

## **Informational behavior and the use of accounting information in agribusiness**

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**Abstract:** Brazilian agribusiness emerges as one of the main generators of wealth and income for the country's economy and stands out as a major producer for domestic consumption and also to supply the global granary. Due to this reality, the rural entrepreneur must be well informed about the essential and strategic information for agribusiness management. Among the informational universe in which the rural entrepreneur always deals, there is accounting information as a guiding input for agribusiness management. This paper aims to reflect on the informational behaviors of rural entrepreneurs and accounting professionals regarding the use of accounting information, based on the informational culture of the rural enterprise. For this, the execution of bibliographical research of qualitative nature was established as a methodological procedure. As a result, it was possible to identify the necessary, essential and fundamental actions concerning the informational behaviors of the rural entrepreneur and the accounting professional as intensifying and stimulating to make the use of accounting information in

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the decision making synthesized through a conceptual map. Thus, the information culture is considered as the foundation that drives both behaviors concerning the use of accounting information in the rural enterprises' management.

**Keywords:** Accounting Information. Informational Behavior. Agribusiness.