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Relation Between the Organizational Lifecycle and Planning: A Study of Accounting Service Companies From the State of Santa Catarina

Abstract

The study aims to identify the relation between the different stages of the organizational lifecycle and the planning process of accounting service companies in the State of Santa Catarina. This descriptive research with a quantitative approach was undertaken through a survey in a convenience sample of 116 companies. Therefore, the model by Miller and Friesen (1984) was used to identify the lifecycle stages and the instrument by Frezatti, Relvas, Nascimento, Junqueira and Souza (2010) to measure the usage level of the planning artifacts. The planning was analyzed in its three modalities: Strategic Planning, Budget and Budgetary Control. To analyze the data, discriminant and correlation analyses were used. The study results showed that the accounting service companies are classified in distinct stages of the organizational lifecycle, predominantly birth and rejuvenation. Only half of the companies analyzed use the budget, even when managed by people with a background in the area who know the importance of this instrument. In addition, a negative correlation was observed between the stages of birth and decline and the use of the planning artifacts and a positive correlation between the stages of growth, maturity and rejuvenation, in line with the results by Miller and Friesen (1984).

Key Words: Organizational Lifecycle. Budgetary Control. Accounting Service Providers. Budget. Strategic Planning.

Dinorá Baldo de Faveri
Ph.D. candidate in Economics at Universidade Federal de Santa Catarina (UFSC) and Professor at Universidade do Estado de Santa Catarina (UDESC).
Contact: Rua Dr. Getúlio Vargas, 2822, Bela Vista. CEP.: 89140-000. Ibirama-SC.
E-mail: *dinora.faveri@udesc.br*

Paulo Roberto da Cunha
Ph.D. in Accountancy and Business Administration from Universidade Regional de Blumenau (FURB) and Professor at Universidade Regional de Blumenau (PPGCC/FURB) and Universidade do Estado de Santa Catarina – UDESC. **Contact:** Rua Antônio da Veiga, 140, Victor Konder. CEP.: 89012-900. Blumenau-SC.
E-mail: *pauloccsa@furb.br*

Vanderlei dos Santos
M.Sc. in Accountancy from Universidade Regional de Blumenau (FURB) and Professor at Universidade do Estado de Santa Catarina – UDESC. **Contact:** Rua Dr. Getúlio Vargas, 2822, Bela Vista. CEP.: 89140-000. Ibirama-SC.
E-mail: *vanderlei.santos@udesc.br*

Deivison Anselmo Leandro
B.Sc. in Business Administration from Universidade Federal de Santa Catarina (UFSC) and Administrator at Servitech Serviços Técnicos Representações Ltda.
Contact: Rua Dr. Getúlio Vargas, 2822, Bela Vista. CEP.: 89140-000. Ibirama-SC.
E-mail: *deivisonanselmo@gmail.com*

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1. Introduction

The increase in the production processes and the enhanced market competition in recent years have demanded efforts from the organization towards planning, control and decision making. The organizations found themselves obliged to modify the techniques used that far, deriving from other areas, with a view to explaining the complexity of the organizational phenomenon and, consequently, facilitating the managers' understanding (Ramos, 1981).

Among the concepts aimed at explaining the complexity of the organizational phenomenon and which changed in function of changes in the organizations' reality, the lifecycle concept was developed in the field of Biophysiological Sciences and, over time, has been applied in other areas, mainly in the Social Sciences, because of its adaptation to issues related to the development of civilizations, cultures, languages, among others (Freitas, Costa, & Barroso, 2002).

In view of the changes and adaptations needed for the organizations' survival, new strategies, structures and alterations in the decision-making styles are needed. The organizational lifecycle theories are used to justify structural and behavioral changes. Hence, they use the analogy between organizational development and the biological cycle of live beings, in which these are born, develop and can reach their end and disappear, that is, their decline (Adizes, 1996).

The development phases of the lifecycle are based on stages with characteristics that are defined in the course of the organization's life. According to studies in the area, the managers' posture and the management practices they adopt can influence the possibilities of success. When considering the fact that the management practices can change the lifecycle stages, these practices need to be known in each development phase in order to improve the way the organization is managed, aiming for its growth and future consolidation in the market.

Despite the existence of some organizational lifecycle models used to study the evolution of its growth, the model by Miller and Friesen (1984) has stood out in the literature, in which five stages are considered for the organizations' lifecycle: birth, growth, maturity, revival and decline. The authors developed empirical tests and their main contribution was to show that there exists more than one development sequence, which allows the company to regress in the lifecycle levels.

Some experts have explored the identification of the organizations' phases, through characteristics or specific behavioral patterns related to their development phases, attempting to recognize specific patterns, such as complexity, formalization, organizational structure, decision making and efficacy criteria at certain times, which characteristics the different stages of the lifecycle (Greiner, 1972, Kimberly, 1987, Machado da Silva, Vieira, & Dellagnelo, 1992).

The studies by Kauffmann (1990) indicate that the organizations' development is related to the predominant profile in the management process, including the organizational structure, the leadership style, level of bureaucracy and the delegation and authority model. In addition, they are able to identify the same stages in different organizations, but all of them undergo changes in the course of the cycle, as well as in the way it happened.

International and Brazilian studies have been developed, relating the organizational lifecycle theory with Management Accounting. Frezatti, Relvas, Nascimento, Junqueira and Souza (2010) analyzed the profile of Brazilian companies regarding the structuring of the planning process, associated with the organizational lifecycle stages. Therefore, they developed a survey in 111 organizations from distinct sectors. The study results showed that Strategic Planning was only evidenced in the maturity stage. They also observed that the budgetary control is not related with the lifecycle stages.

In a similar study, Klann, Klann, Postai and Ribeiro (2012) analyzed the relationship between the organizational lifecycle stages and the companies' planning process. The study involved 30 companies from the iron sector in the city of Brusque-SC. The research results showed that most of the investigated companies are located at the extreme ends of the organizational lifecycle stages, in the birth and decline

phases. They concluded that the lifecycle stages are related with the companies' planning level, although the planning artifacts are used differently depending on the company's development stage.

No study has been found, however, about the organizational lifecycle and Management Accounting in which accounting service companies were considered more specifically. Hence, the following research question emerges: **What is the relation between the organizational lifecycle stages based on the model by Miller and Friesen (1984) and the planning process of accounting companies in the State of Santa Catarina?** In this study, the planning process is analyzed in its three phases: Strategic Planning, Budget and Budgetary Control, in line with Frezatti *et al.* (2010).

Studies of accounting service companies have been developed in the field of Management Accounting, more specifically regarding the use of the management instruments. Teixeira, Voese and Teixeira (2014) assessed the accounting service companies' usage level of the management artifacts in response to their competency management. Mattos (2008) aimed to identify the evolutionary stage of the Management Accounting practices adopted in accounting service companies in Curitiba and the metropolitan region. These studies did not analyze these companies' organizational lifecycle though. Hence, the general objective in this research is to identify the relation between the different stages of the organizational lifecycle and the planning process of accounting service companies in the State of Santa Catarina. Therefore, three specific objectives were established: a) to identify the organizational lifecycle stages, based on the model by Miller and Friesen (1984), of the accounting service companies in the state of Santa Catarina; b) to verify the usage level of the planning process (Strategic Planning, Budget and Budgetary Control) of the accounting service companies in the stage of Santa Catarina; and c) to relate the organizational lifecycle stages based on the model by Miller and Friesen (1984) with the accounting service companies' planning process.

At least two reasons exist to choose accounting service companies. The first reason is due to the fact that accounting is an important instrument that provides useful information for the organizational management to make decisions. A second aspect is related to the accountant's professionalism. Due to the growth of the accounting service sector, the manager's responsibility and competence in guaranteeing service quality also increases, as a way to remain competitive in the market. To stay in the market, the managers also need to outline strategies to guarantee their company's growth.

Hence, like any company that needs to be managed, accounting service companies are no different and lack planning, strategies and management competency to supply high-quality services and, at the same time, be able to remain in the market and compete with their competitors. In that sense, it is considered relevant to know how the organizational lifecycle of accounting service companies' happens, in order to identify the behavioral patterns related to the respective stages. This study can be justified by the lack of research in the area and by the importance of accounting service companies for the economy and society.

Through the proposed theme, the intention is to contribute to the enhancement and deepening of scientific knowledge about the organizational lifecycle and management accounting, specifically in accounting service companies. It can also further the understanding about the adopted planning practices, contributing to these companies' success and growth, (Klann *et al.*, 2012). Correia, Gomes, Bruni and Albuquerque (2011, p. 2) mention that:

> The identification and classification of the organizational lifecycle stage contribute to the managers in the company's positioning, in the decision process, in organizational development and, consequently, in the configuration of the most appropriate Management Accounting System (MAS) for the company's needs.

Based on this introduction, the paper is organized in five further sections. The second and third part present the literature review on the organizational lifecycle and Management Control and Planning, respectively. Next come the methodological choices, followed by the analysis and interpretation of the results found, Finally, the conclusions are presented along with a suggestion for future research.

2. Organizational Lifecycle

According to Catelli (2001), organizations can be characterized as open and constantly moving systems that receive influence from the external as well as internal environment. As a result of the adaption of concepts from the Biological Sciences to Administration, many analysis and assessment models of the organizational lifecycle were postulated, starting from the company's birth or creation and ending with its death or dissolution. This adaptation by organizational researchers goes back several decades (Greiner, 1972, Quinn & Cameron, 1983).

In Marques' perspective (1994, p. 20), "organizations' life presents a reasonable degree of similarity with the lifecycle of live organisms: they are born, pass through childhood and adolescence, reach majority, age and die." Therefore, many authors use the metaphor of live organisms to name the stages of the lifecycle. Due to the variations in the lifecycle stages, researchers try to understand and assess what phase the organization is located in with a view to taking precaution measures as needed.

Like a human being with needs that change with the development level, organizations also go through certain phases in each development stage of the lifecycle. To the extent that the needs are attended to, others tend to emerge, which in turn should be attended to in order to guarantee the development of each phase.

There is a clear difference between the organizational lifecycle and a living organism though. According to Marques (1994), while human beings characterize their phases of life over time, organizations do not follow the same pattern. Although the analogy can be drawn, attention is needed to the existing differences so as to avoid interpretation errors.

Adizes (1996) comments that size and time are not causes of growth and aging; "large companies with a long tradition are not necessarily old and small companies without any tradition are not necessarily young". Adizes (1996) underlines that the word "young" means that the company is able to change relatively easy, despite its low level of control. On the other hand, an "old" company is controllable but inflexible, with a low trend to change behaviors. Hence, when a company is flexible and controllable at the same time, it is neither young nor old. At that level, it gains the advantages of youth as well as maturity, which is called fullness (Adizes, 1996). Managers are able to identify the situation and classify the companies according to their lifecycle. Knowing to identify the development stage of an organization can help the managers to understand the relations between the lifecycle and competitive strategy. The literature presents several authors who have addressed the organizational lifecycle in different ways and, therefore, distinguished lifecycle models exist. Figure 1 summarizes five of these models presented in the literature.

Authors/Models	Fases	Synthesis of the model
Quinn and Cameron (1983)	- Entrepreneurial stage - Collectivity stage - Formalization and control stage - Elaboration of structure stage	Elaborated a summary model based on the revision of nine other existing models. Attempted to associate organizational efficacy criteria with lifecycle phases.
Miller and Friesen (1984)	- Birth - Growth - Maturity - Revival - Decline	Developed empirical tests. Their main contribution was to determine that there is no single development sequence and that retrocession in the lifecycle stages is possible.
Baker and Cullen (1993)		Focus on extremes, young and small and large and old companies. Investigated the administrative reorganization level in companies in different lifecycle stages.
Moores and Yuen (2001)		Developed a study based on Miller and Friesen's lifecycle model (1984) to check the formalization level of the Management Accounting System in the different phases of the organizational lifecycle.
Lester, Parnell and Carraher (2003)	- Existence - Survival - Success - Renewal - Decline	The model developed was based on Miller and Friesen (1984) and was elaborated for use in any type of organization. They attempted to relate the organizational lifecycle with competitive strategy and performance.

Figure 1. Organizational lifecycle models
Source: Marques (2011)

In this study, the model by Miller and Friesen (1984) was selected. It was chosen because it is a largely conceptual model, resulting from empirical tests, and also contributed to determine that there is no single development sequence and that organizations can recede in the lifecycle stages.

Miller and Friesen (1984) elaborated a category that could be useful to foresee differences between environmental and organizational characteristics (such as differences in strategy, structure or decision making style) in different organizational lifecycle stages. The main motivation is related to the fact that existing studies do not rest on a solid empirical base, due to their cross-sectional design, identifying static characteristics of different organizations in different lifecycle stages.

Beuren and Pereira (2013) analyzed 15 articles that related organizational lifecycle and management controls, published in Brazilian and international journals. The authors observed that the most recurring lifecycle identification model in the international studies analyzed is that of Miller and Friesen (1984). In addition, the authors signal that the approach of the theme is not continuing, leaving room for publications in the journals. They also observed dispersion in the authorship of articles on the theme and their respective institutional affiliations, in Brazil as well as internationally.

After a bibliographic review, Miller and Friesen (1984) elaborated an organizational lifecycle model that consists of five stages: birth, growth, maturity, rebirth and decline.

In the initial phase, called birth, the company tries to become feasible. The main characteristics are: young companies, mastered by their owners and with a simple and informal structure. Scott (1971) calls this phase Stage 1; Greiner (1972) calls it the Creative Phase; Lippitt and Schmidt (1967) the Birth Phase; and Quinn and Cameron (1983) the Entrepreneurial Phase (Miller & Friesen, 1984).

In the second phase, called Growth, the company is expected to have established its distinctive skills and achieved success with the product. Downs (1967) defines it as the Rapid Growth Stage and Lyden (1975) as the Second Phase. The emphasis is on speeding up the growth in sales and accumulating resources to gain advantages. In general, a functional structure is established, with little delegation of authority to managers and formalization of procedures (Miller & Friesen, 1984).

The maturity phase is characterized by the stabilization of the sales level, decrease in the innovation level and establishment of a more bureaucratic organizational structure. In this phase, the targets become functionally homogeneous and efficient. Quinn and Cameron (1983) suggest the idea of the formalization and control phase; Scott (1971) calls it Stage 2; Greiner (1972) defines it as the Direction Stage; Katz and Kahn (1978) as the Stable Organization Phase (Miller & Friesen, 1984).

The revival phase is equivalent to Quinn and Cameron's elaboration of structure stage (1983), Scott's third phase and Greiner's coordination phase (1972). In this phase, the product and the market are diversified and expanded. The companies adopt a divided structure to deal with more complex and heterogeneous markets. More sophisticated controls and planning systems are emphasized (Miller & Friesen, 1984).

In the final or decline phase, the profile is marked by market stagnation, a drop in profitability due to external challenges and lack of innovation, leading to the companies' decline. Downs (1967) defines it as the Slowdown Phase and Lyden (1975) and Kimberly and Miles (1980) as the Fourth Phase (Miller & Friesen, 1984).

Research in Management Accounting has used the organizational lifecycle models to relate them with the Management Accounting instruments. Abatecola (2013) discusses what key factors for organizational survival or failure can be associated with different organizational lifecycle stages, emphasizing organizational adaptation.

Cunha, Klann and Lavarda (2013) analyzed studies on the organizational lifecycle approach at the international level, surveying the main topics associated with the Management Controls. Cunha, Klann and Lavarda (2013, p. 184) observed the search for the relation between the organizational lifecycle and different aspects in the articles, such as:

a) its implications for the stock market's response to the accounting performance measures;
b) its effect on Management Control practices in rapidly growing companies that are characterized by the intense application of resources in research and development;
c) its influence with conditioning variables on the Management Control System in service organizations;
d) how the organizational lifecycle stage and the existence of venture capital investors in the company affect the use of Management Control Systems, such as the business plan, budget and management control techniques;
e) if the use of the ABC system differs among companies in different stages of the organizational lifecycle; and
f) the Management Accounting structure and control systems in the growth and revival stages (Cunha *et al.*, 2013).

In this study, the relation between the organizational lifecycle and the three modalities of the planning process is analyzed: Strategic Planning, Budget and Budgetary Control.

3. Management Accounting and Planning

Since its emergence, Accounting is one of the tools aimed at objectively clarifying the acts and facts that occurred in the organizations' equity, with a view to attending to information needs. One might say that Accounting was established as a big management tool, considered as a relevant instrument in the production of information, using the accounting principles and techniques needed to achieve its goal. Management Accounting is fundamental as it permits the implementation and control of Strategic Planning (Frezatti, Guerreiro, Aguiar & Gouvêa, 2007).

The Management Accounting reports cover the different hierarchical levels and function as important tools for decision making and end up influencing the corporate Strategic Planning process and the budget.

The changes Management Accounting has undergone in recent decades turned it into one of the main corporate management tools. Using a development strategy implies not only knowing the nature of a business, but also using the appropriate information for decision making, which can benefit the company as well as its stockholders, collaborators, suppliers and clients (Barros, 2008).

Barros (2008) defines Management Accounting as one of the most important resources to support company management, in which its reports reach all hierarchical levels and function as fundamental tools in decision making, strongly influencing the planning process and the budget. Based on Management Accounting, the Strategic Planning can be implemented and controlled in the organizations (Frezatti *et al.*, 2007).

3.1 Strategic Planning

Through the development of techniques and administrative processes, the decisions that might need to be made will have more assertive foundations. Lunkes (2008) comments that planning has evolved over time and needed to adapt to the market's new conditions and requirements.

Strategic Planning is related to the long-term objectives and to strategies and actions to achieve them, which interfere in all organizational areas. It is an administrative process that provides methodological support to establish the best direction for the company, aiming to optimize the degree of interaction with external factors and acting differently (Oliveira, 2010).

Hence, Strategic Planning can be understood as the process through which decisions are made about the course the company needs to follow in the next years. Thus, Strategic Planning is defined for long time periods and aims to analyze the internal and external environment in order to define the direction the company needs to take. Lunkes (2008) affirms that the Strategic Planning is defined for periods of five or more years. The author also highlights four characteristics of Strategic Planning: it includes qualitative information, decides where the company is heading, assesses the environment it will operate in and develops strategies to achieve the intended goal.

According to Frezatti (2007), the component elements of Strategic Planning are: the vision, the mission, long-term objectives, analysis of the external and internal environment, establishment of strategies, projects and long-term plans. The vision represents the image the organization has and projects into the future, while the mission represents the reason why the organization exists, justifying its role in society.

The external analysis serves to detect threats or opportunities in the external environment. Opportunity is an environmental strength the company cannot control, which can favor its strategic action, provided that it is identified and used satisfactorily. The threat can also be defined as an environmental strength beyond the company's control, but which can hamper the company's strategic action. While the external analysis is executed, the political, economic, fiscal and social scenario should be considered, as these can direct or indirectly affect the business. On the other hand, the internal analysis is focused on analyzing the organization's strong and weak points, aiming to identifying resource needs required for the company to achieve its objectives (Frezatti, 2007).

The strategy comprises the actions that are to be executed. It is the way through which a company wants to achieve its objectives in a competitive and constantly changing environment. The long-term plans complement the Strategic Planning model proposed by Frezatti (2007). It should be implemented based on the budget and monitored through budgetary control. In addition, it should contain the financial assessment of the entire strategic plan, through income statements, balance sheets and cash flows for the long-term period. Also, Strategic Planning depends on tactical instrument that transform the long-term decisions into something concrete; it constitutes a tool to implement the decisions from the strategic plan, permitting the focus on and identification of its actions.

3.2 Budget

The budget is an important tool for corporate planning. The budgetary practices have evolved over time, mainly in function of its use as a public policy instrument. The budget is the most used management artifact in organizations and has become the core element in many management systems the companies use, as it permits a central management (Bornia & Lunkes, 2007).

For the companies, the budget represents an important instrument to plan and control its short-term activities (Horngrem, Sundem, & Stratton, 2004; Anthony & Govindarajan, 2006; Atkinson, Banker, Kaplan, & Young, 2008). It constitutes a financial plan to implement the company's strategy over a certain period (Frezatti, 2007).

Hence, the budget is a tool that will implement the program approved by the Strategic Planning, translating the long-term business plans into an annual operational plan (Lunkes, 2008). According to Atkinson *et al.* (2008), the budget is a means for the company to communicate its short-term targets to all of its members. The budget also coordinates many company activities, like purchases, sales, production and administrative activities for example, and helps to identify problems in the coordination of these activities.

Horngrem *et al.* (2004) comment that many people consider the budget as a limiter of expanses. Nevertheless, companies use it not only as a limiter of spending, but also as a means to focus attention on its operations and finances.

3.3 Budgetary Control

Frezatti (2007) comments that planning without controlling is a fallacy and a waste of time and energy. It means that the managers spent energy in deciding on the future, without the ability to know whether the objectives are being reached. The control is fundamental to understand the degree of performance achieved and how close the desired result has come in relation to the planning.

Control is important for the company to know the extent to which it has complied with what was planned. Hence, it can be analyzed whether it achieved, or not, the objectives and targets set in the Strategic Planning. The budgetary control provides feedback to guide the managers with regard to their performance and redirect their activities and priorities, feeding the planning process (Frezatti *et al.*, 2010).

Lau (1999) comments that effective planning guarantees that the targets are carefully chosen, and effective control guarantees that the selected action plan be implemented appropriately, thus guaranteeing the achievement of the targets. Planning without additional control would fail. Similarly, controls are not significant without appropriate planning.

4. Research Method and Techniques

In this section, the method and procedures used to develop the research are presented. The research design, the definition of the population and sample, the research instrument and the form of data collection and analysis are described.

4.1 Research Design

As regards the research design, this study is outlined based on three approaches, related to: a) the research problem; b) the objectives; c) the procedures. This research was developed through a descriptive research (regarding the objectives) with a quantitative approach to the problem.

According to Cervo and Bervian (1996, p. 66), "the descriptive research observes, analyzes and correlates facts or phenomena (variables) without manipulating them". They affirm that the descriptive research "attempts to discover, with the forecasting possible, how frequently a phenomenon takes place, its relation and connection with others, its nature and characteristics". In line with Hair, Babin, Money and Samouel (2005), the use of the quantitative approach is recommended in descriptive procedures, in which one attempts to discover and classify the relation among variables, aiming to validate facts, find estimates and relationships and test hypotheses.

This study is characterized as descriptive with a quantitative approach, as it aims to identify and describe the stages of the organizational lifecycle, based on the model by Miller and Friesen (1984), of accounting service companies in the state of Santa Catarina. As another characteristic of a descriptive study, this research aims to identify the establishment of relations among variables, such as the relation between the different organizational lifecycle stages and the planning process of accounting service companies.

Regarding the procedures, it is characterized as a survey. Gil (2002, p. 50) comments that, in this type of research "information is requested from a significant group of people about the research problem, so as to [...] obtain the conclusions corresponding to the collected data". Thus, in this study, a questionnaire was applied to a certain population. The research population included the 2,079 accounting service providers in the state of Santa Catarina that were registered at the Regional Accounting Council [CRCSC] in 2012.

The data were collected through an electronic questionnaire elaborated in *Google Docs*. The CRCSC was contacted by e-mail and telephone to present the research and request the forwarding of the questionnaire to the owners of the accounting service companies. The questionnaire was forwarded to all accounting service providers in Santa Catarina in the second half of March 2012 until April. In total, 116 valid answers were obtained for analysis, representing a sample of 5.6% of the population.

4.2 Research Instrument

The research instruments are the techniques or procedures used to collect data. Marconi and Lakatos (2005) explain that various procedures exist to collect data, which modify according to the circumstances or research type. The research techniques can be: documentary, observation, interview, questionnaires, content analysis, among others. In this research, the research instrument is the questionnaire.

The questionnaire contains two blocks, the first of which contains 20 questions to identify what lifecycle stage the organizations are in. Therefore, the questionnaire used by Frezatti *et al*. (2010) was adapted, using an increasing ordinal scale from 1 to 5, in which 1= I completely disagree, 2= I disagree, 3= Indifferent, 4= I agree, 5= I completely agree. Figure 2 shows the assertions used in the questionnaire to identify the companies' lifecycle stage.

Number	Indicators to measure the lifecycle stage	Organizational Lifecycle
1	As an organization, we are smaller than most of our competitors.	Birth
2	As a company, we are larger than most of our competitors, but not as big as we should be.	Maturity
3	We are an organization with partners, managers and coordinators.	Revival
4	The organization's decision power is in the hands of the company founder.	Birth
5	The organization's decision power is divided among many partners, managers and coordinators.	Growth
6	The organization's decision power is in the hands of a large number of partners.	Maturity
7	The company's organizational structure can be considered simple.	Birth
8	The company's organizational structure is based on the functional view.	Maturity
9	The decision style takes into account innovation and risk.	Revival
10	The company's organizational structure is divisional with a sophisticated control system.	Revival
11	The company's organizational structure is centralized with few control systems.	Decline
12	In the organization, we have different specialties (accountants, lawyers, administrators, etc.), which distinguishes us.	Growth
13	The information processing in the organization can be described as a performance monitor and facilitator of interdepartmental communication.	Growth
14	The information processing in the organization can be described as simple, "mouth to mouth" style.	Birth
15	The information processing is sophisticated and necessary for efficient production and to achieve the required results.	Maturity
16	The information processing is sophisticated and used in the coordination of different activities to better serve different client sizes and segments.	Revival
17	The information processing is not very sophisticated.	Decline
18	The information processing is not used fully.	Decline
19	The decision process is centralized in the top administration and considered not very complex.	Decline
20	The decisions become less dependent on the partners' opinions and are more centered between the managers and coordinators.	Growth

Figure 2. Indicators to measure the lifecycle stage
Source: adapted from Frezatti *et al.* (2010, p. 391)

Figure 2 displays the assertions used to identify the accounting service providers' lifecycle stage. Five possible stages are considered: birth, growth, maturity, revival and decline.

The second block in the research instrument consists of 23 questions and is aimed at verifying the planning artifacts the accounting service providers use. In this case, a binary scale was used, in which 1 represented "yes" and 0 represented "no". To achieve this objective, the construct used by Frezatti *et al.* (2010) was adapted, as displayed in Figure 3.

Artifacts considered	Items to measure the artifacts
Strategic Planning	Vision
	Mission
	Long-term objective
	Analysis of external scenarios
	Analysis of internal scenarios
	Strategies
	Investment plan
	Long-term operational plans
	BSC (Balanced Scorecard) as a control step
Budget	Economic-financial premises
	Marketing plan
	HR plan
	Investment plan in fixed assets
	Projected balance sheet
	Projected income statement
	Projected cash flow
Budgetary Control	Monitors all lines of the balance sheet, confronted what was budgeted with what was realized.
	Monitors all lines of the income statement, confronted what was budgeted with what was realized.
	Monitors all lines of the cash flow, confronted what was budgeted with what was realized.
	Monitors all lines of the costs and expenses, confronted what was budgeted with what was realized.
	Monitors the Economic Value Added (EVA), confronted what was budgeted with what was realized.
	Monitors the key indicators, confronting what was previewed with what was realized.
	Monitors the company value.

Figure 3. Indicators to measure the planning artifacts
Source: adapted from Frezatti *et al*. (2010, p. 392)

Thus, it is observed that the research instrument aimed to identify the organizations' lifecycle stages, as well as the artifacts used in the planning process. On the whole, 43 questions were adapted from the study by Frezatti *et al*. (2010). It also contained company characteristics and the respondents' profile.

4.3 Data Collection and Analysis

After receiving the 116 answers, the data were processed in an electronic worksheet, followed by the data analysis. In the first block of the questionnaire, the total scores for each of the companies were calculated. Hence, the accounting service providers were classified in the stage in which they scored highest, as the scale used was defined as increasing.

Some cases were observed, however, in which there was a tie, and the companies obtained more than one classification, that is, they obtained the same score in distinct lifecycle stages. To solve this problem, discriminant analysis was used.

Discriminant analysis "helps to identify what variables distinguish the groups and how many of these variables are needed to obtain the best classification of the individuals in a certain population" (Mário, 2011, p. 234). Then, in the second block, the usage level of the analyzed companies' planning artifacts was analyzed. Finally, the correlation between the organizational lifecycle and the planning levels of the investigated companies was analyzed.

5. Description and Analysis of the Results

5.1 Organizational lifecycle stages of accounting service providers

First, the companies were classified in the different organizational lifecycle stages, considering the answers to the assertions. Thus, the sample companies presented characteristics of all stages. Some revealed more noteworthy characteristics in a specific stage thought, while others presented strong characteristics of two or three stages.

In case of classification in more than one stage, the choice of the smallest stage was used as a resolution criterion. For example, the company "E3" showed strong characteristics I two stages: growth and revival. In this case, company "E3" was classified in growth. Table 1 demonstrates the number of companies classified in each organizational lifecycle stage, using the model by Miller and Friesen (1984).

Table 1
Classification of organizational lifecycle stages

Stage	Number of companies	Relative frequency (%)
Birth	49	42.24
Growth	16	13.79
Maturity	9	7.76
Revival	28	24.14
Decline	14	12.07
Total	**116**	**100.00**

Source: research data

As observed, most of the companies were classified in the birth stage, representing 42.24%, followed by the revival stage with 24.24%. To confirm the classification in the lifecycle stages, the multivariate technique called discriminant analysis was used. According to Mário (2011, p. 233), "discriminant analysis is one of the techniques developed to help the researcher in the classification or pre-classification of an element from a certain group, saving time and efforts". To validate the technique, it needs to present a characteristic that consists in the use of a set of information obtained through independent (quantitative, metric) variables, so as to extract the coefficient of a dependent (qualitative, non-metric) variable that permits their appropriate classification.

In the discriminant analysis, to guarantee the consistency of the research results, some premises need to be tested, that is, some conditions should be attended to. These premises are: multivariate normality, linearity, absence of outliers, absence of multicollinearity.

The multivariate normality of the variables represents the condition/premise that the linear combination among the variables of the functions should follow a normal distribution. The non-compliance with this condition can compromise the validity of the model, because these models use significance tests the variables should follow in a normal distribution.

To test the multivariate normality of the variables, the One-Sample Kolmogorov-Smirnov test was applied in SPSS, with significance set at 5%. Considering that the null hypothesis presupposes that the data follow a normal distribution and that the alternative hypothesis presupposes that the data do not follow a normal distribution, the test results are expressed in Table 2.

Table 2
Normality test results of the data

		Birth	Growth	Matur	Revival	Decli
N		116	116	116	116	116
Normal Parameters (a,b)	Mean	12.8534	11.4397	11.7672	12.8534	11.9569
	Std. Deviation	3.28171	3.49481	2.54817	3.38861	3.34246
Most Extreme Differences	Absolute	.138	.087	.111	.091	.117
	Positive	.059	.087	.110	.091	.087
	Negative	-.138	-.071	-.111	-.090	-.117
Kolmogorov-Smirnov Z		1.492	.942	1.198	.978	1.262
Asymp. Sig. (2-tailed)		.023	.337	.113	.294	.083

Source: research data

As observed, there is no evidence to reject the null hypothesis for the variables: growth, maturity, revival and decline (sig.>0.05). Thus, the distribution of the data is normal, attending to the first premise of the discriminant analysis technique, except for the Birth variable, which did not show a normal distribution (sig. 0.023<0.05).

According to Mário (2011), a simple test to prove the data normality is to verify the histogram. A histogram is the graphic representation of a variable and shows the value of the data in a data category. Thus, observing the histogram that results from the occurrence of the Birth variable, a normal distribution is verified, that is, a reference pattern used in the statistical methods.

In addition, Mário (2011) argues that the Central Limit Theorem can be considered, which recommends to, although one does not know the distribution of the population, or if it does not show normality, the abnormal distributions become normal if a sufficiently large sample is available. In that sense, the normality of the birth variable can be supposed through the visualization of the histogram and the sample size (116 companies).

The linearity, which corresponds to another premise that should be attended to "refers to the linear combination between all independent variables." (Mário, 2011, p. 243). On the other hand, Hair Jr., Black, Babin, Anderson e Tatham (2009, p. 86) guarantee that "the most common way to assess linearity is by examining dispersion diagrams of the variables and identifying any non-linear data pattern". Thus, by analyzing the data dispersion diagrams, it was ratified that there is no linearity among the independent variables, in line with the second premise of the discriminant analysis technique.

As to the third premise of the discriminant analysis, which refers to the absence of outliers, that is, data that are discrepant or very different from the other observations, the analysis of the boxplot graphs is used. The analysis did not show the presence of outliers.

Next, the non-occurrence of multicollinearity is analyzed, corresponding to the fourth premise. The multicollinearity happens when two or more independent variables in the model exhibit similar information, that is, present a high degree of correlation. A high correlation distorts the actual effect of the variable coefficients (dependent and independent) and can impair the predictive ability of the model. To assess the relation between the variables, the results obtained from the covariance and correlation matrices are used (Fávero, Belfiore, Silva, & Chan, 2009). The covariance and correlation matrix can be observed in Table 3.

Table 3
Covariance and correlation matrices

		Birth	Growth	Matur	Revival	Decli
Covariance	Nasc	5.270	-1.293	.035	-.388	2.594
	Cresc	-1.293	6.702	2.150	3.884	-.569
	Matur	.035	2.150	4.487	3.040	.329
	Rejuv	-.388	3.884	3.040	6.115	-.404
	Decli	2.594	-.569	.329	-.404	7.312
Correlation	Nasc	1.000	-.218	.007	-.068	.418
	Cresc	-.218	1.000	.392	.607	-.081
	Matur	.007	.392	1.000	.580	.057
	Rejuv	-.068	.607	.580	1.000	-.060
	Decli	.418	-.081	.057	-.060	1.000

Source: research data

The multicollinearity problem occurs when the independent variables are strongly correlated, making it difficult to dismember the effects of each on the dependent variable (Mário, 2011). According to Hair Jr *et al.* (2009), high correlation coefficients (higher than or equal to 0.90) indicate the presence of multicollinearity. The analysis of Table 3 shows that there exists no multicollinearity between the variables and, therefore, the fourth premise of the discriminant analysis is complied with.

As observed, the characteristics of the company stages Birth and Maturity are the least related (0.007). On the other hand, the characteristics Growth and Revival show a strong correlation (0.607). Using the Box's M test, it can be confirmed without the equality between the covariance matrices was violated or not. In this test, the null hypothesis departs from the premise that there are no significant intergroup differences, that is, that the variance and covariance matrices are homogeneous (Fávero *et al.*, 2009).

The analysis of the Box's M test results reveals the violation of the premise (sig 0.002<0.05), that is, the intergroup covariance matrices are not homogeneous and the final premise was not attended to.

Mário (2011) underlines that this problem can be due to the sample size or the absence of multivariate normality or that, although the premises were violated, the software nevertheless provided the other stages, indicating that the violations do not make the research impossible.

Finally, the discriminant analysis was process to confirm the correct classification of the companies with regard to the organizational lifecycle. In those cases of companies that were classified in more than one stage, the decision was made to classify them in the least advanced stage found. For example, if the company obtained the same score for the Birth and Decline cycles, it was classified under Birth. The results found are displayed in Table 4.

Table 4

Classification of the companies through the discriminant analysis

Company	Actual Group	Predicted Group	Company	Actual Group	Predicted Group	Company	Actual Group	Predicted Group
1	1	1	40	2	2	79	1	1
2	1	1	41	5	5	80	2	2
3	2	2	42	4	4	81	2	2
4	5	5	43	1	1	82	4	4
5	1	1	44	1	1	83	4	4
6	1	2(**)	45	1	1	84	1	1
7	4	4	46	1	1	85	4	4
8	4	4	47	5	5	86	1	1
9	5	5	48	3	3	87	1	1
10	1	1	49	4	4	88	1	1
11	4	4	50	2	2	89	4	4
12	1	1	51	2	2	90	4	4
13	4	4	52	1	1	91	4	4
14	1	2(**)	53	1	1	92	1	1
15	1	1	54	1	1	93	1	1
16	4	4	55	4	4	94	1	1
17	4	4	56	1	5(**)	95	2	2
18	1	1	57	3	3	96	5	5
19	1	1	58	2	2	97	5	5
20	1	1	59	2	2	98	3	3
21	1	1	60	3	3	99	1	1
22	5	3(**)	61	1	1	100	4	4
23	1	5(**)	62	4	4	101	5	5
24	1	1	63	3	3	102	1	1
25	1	1	64	4	2(**)	103	1	1
26	1	1	65	1	1	104	1	1
27	5	5	66	5	5	105	4	4
28	1	1	67	4	4	106	3	3
29	2	2	68	2	2	107	1	5(**)
30	5	5	69	4	4	108	4	4
31	1	1	70	4	4	109	3	3
32	4	4	71	1	1	110	3	3
33	4	3(**)	72	5	5	111	4	4
34	1	1	73	2	2	112	2	2
35	1	1	74	2	2	113	1	1
36	1	1	75	5	5	114	1	1
37	4	4	76	3	3	115	5	5
38	1	1	77	2	2	116	2	2
39	4	4	78	1	1			

Source: research data

In Table 4, the column actual group shows the organizational lifecycle stages the companies were initially classified in, while the column predicted group shows the stages they were again classified in based on the discriminant analysis. Number 1 is equivalent to Birth, 2 to Growth, 3 to Maturity, 4 to Revival and 5 to Decline.

Initially, companies 6 and 14 had been classified in the Birth stage, but the discriminant analysis classified them in the Growth stage. Companies 23, 56 and 107 had been classified in the Birth stage, but the classification based on the statistical technique indicates the decline stage. On the other hand, company 22, which had been classified in the decline stage, received a new classification, moving to the Maturity stage. Also, companies 33 and 64, which were classified in the Revival stage, moved to the Maturity and Growth stages, respectively.

Table 5 reveals the number of companies classified per lifecycle stage after the application of the discriminant analysis.

Table 5
Number of companies per stage after the application of the discriminant analysis

Stage	Number of companies	Relative frequency (%)
Birth	46	39.66
Growth	17	14.66
Maturity	11	9.48
Revival	26	22.41
Decline	16	13.79
Total	**116**	**100.00**

Source: research data

The comparison between Table 5 and the results found in Table 1 shows that the number of companies in the Birth and Revival stages dropped, while that of companies in the Growth, Maturity and Decline stages increased. In this study, however, no significant changes were made in function of the application of the discriminant analysis. As observed, the accounting service companies are classified in distinct organizational lifecycle stages, with a predominance of Birth and Revival.

5.2 Planning Level of Investigated Companies

With a view to assessing the variables related to the planning profile of the accounting service companies (Strategic Planning, Budget and Budget Control), a binary scale was used, in which 1 represented "yes" and 0 represented "no". The variables of the items used to measure the planning artifacts were shown in Figure 3.

It is highlighted that nine items were considered for Strategic Planning, seven for Budget and for Budget Control. Hence, the minimum score each company could obtain per variable would be 0 (if it did not use the artifact) and the maximum would be 9 for Strategic Planning and 7 for Budget and Budget Control. These items were added up and the arithmetic means and proportions were calculated. The results are displayed in Table 6.

Table 6
Usage level of planning artifacts

Artifacts	Strategic planning	Budget	Budgetary control
Maximum score	9	7	7
Mean	5.44	3.58	3.33
Proportion	60.5%	51.1%	47.6%

Source: research data

When analyzing the proportion of the mean and maximum score each company could obtain, it is observed that the most used planning artifact is Strategic Planning (60.5%), followed by the Budget (51.1%) and Budgetary Control (47.6%).

Among the three investigated artifacts, Strategic Planning was the most significant, showing 60.5% of the maximum score, which evidences that the companies somewhat consider this tool. It is highlighted that these three modalities should be used in combination. As presented in the Theoretical Framework, Frezatti (2007) mentions that the control is important for the company to know the extent to which it complied with what was planned. The author emphasizes that planning without controlling is a fallacy and a waste of time and energy. Therefore, the Strategic Planning should be used together with the Budget and Budgetary Control.

After analyzing the planning artifacts the companies used and the lifecycle stages separately, the correlations between these artifacts and the research companies' lifecycle stages were calculated.

5.3 Correlations Between Organizational Lifecycle and Planning Level of the Research Companies

Table 7 shows the correlations between the lifecycle stages and the artifacts used by the accounting service companies.

Table 7
Correlation between organizational lifecycle and planning artifacts used

		Birth	Growth	Matur	Revival	Decline	Planning	Budget	Contr
Birth	Pears Correl.	1	-.522(**)	-.319(**)	-.445(**)	.531(**)	-.384(**)	-.344(**)	-.281(**)
	Sig(2-tailed)		.000	.000	.000	.000	.000	.000	.002
Growth	Pears Correl.	-.522(**)	1	.494(**)	.674(**)	-.394(**)	.409(**)	.342(**)	.263(**)
	Sig(2-tailed)	.000		.000	.000	.000	.000	.000	.004
Matur	Pears Correl.	-.319(**)	.494(**)	1	.646(**)	-.255(**)	.356(**)	.409(**)	.297(**)
	Sig(2-tailed)	.000	.000		.000	.006	.000	.000	.001
Revival	Pears Correl.	-.445(**)	.674(**)	.646(**)	1	-.405(**)	.407(**)	.340(**)	.284(**)
	Sig(2-tailed)	.000	.000	.000		.000	.000	.000	.002
Decline	Pears Correl.	.531(**)	-.394(**)	-.255(**)	-.405(**)	1	-.335(**)	-.281(**)	-.253(**)
	Sig(2-tailed)	.000	.000	.006	.000		.000	.002	.006
Plann	Pears Correl.	-.384(**)	.409(**)	.356(**)	.407(**)	-.335(**)	1	.736(**)	.633(**)
	Sig(2-tailed)	.000	.000	.000	.000	.000		.000	.000
Budget	Pears Correl.	-.344(**)	.342(**)	.409(**)	.340(**)	-.281(**)	.736(**)	1	.758(**)
	Sig(2-tailed)	.000	.000	.000	.000	.002	.000		.000
Contr	Pears Correl.	-.281(**)	.263(**)	.297(**)	.284(**)	-.253(**)	.633(**)	.758(**)	1
	Sig(2-tailed)	.002	.004	.001	.002	.006	.000	.000	

Source: research data

Birth, growt, matur, reviv and declin represent the organizational lifecycle variables, while plan, budg and contr represent the planning artifact variables. The Pearson correlation coefficient can vary between -1.00 and +1.00. Hence, if the coefficient is positive, the association is positive, implying that high scores (low) on one variable correspond to high scores (low) on the other variables. On the other hand, if the coefficient is negative, the association is negative, which indicates that high scores (low) on one variable correspond to low scores (high) on the other variable (Stevenson & Farias, 1981).

As observed, the companies classified in the Birth stage demonstrated a significant correlation with all planning artifacts (plan, budg and contr showed sig <0.05). This correlation is negative though, indicating that, the more characteristics in this stage, the lower the planning level used, that is, the stage the company is in (birth) is negatively related with the artifact used in its planning. The more the company fits into the initial lifecycle stage, the lesser the use of planning artifacts, in line with the studies by Miller and Friesen (1984), which report that, in the Birth stage, the companies that use primitive information processing and decision making methods present a simple and hardly formalized structure.

When analyzing the Growth, Maturity and Revival stages, a significant correlation can also be observed and, in addition, these associations are all positive, which means saying that, the more the company grows, the greater the use of the artifacts. The results of the studies by Miller and Friesen (1984) showed that one of the characteristics associated with the Growth stage is the formalization of the procedures and, in the Maturity stage, a significant improvement in the planning process takes place, which also makes the company more bureaucratic. In addition, in the Revival stage, to monitor the company's expansion, the control, monitoring and information processing also become more sophisticated.

On the other hand, when the company enters in the decline stage, a significant but negative correlation is also observed for all planning artifacts. Again, the results confirm the findings by Miller and Friesen (1984), which evidenced that, in this Decline phase, the use of the planning artifacts drops and the control instruments are restricted. Hence, it is verified that the results found in this research converge with the results by Miller and Friesen (1984).

They also converge with the research results by Frezatti *et al.* (2010) in which, in the Birth and Decline stages, a negative relation exists with the artifacts, that is, the more the company is in the initial or final stage of the lifecycle, the lesser the use of planning artifacts. On the other hand, in the Growth, Maturity and Revival stages, a positive relation is found with the artifacts. Hence, the closer the company gets to these stages, the greater the use of the artifacts. Nevertheless, Frezatti *et al.* (2010) found no relation with budgetary control in any lifecycle stage. In this research, the relation exists but it is considered low.

When comparing the findings with the study by Klann *et al.* (2012), it is verified that, in the Revival and Decline stages only, a significant relation existed; in the Revival stage, a negative relation was found between the cycle and the use of the artifacts; and, in the Decline stage, a positive relation was found, diverging from the present research findings.

6. Final Considerations

In this research, the relation between the different stages of the organizational lifecycle and the planning process of accounting service companies from the state of Santa Catarina was found. A descriptive research with a quantitative approach was undertaken through a survey in a convenience sample of 116 accounting service companies.

When identifying the organizational lifecycle stages, based on the model by Miller and Friesen (1984), of the accounting service companies in the state of Santa Catarina, it was verified that, among the 116 companies analyzed, 46 are in the Birth stage, 26 in the Revival stage, 17 Growth, 16 Decline and 11 Maturity. Hence, it was observed that most of the companies are managed by their owners and possess a simple and informal structure.

The analysis of the companies' usage level of the planning process, Strategic Planning, Budget and Budgetary Control, showed that 60.5% use the Strategic Planning artifacts, 51.1% the Budget and 47.6% the Budgetary Control. In this case, it is perceived that some organizations plan, but do not execute the planning nor control the established target. It is noteworthy that only half of the companies analyzed use the Budget, despite being headed by people from the area who know the importance of this instrument.

Finally, when relating the organizational lifecycle stages based on the model by Miller and Friesen (1984) with the accounting service providers' planning process, a negative relation was found between the Birth and Decline stages and the use of the artifacts, as well as a positive relation with the Growth, Maturity and Revival stages. Thus, these results support the research by Miller and Friesen (1984), partially support the results by Frezatti *et al.* (2010) and differ from the study by Klann *et al.* (2012). These differences can be attributed to the sector analyzed, as the study by Klann *et al.* (2012) used iron companies and the research by Frezatti *et al.* (2010) was applied in different sectors.

In conclusion, the use of the organizational lifecycle theory is possible in accounting organizations, although the correlations found were considered weak. Nevertheless, an academic contribution is perceived, as a relation was observed through the organizational lifecycle and the budget process in accounting service companies, a sector that is incipient in Brazilian research on the organizational theory studied.

The positive relation observed in the accounting service companies with the Growth, Maturity and Revival stages; and the negative relation with the Birth and Decline stages, supports the literature recommendations. In that sense, the study signals to the accounting service companies and to society that these organizations, when they present characteristics of the Birth stage, try to become feasible, but without establishing formal processes, which appear in the Growth stage. This structuring of processes and controls happens in the Maturity stage, becoming more sophisticated in the revival stage, with a possible abandonment of these controls in the decline stage. For the sake of future research, the expansion of the study to other service companies beyond the accounting service sector is recommended, with a view to observing convergences and divergences.

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