regarding the importance of knowing the difference between costs and expenses of products and/or services. However, the research results show that all questions received high ratings regarding their relevance to the management of the food retail enterprise assessed. The overall average found, calculated by summing the average of each question and dividing by the total number of questions, was 8.01, indicating a high overall perception of the importance of cost accounting attributes for the ready-to-eat food retail activity.

Attainment of Performance Level

The same questions used to estimate the level of perception regarding the importance of cost accounting were adapted into questions aimed at evaluating the actual performance of these tools, that is, measuring their real usage. The same adapted Likert scale pattern of responses was used, ranging from one to eight. The closer the response is to 8, the higher the usage, and the closer it is to 1, the lower the usage of cost accounting tools. The results are presented in Table 2.

Table 2: Responses regarding the level of utilization (performance) of tools and attributes of cost accounting.

Question	Description	Level of Importance
1	Effective understanding of the difference between cost and expense.	4,05
2	Effective understanding of the difference between direct costs and indirect costs.	4,90

3	Effective understanding of the difference between fixed costs and variable costs.	5,07
4	Effective understanding of monthly costs, expenses, and revenues.	5,05
5	Effective understanding of the monthly breakeven point.	4,67
6	Effective understanding of the specific costs of each offered product.	4,92
7	Effective understanding of the prices practiced by competitors.	8,05
8	Effective understanding of cost accounting information and data.	5,02
Overall Average		5,22

Source: Research data.

In this part of the research, the overall average of 5.22 was obtained by summing the performance results of each question divided by eight, which indicates the total number of questions. Thus, the result highlights the low utilization of the surveyed tools, signaling that basic cost accounting tools are underutilized in the ready-to-eat food retail activities in the Municipality of Vitória. It is also noteworthy that the effective understanding of the prices practiced by competitors obtained the highest average among all questions, indicating the perceived relevance of this tool.

Elaboration of Importance-Performance Matrices

The Importance-Performance matrix by Slack was developed based on the overall averages highlighted in Table 2 and Table 3. Thus, Figure 2 demonstrates the importance-performance relationship of the average results of the 08 questions applied.

Therefore, in Figure 2, it is possible to perceive that most elements related to cost accounting in the retail food activity are in the zone indicating a need for improvement, highlighting the low performance for a tool considered very important for the management of retail food businesses. Therefore, the immediate actions of these establishments should be directed towards improving issues related to cost accounting.

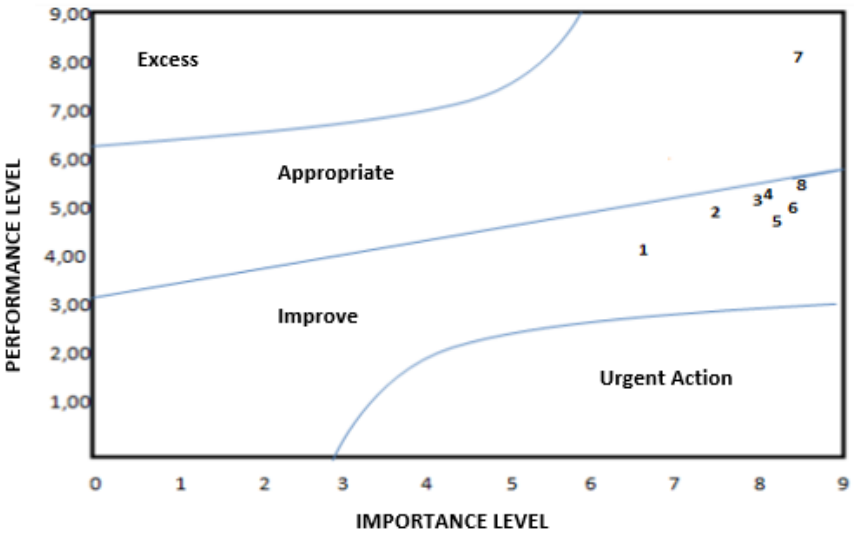


Figure 2: Importance-Performance Matrix of Each Question

Source: Research Data.

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Figure 3 presents the matrix composed of the overall average of the responses. It indicates that the overall situation can be considered as demanding improvements regarding the utilization of tools and attributes of cost accounting in the sector.

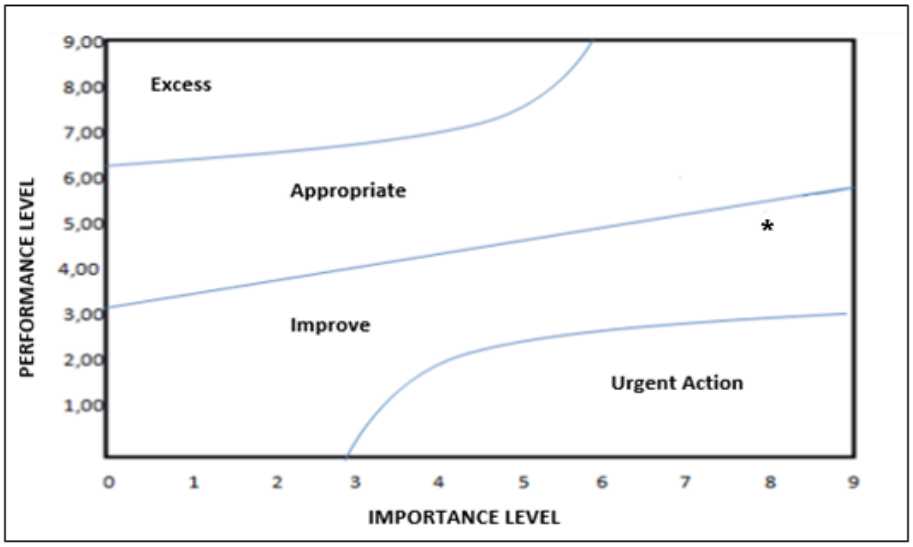


Figure 3: Importance-Performance Matrix of Overall Average of Questions
Source: Research Data.

In summary, this research yielded results indicating that despite managers indicating a high perception of the importance of elements related to cost accounting for the management of ready-to-eat food retail activities, the results suggest that in practice, such accounting tools have poor performance. Therefore, this position in the matrix indicates the need to improve performance in the utilization of cost accounting, due to the high attributed relevance.

FINAL CONSIDERATIONS

This study aimed to demonstrate the importance-performance relationship regarding cost accounting in decision-making, as reported by managers of small and medium-sized enterprises in the retail sector of ready-to-eat foods in the municipality of Vitória. Responses were collected through questionnaires, both in-person and online formats, allowing the identification of points related to cost accounting tools that need improvement or enhancement. Regarding the level of importance attributed, it is possible to identify a high relevance in the perception of food retailers. However, the declared level of use of these same cost accounting tools received average ratings, indicating low utilization (performance) of cost accounting in this retail activity. One possible explanation for this result may stem from the limited number of micro and small retail businesses that hire services from institutions and/or qualified professionals to open their business (SEBRAE, 2014). When the collected data were analyzed by Slack's importance-performance matrix (Figure 2), it was found that the contrast between the overall average perception of importance and effective performance is in a situation that Slack et al. (2002) suggest needs improvement and is not in a worrying state, but is subject to short-term improvements. In Figure 3, the performance matrix highlights the overall average of all responses, and we can observe that cost accounting in micro and small retail businesses of ready-to-eat foods is located in the improvement zone of the matrix, indicating the need for improvement in the proper use of cost accounting tools.

Additionally, it is worth mentioning that, as indicated by Slack (1993), the positions of the matrix should not be considered static, as the level of importance (relevance) or performance (utilization) is changeable as the characteristics of the economic and social environment evolve. In this sense, it is recommended to develop further research to understand the results of this work in new regions or activities of micro and small retail businesses. Furthermore, future research is suggested to evaluate possible relationships between manager characteristics – such as educational background and knowledge of information technologies – with the perception of importance and effective performance of accounting information in the Brazilian retail environment.

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