Abstract

The objective of this research is to identify the characteristics of the practice of Cost and Management found in studies conducted in the Brazilian scenario opposite to the assumptions of the Old Institutional Economics (OIE). To this end, a theoretical background and documental survey was carried out on researches about cost and management accounting practices implemented in Brazil, which characterizes this research as an exploratory and descriptive analysis. The results suggest (i) that traditional management accounting practices are institutionalized in enterprises investigated in different sectors and regions of Brazil; (ii) implementation of new practices are predominant in the studies analyzed and, (iii) there is evidence that management accounting practice can be better understood as the result of processes (evolutionary), arising from institutionalized habits and routines.

Keywords

Institutional theory, cost accounting, management accounting.