



COSTS AND PRICE FORMATION OF ACCOUNTING SERVICES: A STUDY AT AN ACCOUNTING OFFICE IN MACEIÓ / AL

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SUMMARY

This study aimed to determine the costs and to form the prices of accounting services provided by an accounting office, located in the city of Maceió / AL, following the absorption costing methodology. The research is a case study with a quantitative and descriptive character, carried out in the period of October 2018. Through methods used in cost accounting, the costs of the company were determined and the Mark-up formula was formulated the estimate of the new sales price for the services provided by the organization. It is noted that the studied company can explore its pricing policy to reach the profit margin estimated by the market. For this, the organization and accounting professionals must always be informed and studying so that they can add even more values to their services.

Key words: Costs. Price Formation. Accounting Services.

1. INTRODUCTION

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Due to the economic instability experienced in Brazil today, controlling costs is fundamental for any type of company, and, therefore, it is no different for accounting firms, as, according to Martins (2003), registering and controlling costs assists in decision making.

Regarding for accounting organizations, measuring the costs of their services performed for their client companies becomes a problem in this area. This occurs due to the difficulty of allocating costs for each service provided by an accounting firm. The lack of the practice of managerial skills is one of the main causes for the problems faced by accounting firms, due to the little attention given to this practice and wrong price calculations (FIGUEIREDO; FABRI, 2000).

According to the latest PAS survey (Annual Service Survey) carried out by the Brazilian Institute of Geography and Statistics, in 2016, in Brazil there are approximately 420,000 accounting, law, consulting and similar companies; such companies correspond to 11.1% of service revenue. This demonstrates the need for these services for society, making entrepreneurs in these areas even more concerned with the movements and what happens in their organizations.

In view of the above, this study aims to determine costs and to form the prices of accounting services provided by an accounting office, located in the city of Maceió, following the absorption costing methodology. Historically, accountants were called "bookkeepers" due to their function of keeping commercial companies' commercial books, however, with the evolution of society, there was also the evolution of accounting and more functions were assigned to the accounting professional. With more responsibilities and devices, nowadays companies are dependent on this professional, not only for bookkeeping, but also for the calculation of their taxes and assistance in their most important decisions.

Currently, with such responsibility, the accountant finds, in his organization, functions of departments of his client companies such as the personal department, tax department, management department and the accounting department itself, in addition to giving him the administration of his organization.

In addition to the introduction, the present study is divided into four more sections. In section 2, we find the theoretical framework, addressing. In section 3, the research methodology. In section 4, the analysis of the data and results presented, and finally, in section 5, the final considerations of the study are discussed.

2 LITERATURE REVIEW

2.1 ACCOUNTING ORGANIZATIONS

Accounting organizations are the most common means of acquiring accounting services. According to Figueiredo and Fabri (2000, p.44) "the mission of an Accounting Organization is to provide services of an accounting nature". Figueiredo and Fabri (2000) still complete, stating that a set formed of the union between technology, and the human capacity available with the necessary qualities to direct, control and coordinate the essential activities for the good performance of the work to be performed.

Already for Lyra (2003, p.21), "it is about the outsourcing of a certain amount of accounting services to individual and / or corporate clients". Thus, accounting organizations become, in this case, the "external eye" of their clients, assisting them and giving a more realistic view of the situation.

Accounting organizations will be integrated by accounting professionals and other professionals from other regulated professions, as long as they are registered with their supervisory bodies, in accordance with Article 3 of CFC Resolution No. 1,555, of December

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6, 2018 (BRAZIL) , 2018).

For the constitution of accounting organizations as a company, they may have different formats, such as individual office, which must have an accountant or accounting technician qualified to practice accounting activity. However, the accounting organizations, in their majority, are constituted in the form of a simple and limited society for the exploration of the accounting activity by two or more accountants, accountant or accounting technician (GATTI, 2000).

2.1.1 Provision of Accounting Services

The demand that uses accounting services is extensive and stems from several areas, "in general, accounting firms provide services to legal entities and individuals who operate in all branches of economic activity" (THOMÉ, 2001, p. 20).

And according to Iudícibus and Marion (1987), accounting was only intended to serve a tax information system, and today, although little used, it is also seen as an important managerial tool, providing necessary information for decision making and , for the management process: planning, execution and control.

For Ott (2004), accounting serves two distinct segments depending on the interest of its users in their information. You can obtain fiscal and legal financial information for external users, so you have financial accounting. But, there is also management accounting that should generate information for managers to make decisions, this is focused on internal users, on the optimization of results and on the performance of departments, production and managers.

In this way, accounting services they generate information that allows its users to know the financial reality of their company and assist them in making decisions (OTT, 2004). Ribeiro et al. (2012) state that there are several accounting functions and an important role for the company. Its services range from analysis and preparation of financial statements, preparation of cash flow, tax returns and cost analysis to more strategic functions for the company, such as strategic planning.

2.1.2 Users of Accounting Services

Users of accounting services can be from different areas and have different profiles, this makes it impossible to define the standard of these users, as they can identify different stakeholders with unusual objectives. The primary users of accounting information are investors, creditors and administrators (SOUZA et al., 2016).

Souza *et al.*(2016) continues to state that employees, customers, the government and the general public can be identified as secondary users. For Iudícibus (2004), accounting can have internal users as external and with different interests, this means that the information must be generated by the Entity in a broad and reliable way, so that there can be understanding on the part of those who use the information and that the decision is made consciously.

2.2 COST CENTERS OF ACCOUNTING ORGANIZATIONS

Cost centers are a way in which an entity's departments are organized. Rezende Filho (2005) states that "traditionally the organizational chart of accounting services companies starts with the owner, who in most cases is the Accountant or Accounting Technician".

Cost centers represent the division of the company into groups to which all indirect

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costs will be allocated. "They are units in which there are only accumulating expenses and costs". (BERNARDI, 1998, p. 324)

Henrique et al. (2009) highlight some accounting services, such as, for example, the accounting and tax entry departments, have mechanical characteristics in the organizational form. This mechanization of the service cooperates to departmentalize the costs of an accounting organization.

According to Martins (2003) "for a correct distribution of costs, departmentalization is mandatory, each department can be divided into several cost centers, and the departments must be divided into production and services". Therefore, accounting organizations have the characteristic of providing accounting bookkeeping services, tax bookkeeping, activities related to the personnel department, delivery of documentation, legalization of acts and records, alteration and cancellation of organizations in general.

Relating the exposition presented above with respect to the departments, it is considered that the cost centers of an accounting organization will be the tax sector, which will be responsible for preparing tax deeds, the personal sector, which will be responsible for meeting the demand for services necessary from the person department of a company, the accounting sector, responsible for the delivery of accounting statements (cash book, balance sheet, etc.) and the administrative sector, responsible for controlling the expenses of the accounting organization itself.

2.3 COSTS OF ACCOUNTING SERVICES PROVIDED

Measuring the costs of any type of service provided is a challenge, but it becomes necessary to obtain control of the service. According to Perez Júnior, Oliveira and Costa (2005) "the significant growth of companies whose activities are related to the provision of services is one of the characteristics of the current economic world".

Henrique et al. (2009) point out that "the laws constantly change and the accounting services companies perform their services based on accounting, tax and labor legislation, that is, if the laws are changed, aspects of accounting work are changed".

Taking into account the above statements, the cost of accounting services becomes difficult to measure because there is a great dependence on human labor and specialization of this workforce to adapt it to constant changes in legislation and in the market (BOMFIM; PASSARELLI, 2008).

2.4 PRICE FORMATION

The formation of the sale price of any merchandise or service is a fundamental object for every company. For Sardinha (1995) the price can be defined as the amount of money that the consumer is willing to pay while at the same time the company will receive in exchange for what is under negotiation.

According to Martins (2003) the knowledge of the cost of the product is necessary for the formation of the price, however it is also necessary to know the degree of elasticity of the demand, the prices of the competing products, the prices of substitute products, the strategy company's marketing strategy, among other factors that can influence training.

The influence that costs have on price formation is very strong, because then the gesture can know where it can cut unnecessary expenses to find a fairer price. A cost system that provides reliable information for managers and that is well structured, directly contributes to the formation of the final sale price of the product and brings security for making this decision (BOMFIM; PASSARELLI, 2008).

One technique that uses the costs of a product or service to define the sales price is the

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Mark-up. According to Wernke (2001) the Mark-up is used to form the sales price, determining factors such as: taxes (taxes and contributions), sales commissions, fixed expenses and the company's profit margin.

Dubois, Kulpa and Souza (2006) state that the Mark-up must provide a sales price that covers all expenses and costs of the company, providing a satisfactory profit. Therefore, Mark-up becomes a technique that can be used by any company regardless of its size.

2.5 PREVIOUS STUDIES

Previous studies on price formation are found significantly in the literature, especially at the national level. These studies usually refer to empirical research that seeks to identify elements that are taken into account by entrepreneurs from the most diverse fields of activity, in order to define the sale price, whether for products or services. Chart 1 presents the previous studies that served as a basis for forming the structure and methodology of this research.

Table 1 - Previous studies

Author / year	objective	Result
Nascimento et al. (2017)	Propose a cost structure management model using the departmentalization method	The use of the departmentalization methodology will allow the manager greater security in the cost analysis, allowing for better decision making.
Farber et al. (2014)	The determination of the costs of accounting services provided to companies that are clients of an accounting firm in Registro / SP.	The office is not making the desired profit in almost all client companies, due to the fact that it cannot charge the real price of the service provided because of competition.
Souza and Alves (2012)	Evaluate how a family management accounting office performs cost control in its routine, to be defined by the departments and to implement cost centers for each department.	The implementation of cost centers will contribute to the permanent evaluation of the performance of your office, and will make it possible to monitor the performance of each department, assigning responsibilities and charging results according to pre-established plans.
Moreira et al. (2010)	Identify what costs the accounting organization Casintep incurs to provide services to its client companies.	It was found in the study that most of the surveyed client companies met the price of their fees, during the survey period, below the price calculated using the profit margin that the company wanted.

Source: Prepared by the authors, 2019.

Analyzing Chart 1, it was possible to observe that in the study by Moreira et al. (2010) and Farber et al. (2014) it was found that the price that the offices analyzed do not meet their expectations, a fact that can cause businessmen in the industry to seek alternatives to improve their results. Such decisions were seen in the research by Souza and Alves (2012) and Nascimento et al. (2017), who adopted the implementation of cost centers and departmentalization, respectively, to have an improvement in the control over costs that affect the execution of their services, and thus, be able to have a basis on what can be done to improve its financial and, mainly, economic results. Following this perspective,

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The research was developed in an accounting office located in Maceió, Alagoas, from June to August 2019. The research approach is classified as quantitative, as it focuses on data collection and analysis. And it has the nature of applied research, since it has developed knowledge for practical application.

Regarding the classification of its objectives, the research is classified as exploratory, since the worked data generated were used to find out if the company has the potential to achieve a certain objective. For Gil (2007), the objective of this type of research provides greater familiarity with the problem, giving the possibility to build hypotheses or make it more explicit.

In relation to technical procedures, the research is classified as bibliographic, as it needs studies already published, and as a case study, because the study is carried out in a specific company. Gil (2002) explains that this type of research has the characteristic of investigating ideologies or proposing the analysis of different positions about a problem.

The case study, on the other hand, has the characteristic of analyzing an object in its entirety, using methods such as planning, data collection and techniques for analyzing this data. Thus, investigating the proposed subject following pre-defined procedures. (ACEVEDO; NORONHA, 2007).

Data collection was performed through the document analysis, electronic spreadsheets, internal reports and searches in a database of accounting information existing in a system used in the company under study. Table 2 shows the clients of the investigated company and, respectively, its branches, frameworks and size.

Table 2 - Companies Analyzed

Company	Branches	Federal framework	Size
Customer 1	Trade and Service Parts	Simple national	EPP
Client 2	Association		
Client 3	Food Trade	Simple national	ME
Client 4	Trade in bed, bath and table	MEI	MEI
Customer 5	Consulting services	Simple national	EPP
Client 6	Condominium		TOO MUCH
Customer 7	Condominium		TOO MUCH
Client 8	Consulting services	Simple national	EPP
Client 9	Hair Removal Services	Simple national	EPP
Client 10	Food production cooperative	Presumed profit	COOPERATIVE
Customer 11	Food trade	Simple national	EPP
Client 12	Psychology Services	Simple national	ME
Customer 13	Engineering services	Simple national	ME
Customer 14	Association		
Customer 15	Food trade	MEI	MEI
Customer 16	Consulting services	Simple national	ME
Customer 17	Trade and services of frames	Simple national	ME
Customer 18	Service and Trade of parts for irrigation	Simple national	EPP
Customer 19	Consulting services	Simple national	ME
Customer 20	Association		
Customer 21	Rental of own property and trade in materials	Presumed profit	EPP

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Customer 22	Commerce of artisan works of art	Simple national	ME
Customer 23	Consulting services	Simple national	ME
Customer 24	Pest control services	Simple national	ME
Customer 25	Office supplies and cleaning trade	Simple national	EPP
Client 26	Consulting services	Simple national	ME
Customer 27	Consulting services	Simple national	ME
Client 28	Crafts trade	MEI	MEI
Client 29	Propolis derivatives trade	Simple national	ME
Client 30	Food trade	Simple national	ME
Customer 31	Trade in wood and construction material	Simple national	EPP
Client 32	Consulting services	Simple national	ME
Client 33	Trade and services for animals	Simple national	EPP
Client 34	Leasing of movable property	Simple national	EPP
Client 35	Consulting services	Simple national	ME
Client 36	Consulting services	Simple national	ME
Client 37	Television and cram services	Presumed profit	ME
Client 38	Television and cram services	Presumed profit	ME
Client 39	Condominium		TOO MUCH

Source: Authors' elaboration, 2019

All clients were described who, in the month of October / 2018, established for the study, effectively participated in the revenue of accounting fees of the office, differentiated by the form of taxation and their branches of activity.

4 DATA ANALYSIS AND RESULTS

4.1 CALCULATION OF DIRECT COSTS

The calculation of direct costs was subdivided into the calculation of direct material costs (MD) and direct labor costs (MOD), aiming to investigate and separately determine the resources used directly in the process of providing accounting services performed by the office, both personal and material.

4.1.1 Costs of Direct Materials

The costs of the MD are represented by the consumption of office supplies in general, reams of bond paper, toner and ink cartridges, pens, clips, staples, among others. To identify the costs of direct materials, a control of the consumption of the office was carried out during the studied period, in which the costs of the DM consumed by each client were identified, which can be seen in Table 4.

Table 1 - Material Costs

Companies	Materials (in R \$)
Customer 1	4.98
Client 2	1.04
Client 3	3.13
Client 4	2.61
Customer 5	9.46

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Client 6	14.94
Customer 7	9.96
Client 8	5.22
Client 9	9.46
Client 10	3.13
Customer 11	10.44
Client 12	2.09
Customer 13	1.04
Customer 14	4.98
Customer 15	1.04
Customer 16	3.13
Customer 17	4.94
Customer 18	9.96
Customer 19	4.59
Customer 20	9.87
Customer 21	9.46
Customer 22	4.73
Customer 23	5.22
Customer 24	7.83
Customer 25	4.98
Client 26	4.98
Customer 27	4.73
Client 28	2.09
Client 29	5.22
Client 30	6.26
Customer 31	14.94
Client 32	4.98
Client 33	4.73
Client 34	9.96
Client 35	4.98
Client 36	2.09
Client 37	2.09
Client 38	5.22
Client 39	6.26

Source: Prepared by the authors based on the survey data (2019)

The values described in the table above are found based on the revenue percentage of each company. Then this result is used for multiplication with the total cost of materials for the month chosen for analysis: October / 2018.

$$\text{Materials} = \text{Total direct materials} \times \frac{\text{Receita do Cliente}}{\text{Receital total (Soma de todos clientes)}} \times$$

4.1.2 Cost of Direct Labor

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Determining the cost of MOD requires, for each employee, information regarding the number of working days and hours actually worked. Considering the internal scenario, as well as the daily routine and behavior of each employee of the researched company, a 10% unproductiveness was considered, referring to idleness, which was deducted from the hours worked, resulting in the number of hours actually worked by each employee. Table 2 shows the number of hours available and the number of hours actually worked by each employee and partner.

Table 2 - Total time available - referring to October / 2018

	1	2	3	4	5	7	8	9	Partner
Number of days	31	31	31	31	31	31	31	31	31
(-) Sundays	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
(-) Saturdays	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
(-) Holidays	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
(=) Business days	21	21	21	21	21	21	21	21	21
(x) Number of hours / days	4 am	8 am	8 am	8 am	4 am	8 am	Afast	8 am	4 am
(=) No. of hours available	84h	168h	168h	168h	84h	168h	Afast	168h	84h
(-) Downtime - 10%	(8.4h)	(16.8h)	(16.8h)	(16.8h)	(8.4h)	(16.8h)	Afast	(16.8h)	(8.4h)
(=) Total Available Time	75.6h	151.2h	151.2h	151.2h	75.6h	151.2h	Afast	151.2h	75.6h

Source: Prepared by the authors based on the research data (2019).

Finally, based on the values found in the previous table, the cost per hour worked for each employee was established, by dividing the total cost of the employee and the time actually available, as reported in Table 3.

Table 3 - Calculation of Labor Costs (in R \$)

Costs	Employees								
	1	2	3	4	5	7	8	9	Partner
Monthly salary	500.00	2,198.02	1,927.00	1457.38	500.00	1310.00		1,049.00	2,500.00
13th Salary (1 month Salary x 1/12)		183.17		121.45				87.42	208.33
Vacation (1 month salary x 1/12)		183.17		121.45				87.42	
Vacation Bonus 1/12 of 1/3		61.06		40.48				29.14	
Remuneration									
INSS		197.82		116.59				83.92	104.94
FGTS		175.84		116.59				83.92	
Social Benefits		479.90		1,192.41			470.67	368.93	1089.35
Total cost	500.00	3,478.97	1,927.00	1,973.94	500.00	1,310.00	470.67	1,789.74	3,902.62
Time available (h)	75.6h	151.2h	151.2h	151.2h	75.6h	151.2h		151.2h	75.6h
Cost per hour	6.61	23.01	12.74	13.05	6.61	8.66		11.84	51.62

Source: Prepared by the authors based on the research data (2019).

Ensure that, in Table 3, that the total time available was 982.8 hours in the period in which the research was carried out. The total cost, considering all employees, was R \$ 15,852.94. Thus, there is an average direct labor cost of R \$ 16.13 per hour.

4.2 INDIRECT PRODUCTION COSTS

Indirect Production Costs (CIP) totaled R \$ 5,586.21, during the month of October 2018, according to the survey made in the spreadsheets and systems used by the office. Table 4 shows the inputs that make up the indirect costs and their respective values.

Table 4 - Indirect costs

Indirect costs	Amount (in R \$)
Cleaning material	70.00
Energy	552.22
IPTU	303.95
Internet	153.44
telephone	214.03
Domain System	390.15
SCI system (accounting software)	500.00
Donations	65.00
Associative contribution (member CRC, Commercial Association)	161.64
Notary expenses	73.00
Vehicle expenses (license plate, parking, car wash)	10.00
Motorcycle rental	100.00
Courses and training (training)	236.94
Cleaning costs and computer services	186.90
Liability insurance	148.41
Alarm system	198.90
Advertising (company website)	80.00
Expenses with partner and motoboy fuels	1,343.42
Installment of taxes (Simples Nacional)	310.31
Interest and fines	116.22
Bank fees	296.76
Expenditures on disposables, mineral water and food	74.92
TOTAL	5,586.21

Source: Prepared by the authors based on the research data (2019).

The apportionment criterion chosen, for the distribution of the total of CIPs to the company, was the monthly participation of the fee revenue received by each company in relation to the total fee revenue of the office multiplied by the total amount of indirect costs, as shown below .

$$\text{Apportionment} = \text{Total CIPs} \cdot \frac{\text{Receita do Cliente}}{\text{Receital total (Soma de todos clientes)}} \times$$

Table 5 shows the total amount of indirect costs for each company.

Table 5 - Value of the Indirect Costs of each Company

Companies	Billing Percentage	Total CIPs (in R \$)
Customer 1	2.20%	122.66
Client 2	0.46%	25.72
Client 3	1.38%	77.15
Client 4	1.15%	64.39
Customer 5	4.17%	233.06
Client 6	6.59%	367.98
Customer 7	4.39%	245.32

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Client 8	2.30%	128.58
Client 9	4.17%	232.98
Client 10	1.38%	77.15
Customer 11	4.60%	257.15
Client 12	0.92%	51.43
Customer 13	0.46%	25.72
Customer 14	2.20%	122.66
Customer 15	0.46%	25.72
Customer 16	1.38%	77.15
Customer 17	2.18%	121.63
Customer 18	4.39%	245.32
Customer 19	2.03%	113.15
Customer 20	4.35%	243.27
Customer 21	4.17%	233.06
Customer 22	2.09%	116.53
Customer 23	2.30%	128.58
Customer 24	3.45%	192.86
Customer 25	2.20%	122.66
Client 26	2.20%	122.66
Customer 27	2.09%	116.53
Client 28	0.92%	51.43
Client 29	2.30%	128.58
Client 30	2.76%	154.29
Customer 31	6.59%	367.98
Client 32	2.20%	122.66
Client 33	2.09%	116.53
Client 34	4.39%	245.32
Client 35	2.20%	122.66
Client 36	0.92%	51.43
Client 37	0.92%	51.43
Client 38	2.30%	128.58
Client 39	2.76%	154.29

Source: Prepared by the authors based on the research data (2019).

It is noticed that there is not considerable variation in the CIP values apportioned for the companies, as there is not so much disparity in the percentage of turnover, only two companies have the rate of 0.46% and two with the rate of 6.59% that represent greater difference between them, the others maintain a certain proximity.

4.3 COSTS OF SERVICES PROVIDED

Analyzing the survey of the costs of each client based on their billings, we can see the highlight of direct labor, consistent with Table 6.

Table 6 - Total Costs of Services Provided by company

Companies	Direct Material (in R \$)	Direct Labor (in R \$)	Indirect Production Cost (in R \$)	Total cost (in R \$)
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Customer 1	4.98	374.28	122.66	501.92
Client 2	1.04	78.47	25.72	105.22
Client 3	3.13	235.40	77.15	315.67
Client 4	2.61	196.46	64.39	263.46
Customer 5	9.46	711.13	233.06	953.65
Client 6	14.94	1122.84	367.98	1505.76
Customer 7	9.96	748.56	245.32	1003.84
Client 8	5.22	392.33	128.58	526.12
Client 9	9.46	710.90	232.98	953.33
Client 10	3.13	235.40	77.15	315.67
Customer 11	10.44	784.65	257.15	1052.24
Client 12	2.09	156.93	51.43	210.45
Customer 13	1.04	78.47	25.72	105.22
Customer 14	4.98	374.28	122.66	501.92
Customer 15	1.04	78.47	25.72	105.22
Customer 16	3.13	235.40	77.15	315.67
Customer 17	4.94	371.14	121.63	497.71
Customer 18	9.96	748.56	245.32	1003.84
Customer 19	4.59	345.25	113.15	462.99
Customer 20	9.87	742.28	243.27	995.42
Customer 21	9.46	711.13	233.06	953.65
Customer 22	4.73	355.57	116.53	476.82
Customer 23	5.22	392.33	128.58	526.12
Customer 24	7.83	588.49	192.86	789.18
Customer 25	4.98	374.28	122.66	501.92
Client 26	4.98	374.28	122.66	501.92
Customer 27	4.73	355.57	116.53	476.82
Client 28	2.09	156.93	51.43	210.45
Client 29	5.22	392.33	128.58	526.12
Client 30	6.26	470.79	154.29	631.35
Customer 31	14.94	1122.84	367.98	1505.76
Client 32	4.98	374.28	122.66	501.92
Client 33	4.73	355.57	116.53	476.82
Client 34	9.96	748.56	245.32	1003.84
Client 35	4.98	374.28	122.66	501.92
Client 36	2.09	156.93	51.43	210.45
Client 37	2.09	156.93	51.43	210.45
Client 38	5.22	392.33	128.58	526.12
Client 39	6.26	470.79	154.29	631.35

Source: Prepared by the authors based on the research data (2019).

After collecting the data for the formation of the table with the total costs of each client, which includes the costs with direct material, direct labor and indirect costs, an analysis is necessary in order to compare the values found with market ones. For this, research on price formation is essential first, demonstrated in the following paragraph.

4.4 PRICING

The methodology used in calculating the price was the Mark-Up, taking into account a profit margin of 20%, this is the margin expected by service companies according to Sebrae. This resulted in a value of 1.25 for the first Mark-up to be used: I. $100\% - 20\% = 80\%$; and, II. $100/80 = 1.25$.

Then a second Mark-Up is calculated based on the tax rate of the accounting office, which, by being an opt-in for Simples Nacional, is 6%, referring to federal taxes (PIS, COFINS, CSLL AND IRPJ), which represent 4%, and municipal (ISS), which represents 2%: I. $100\% - 6\% = 94\%$; and, II. $100/94 = 1.0638$.

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Then, the price must be calculated using the service cost multiplied by the two Mark-Up: (Service cost x Mark-Up 1) x Mark-Up 2 = Price, thus reaching the final result of the Calculated Price.

4.5 COMPARISON BETWEEN PRICES

In sequence, the data obtained were compared with the amounts actually charged by the office, according to Table 7.

Table 7 - Calculated Price x Price

Companies	Calculated Price (in R \$)	Price (in R \$)	Difference (in R \$)
Customer 1	667.45	477.00	190.45
Client 2	139.93	100.00	39.93
Client 3	419.78	300.00	119.78
Client 4	350.35	250.38	99.97
Customer 5	1268.15	906.30	361.85
Client 6	2002.34	1431.00	571.34
Customer 7	1334.89	954.00	380.89
Client 8	699.63	500.00	199.63
Client 9	1267.73	906.00	361.73
Client 10	419.78	300.00	119.78
Customer 11	1399.26	1000.00	399.26
Client 12	279.85	200.00	79.85
Customer 13	139.93	100.00	39.93
Customer 14	667.45	477.00	190.45
Customer 15	139.93	100.00	39.93
Customer 16	419.78	300.00	119.78
Customer 17	661.85	473.00	188.85
Customer 18	1334.89	954.00	380.89
Customer 19	615.67	440.00	175.67
Customer 20	1323.70	946.00	377.70
Customer 21	1268.15	906.30	361.85
Customer 22	634.07	453.15	180.92
Customer 23	699.63	500.00	199.63
Customer 24	1049.44	750.00	299.44
Customer 25	667.45	477.00	190.45
Client 26	667.45	477.00	190.45
Customer 27	634.07	453.15	180.92
Client 28	279.85	200.00	79.85
Client 29	699.63	500.00	199.63
Client 30	839.56	600.00	239.56
Customer 31	2002.34	1431.00	571.34
Client 32	667.45	477.00	190.45
Client 33	634.07	453.15	180.92
Client 34	1334.89	954.00	380.89
Client 35	667.45	477.00	190.45
Client 36	279.85	200.00	79.85
Client 37	279.85	200.00	79.85
Client 38	699.63	500.00	199.63
Client 39	839.56	600.00	239.56

Source: Prepared by the authors based on the research data (2019).

After comparing the price charged and the price determined by the study, there is a significant difference between the ideal amount to cover costs and reach the estimated profit and the current fees charged, showing the need for increased charges.

5 FINAL CONSIDERATIONS

The study aimed to determine costs and to form the prices of accounting services provided by an accounting office, located in the city of Maceió. In addition to the contribution to learning, the present work provided the entrepreneur, owner of the object of study, a projection to implement a new profit margin in his accounting office.

When analyzing all the stages of the data collection process, it was found that the company does not fit the market expectation for service companies, and this perspective is to achieve a profit margin of 20%. With the results of the study, the company obtained the necessary information to implement the new selling price of its services. It was found that the company can increase the price of its services by 40% in order to achieve the expected profit margin.

As for the suggestion for new research articles, this is a very relevant area with great applicability and interest for entrepreneurs. Therefore, there is the suggestion for other research in the area of costs, as it has a lot to evolve and add the management of a company. It depends on all accountants to know how to sell their services and how to promote them, so that it is valued by customers. For this, they must be informed and updated whenever possible, as it is for these research for learning that will establish a more honest and humane society.

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