



## The Relevance of Accounting Information for Company Managers

### Abstract

Upon initiating research on the topic, it became evident that the perception and relevance attributed to accounting information are often influenced by various factors, notably the age and educational level of those interpreting it.

Considering the perception and importance that company managers assign to accounting information as crucial aspects, this study primarily aims to understand and identify the significance managers place on information produced by accounting and, consequently, interpret how it can be useful in performing their organizational roles. To achieve these objectives, it is necessary to address the following question: *What is the relevance of accounting information for company managers?*

Given the importance of a theoretical framework for this research, the study explored diverse approaches from well-founded and referenced authors. Initially, it was essential to understand the origins of accounting and, consequently, accounting information. Following this, the study carefully examined how this information has evolved over time, reflecting economic and social changes. Research addressing the central theme and seeking to answer the stated question was also considered.

The study adopts an interpretative methodology, conducting eighteen semi-structured interviews with managers from diverse profiles, including variations in gender, age, educational level, and the size of the organizations they represent. The anticipated results aligned with previous findings from various authors. It was observed that older managers with lower educational levels tend to view accounting information merely as a state requirement rather than as a management support tool. Conversely, managers with higher educational qualifications attribute greater importance to this information, considering it essential for decision-making.

Furthermore, it is expected that gender differences will not present significant discrepancies in the responses. Regarding company size, managers of micro-entities show less interest in accounting information, with some even disregarding it, as highlighted in prior studies. In contrast, managers of larger companies not only assign greater relevance to this information but also demonstrate the necessary skills for its proper interpretation.

**Keywords:** Relevance. Accounting information. Managers. Perception