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**THE IMPORTANCE OF
THE BALANCE POINT IN A
RELIGIOUS INSTITUTION IN
MORRINHOS (GO)**

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Abstract: Religious institutions play important roles within society and still manage to maintain themselves only with donations and partnerships, in addition to contributing to the reduction of social impacts with charities of a religious nature and on a voluntary basis. The general objective of the study is to study the importance of the point of balance of the Religious Institution in the city of Morrinhos in the State of Goiás, having as specific objectives: to raise the characteristics of a non-profit institution from the point of view of the Administration and to demonstrate the calculation of the financial break-even point of a non-profit institution. The survey took place between February 2021 and April 2021, and through a bibliography review of scientific articles and through financial data for the year 2020. The results were quantified by the break-even and contribution, containing income generated according to inputs and outputs. After analyzing the Parish's break-even point, it is concluded that even in the face of the pandemic scenario, it can meet its financial needs and still contributes to society in a social and spiritual way.

Keywords: Balance Point; Non-Profit Institution; Responsibility of Churches

INTRODUCTION

In the business scenario, several points are important and fundamental, in addition to profits, image, management, private or public sponsors, personal experience also stands out as the main one, as they lack more significant stimuli, that is, real life stories, from everyday life, this way it is possible to expand the business vision to other possibilities such as sustainable development and social responsibility, providing benefits for both parties (Peaucelle, 2012, & Gomes, 2006).

With the growth of the economy, many entrepreneurs developed new strategies to stay in the market, as competition was something

continuous, in this sense, marketing became a fundamental tool, enabling new paths and enabling the image of the business, in addition to promoting projects, events and activities involving the community as a whole (Oliveira, Ross, & Altimeyer, 2005, & Vicente et al, 2016).

The social area has been gaining ground in Brazil, in which most people involved donate their services without waiting for a monthly payment. with the objective of helping disadvantaged communities, in addition to providing an opportunity for each citizen to grow personally and professionally, with this, several works, research and projects are being developed in this perspective (Coutinho, 2006, & Martins 2013).

In large business centers around the world, social work is a constant practice, in which multinationals invest a relevant percentage of their capital in non-profit institutions, especially in American countries, which finance various projects with needy families and campaigns. with a global focus, in addition to highlighting the company's name, they gain the appreciation of the community (Marin, 2003).

Due to the financial aid used in non-profit institutions, several projects, events, campaigns, have been gaining ground in Brazilian territory, providing the community with access to education, health and opportunities in the job market, promoting activities with needy families and homeless people., making it possible to reduce social inequality, so several professionals are inserted within this context, such as administrators, whose objective is to plan, organize and be effective, becoming a great challenge. (Motta, 1979). Non-profit organizations are focused on social projects, without monetary profitability, that is, they live through various donations (Rosini, 2018).

Social responsibility is usually attributed to

government bodies, but the form of planning and distribution are inadequate, at this point organizations are fundamental, as they help in several areas (Braga, Silva, & Silva, 2018).

In this scenario, institutions have their specifications ranging from planning to their organization, even without making a profit, they need to report their finances, following the Brazilian Accounting Standards, so that they are in accordance with the judiciary, that is, they need to clarify the source of the money and how they are used (Silva et al, 2017).

These organizations are called the third sector, but in the literature it has other names, but with the same meaning, without a link with the public power and its ramifications, however its structure is based on the financial market, which consists of planning until the final objective that it is profit, different from institutions that aim at projects of a social nature, benefiting the community. (Fernandes, 2012). Among the countless organizations, institutions and associations, those of a religious nature stand out in this environment, performing essential functions for society, both in social services and in the spiritual part. (Lima, 2016). Another relevant point in terms of religiosity is the duration, normally these are actions carried out in the long term, with no period to complete, with the help of volunteers, who provide services without receiving monthly payment, but in the perception of most people it would be possible only for those who they have financial conditions, but the fact depends on each human being, how much they are willing to offer for the benefit of society without expecting anything in return (Carvalho, 2008, & Carrion, 2000).

Religiosity in the social environment is present in the daily life of each person and goes along with the financial sector and the government, in addition to using social media as a marketing tool, aiming to achieve

partnerships with hospitals, schools, homes for the elderly and children, with the purpose of to develop the social and spiritual part (Portulhak, 2015, & Souza, 2018).

Therefore, non-profit organizations are essential to develop social work, especially those of a religious nature, in which they live through donations and volunteering, without the purpose of obtaining their own profit, but to reduce inequality within society.

Normally, companies lack capital and profit to maintain themselves in the economic market, unlike non-profit institutions, in which all capital generated is used in themselves, so the need to investigate this fact arose. How is the balance point established in the Religious Institution in the city of Morrinhos in the State of Goiás?

On the other hand, the related research will contribute to the increase of the bibliography about non-profit institutions, allowing to add knowledge to the scientific environment and stimulating future research.

Therefore, it will consist of the application of methodologies addressed during the course of administration such as: break-even point, inputs and outputs, contribution margin.

However, the present work mentions all the learning acquired during each discipline within the administration course, allowing the academic to have a comprehensive look at the different ways and forms of organizations and companies, institutions to develop, whether for the generation of capital profitable or not, so the role of the administrator is essential in the financial and economic market.

THEORETICAL REFERENCE FINANCIAL MANAGEMENT

The financial part is one of the main points of a company, in which it needs qualified people, capable of managing the business, whether profitable or not, in this aspect it becomes similar to the accounting and

economic area, but it has its particularities, because administration involves other topics such as marketing, human resources, among others (Machado, & Fernandes, 2010).

Within the business environment, the owners usually participate indirectly, attributing a large part of the decisions to other people, in this case the administrators, in which he plays the role of mediator, that is, the one who is in charge of the owner's interests in the business field (Ross, 2013).

The importance of the administrator and his functions does not replace the role of the owner, since it is necessary to have planning from creation to its full development, becoming a set of ideas with the help of several professionals, including administrators in their numerous strategies of business, with a view to profitable capital or just for social actions (Antonik, 2004).

Management is not only linked with financial responsibility within the company, it depends a lot on the way it is managed by the administrator, as its main function is to care, regardless of the organization, institution or the like (Saraiva, 2016).

Another important factor in management is the break-even point, which involves every company in order to avoid present and future risks such as: debts and bankruptcy, with that companies generally establish their growth and exercise control over their finances, enabling new strategies and plausible resolutions, however the performance of companies, organizations, for-profit or non-profit institutions depends on the form of management, that is, how it is being managed (Trindade, 2020).

BALANCE POINT

The costs of each company are calculated to demonstrate profits and losses, providing stability to the business, so the tools and formulas within the administrative area are

fundamental, highlighting the contribution margin, in which it is used to know the unit price of each product in addition to being used to control inflows and outflows and also over the generation of profit or loss capital, being arranged by the formula (Zucatto, Janner, & Beber, 2007).

$MC = PV - CV$, where PV is the selling price and CV is the unit variable cost

Another indicator used as a cost and profit analysis tool is the break-even point, allowing the calculation of the capital generated within a company, making it possible to verify the cost, profit and even possible losses and bankruptcy, in this sense they can defray their expenses and control all inputs and outputs (Zorzal, 2006).

The relevance of the break-even point mentions the manufacture and sale of goods, guaranteeing capital to cover fixed or variable costs, in which zero profit is obtained, that is, the company needs to earn the minimum to maintain itself and cover the total cost, to avoid economic damage (Raimundini, Bianchi, & Zucatto, 2008).

According to Betiol et al (2011, p.48), the break-even point is intended to describe and analyze the capital resources generated by the company, whether profit, neutral or loss. "The Break-even Point, also known as Break-Even Point, and cost-volume-profit analysis, is an indicator that informs the entrepreneur the necessary volume of sales, in the considered period, to cover the costs of goods sold, expenses variable and fixed expenses".

Below is the formula used to calculate the Break Even Point: $PE = GF / MC$

Where: PE: Break-even point. GF: Fixed Expense. BMI: Contribution Margin Index

This indicator, together with the contribution margin, tracks all capital generated for costs and expenses, without profit, in which the company has an overview of how much it needs to start making a profit,

this tool is normally used for the period short, in which the institution, organization and the like do not have long-term planning (Bibiano, 2017).

THE IMPORTANCE OF ORGANIZATIONS

The partnership between the market and the economy aims at unification, allowing the growth of companies nationally and internationally, but requires planning and organization, as investments are at risk, and can generate profit or loss, leading to bankruptcy or business expansion (Almeida, 2007, & Silva, 2004).

Several companies, due to market competition, began to direct their capital abroad in the form of investment in order to make partnerships and conquer space in the market with their products, in this aspect, the great business powers observe these relationships with a view to the future, that is,, which product is more likely to strengthen in the market even in the face of a crisis scenario (Alem, 2005).

Business growth caught the attention of administrators due to the changes made in its organizational aspect, which could affect its development, equity and even permanence in the economic market (Siqueira, 1998). The economic changes in firms, industries and companies had negative and positive effects, with this the great powers and other private companies took advantage of the situation to invest in outsourced services, thus emerging new labor models with low-cost labor (Wood Jr, 2007).).

The transformation of businesses provided different paths, aiming beyond profit, involving the population and nature, creating opportunities for employment, social and sustainable development (Aguiar, 2019).

The unification of the financial market with social projects has become a method

to strengthen capital and its performance in the business environment, however, they play important roles in which they finance educational, social and cultural programs, in addition to partnering in campaigns related to health., offering opportunities for disadvantaged populations (Junior, 2013).

In the face of the Brazilian scenario, social inequality has become part of companies, in order to contribute to the lives of each citizen, generating opportunities for the most needy and giving visibility to business (Paoli, 2002). This social interest significantly influences the export market in order to increase profit, promoting more projects, in addition to promoting campaigns related to health and also the environmental part.

NON-PROFIT ORGANIZATIONS

Over the years, institutions only aimed to carry out charitable actions, but today this point is not enough, it is necessary to plan, evaluate, train, train and provide tools to continue to develop works, projects and campaigns with a social focus (Drucker, 2008).

In this aspect, all the capital collected is invested in the organization itself or also called the third sector, and all those involved do not receive a salary and donate their work to the community (Bayma, 1997).

Due to the high number of social projects within the institutions, the cost to maintain them ends up being high and generating apprehension, because as every company, organization or institution has expenses to be defrayed every month, with this they seek partnerships, donors in addition to being in constant innovation in an attempt to conserve the projects and establish a good relationship with funding sources and the community (Santos, 2008).

Due to the costs generated, many organizations began to produce their own source of income, in the form of diversified

manual work, food sales, school tutoring, among others, to meet part of their needs, in addition to receiving donations (Custódio, 2013). In addition to contributing positively to society, it encourages other movements and groups to adhere to social workers and projects, allowing for new opportunities (Marques, 2014).

Social actions have been present in society since ancient times and continue to the present day, in the meantime many families cooperated with each other as a form of charity with each other, functioning as a small business made up of friends, neighbors and relatives, generating income. and in exchange it offered labor and part of the production worked as payment, so many needy communities survived this way (Souza, 2008).

In view of the social scenario, the demand for services in favor of the community has become increasingly significant, awakening not only in the public environment, but also in private companies, social responsibility, thus emerging volunteering at the internal level, in order to take advantage of employees. to execute projects and activities helping the most needy non-profit communities (Fischer, 2005). In this sense, the role of the administrative sector is relevant to propose solutions to current and future problems, related to social actions inside and outside the business and governmental scope (Falconer, 1999).

THE CHURCH'S RESPONSIBILITY

Social responsibility is something extremely important and has been gaining strength throughout history, as many people lack help, both in the financial area and in the personal area, as social inequality is still glaring, with this many non-profit organizations play a fundamental role. in needy communities (Silva, 2012).

The church's participation in needy

communities allows a new look, awakening hope and opening doors, allowing children, young people and adults to have access to education, health, food, in addition to making clothes and personal hygiene products available, helping in personal development., in this sense many are not taken to the path of marginalization (Kleber, 2014).

The social works proposed by the church aim at dedication to others, without expecting anything in exchange or salary payment, for that the people involved need to have compassion and courage to offer the service voluntarily (Silva, 2006).

Among the various paths of social responsibility, religiosity stands out, especially the Catholic Church, which for a long time and still continues to actively participate in the family field, made up of pastorals and movements, in addition to counting on the fervent contribution of the São Vicente Society. de Paulo, with donations of basic food baskets (Moniz, 2014).

The church plays an important role within society, being present in the lives of many families, in which the margins of marginalization, drugs, chemical dependencies and misery are found (Paila, 2014). As a result, numerous projects are developed within Catholic communities, in which they offer help to drug addicts and their families, with health professionals and also the spiritual part (Targino, 2016).

The various faces of charity present within the Roman Catholic Church are divided into pastoral care and projects, linked to supporting others in a spiritual and material way, such as food, clothing and even in the educational part (Holland, 2014). In which each one has its specific functions, forming a link between charity and human development (Neves, 2014).

In this context, volunteer work is essential, lacking people willing to donate their

services in favor of each citizen, as a form of compassion, respect and charity (Anjos, 2008).

PUBLIC POLICIES AND SOCIAL PROJECTS

Public policies play important roles in society, contributing to social and economic practices, especially in social projects, enabling a change in the reality of many people, generating opportunities for employment, education, culture and health, but there are still many failures in the structure and planning, lacking a more holistic and transparent view, so that there is no misappropriation of funds, harming the progress of social actions (Peixoto, 2012).

The flaws in social programs are related to the capital invested and lack of appreciation, causing the most needy people to go through difficulties constantly, so planning, structure, execution and results must be carefully observed, so that the risks of impacts be mitigated (Cotta, 1998).

Faced with all the realities present in social programs, despite the flaws, it has reached the Brazilian population in a beneficial way, focusing activities on children, adolescents, needy families and homeless people, among other groups, this practice requires double attention, in addition to work which is fundamental (Guedes, 2006).

In Brazil, there is still a huge gap in public policies, especially the way in which financial resources are divided within society, in which most people survive with little or practically nothing, while others receive high incomes. In this aspect, the imbalance occurs, mainly increasing poverty and misery, making it impossible for man to have access to basic means of sanitation, health, food, culture and a home (Gomes, 2005).

The social actions promoted by the government mostly involve children and

adolescents, as they are more exposed to marginalization, so several projects are located in favelas and neighborhoods with a high rate of violence and drug circulation (Kerbaux, 2005). The social projects adopted by the government are linked to the Children and Adolescents Statute, lacking planning, investments and modifications to be successful (Sposito, 2003).

METHOD

The Roman Catholic Church is organized in a simple and easy to understand way, being pastored by a single person, the Pope (Francis), in which the functions and activities within the religious scope are distributed, so the hierarchical structure of Catholicism begins with the leader the Pope, then the Cardinals, Archbishops, Bishops, Priests, Deacons, Lay people and the Community, in addition it is organized in the Holy See, Latin American Episcopal Council, National Council of Bishops of Brazil, Archdiocese/Diocese, Parishes and Chapels (Ribeiro, 2018), in this sense, within the parish there are other divisions, called pastorals and movements.

For this work, administrative information was collected for January 2020 until December 2020, made available by the Religious Institution in its Parish Office. Each entry and exit is controlled and recorded, through invoices and vouchers, all records are accounted for and sent to the Diocese Itumbiara, which is located in the city of Itumbiara in the State of Goiás. balance to verify how non-profit institutions manage to maintain themselves only with donations, partnerships and even with festivities of the patron saints of each community.

The N. Sra. Do Carmo Chapel was founded in the 19th century by Antônio Correia Bueno, a native of Patrocínio in the state of Minas Gerais, arriving here, in fulfillment of a religious promise, in which it is located

in the Centro sector, at Rua Alagoas, n. 397, with opening hours from Monday to Friday from 8:00 am to 11:30 am-1:00 pm to 6:00 pm. (Fontes, 1980, p.17).

The city of Morrinhos is located in the south of Goiás, bordering the municipalities of Água Limpa, Aloândia, Buriti Alegre, Caldas Novas, Goiatuba, Piracanjuba, Pontalina and Rio Quente, 128 km away from the state capital, Goiânia, in which is cut by BR 153 (Fontes, 1980, & Vieira, 2010).

The Catholic religion must expand throughout the city that was growing towards the west, as well, we must register the effective work of the triad - Fr. Geraldo Eloy Lívero, Fr. José Romualdo D'Gasperi and Fr. Antônio Fernando Brochini (today Bishop of Diocese of Itumbiara), which in the 1980s, planned and implemented the sectorization of the city of Morrinhos and Rural Communities, dividing the municipality into small communities, such as: São João Batista, São Paulo Apostle, Santos Spouses, São Pedro, Santo Agostinho, São Francisco and Santa Luzia, this provided the formation of leaders, as well as the experience of faith, favoring, indirectly, the creation of the second Parish in our city, that of Christ the Redeemer and the Community Centers, were almost entirely transformed into Chapel (São João Batista) and churches: São Pedro, São Paulo Apostle, Santos Spouses, São Francisco and Santo Agostinho (Mata, 2010, & Alves, 2012).

The research survey took place between February 2021 and April 2021, each note addressed was based on scientific articles and through financial data for the year 2020 made available by the Religious Institution, in order to verify the break-even point of a non-profit institution profitable. The results of the entire calculation were quantified by the break-even point and contribution margin formula, containing the revenue generated according to inputs and outputs.

RESULTS

The financial market, in general, seeks different ways of profitability, focusing on less sought after and modern products or companies, in which they offer a high probability of profit and success (Mafra, 2005). The Brazilian economy is directly linked to commerce, favoring industries and generating jobs, for such an event it is necessary to adopt new strategies, since the economic sector has different opponents, which can lead to obstacles, in the administrative and accounting part (Dal Ri, 2017). The plans guided by the companies use accounting and administrative means to verify the budget, control, management and effectiveness (Rieger et al, 2019).

According to Frare (2016, p.14), companies are subject to several risks, whether positive or negative, "Every investment has risks and this is inherent to the market, since the behavior of the numerous variables present in the daily life of business is uncertain. As a result, management is directly affected, since uncertainties impact the quality of decisions".

In order for the company to be assertive in its finances, whether profitable or not, management formulas and calculations are used as described by Andrade (2012, p. 4), "The Break-even point refers to the equality between the values of two distinct functions, in this case these functions are total revenue and total cost, in other words, a company reaches its break-even point when it can pay its expenses, but does not make a profit."

According to Cruz (2006) all revenues, expenses, fixed and variable costs are important, following the formula: Break-even point = (costs + fixed expenses) / Contribution margin.

According to Mafra (2005, p. 41) mentions the contribution margin calculation: "The Contribution Margin is possible in Variable Costing, because in it the Fixed Costs are

not appropriated to the product, but fully recorded in the result. Only variable costs are appropriated to inventories.”

To calculate the contribution margin, the fixed expenses are added up, then the variable expenses are added up following the formula: Revenue – Variable costs and expenses = Contribution margin.

From the data collected, the break-even point was calculated, this calculation allows to identify the profit and loss of any company, organization or non-profit institution, with this it is necessary to have a whole planning, so that the control of the exits and entrances occurs, either through donations, partnerships or local events, such as the festivities of the communities’ patron saints.

In order to relate religious activities and at the same time help society in social work on a voluntary basis, generating just enough to maintain the projects and invest in infrastructure.

Every balance sheet generated is clearly presented at a meeting held at the beginning of the year called the CPP, in which it is presented to all those present how the capital generated is applied, since it is a non-profit institution.

According to data obtained from the Parish’s accountability for the period from January 1, 2020 to December 31, 2020. The amount of income (inputs) in the total amount of R\$ 469,214.48, and the total amount of expenses (outputs) BRL 474,357.24.

Through the entry values (Baptism Certificate, Baptism Fees, Confirmation Certificate, Marriage Fees, Marriage Certificate, Common Collection, Tithe, Donations received, Mass Intentions, Religious Articles, Parties and Fairs, Sponsorships, Special Collections, Other Intended Offers and Bank Transfer), the percentage of the annual contribution margin for 2020, provided by the formula: Revenue – Variable costs and

expenses = Contribution margin.

Along with the calculations of the entries and the contribution margin, the percentage of 0.18% was found. Therefore, for the Religious Institution to maintain its fixed costs, it must obtain a minimum income of R\$ 263,536.661, so that all value obtained through donations, partnerships and other activities must be greater than or equal to this value, so that it has no loss or risk of acquiring debts. For this calculation, the break-even point was performed: Break-even point= (costs + fixed expenses) / Contribution margin.

The Parish break-even point is R\$ 263,536,661, with this annual revenue, it will be committing to all its costs, but there will be no profit as expected in the economic environment, since it is a non-profit institution, that is, this will be the amount generated only to defray the expenses.

CONCLUSION

This work made possible greater knowledge about the financial functioning of the Religious Institution, because as every company, organization or institution needs capital to maintain itself, in this case, because it is a non-profit institution, its purpose is not profit, it is to develop and promote social actions with the help of donations, partnerships and even through festive events within the communities.

Regarding the financial calculations used in this research, the break-even point made it possible to observe the results in a more transparent way, in addition to providing clarification and where it is applied.

Therefore, it is important to highlight that the annual cost generated is applied within the Parish itself, in a social way, maintenance costs, structure, festivities among other realities. In this sense, the Church is like a multinational, whose founder is Christ and the profit is to help the needy, with food,

clothing, aided in health, and especially in the spiritual part, providing each human being with a more dignified life.

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