



## Use of the Business Model Canvas as a strategic support in a digital clothing company

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### ABSTRACT

Micro and small companies represent a significant portion of the market and in recent decades have contributed to play a more strategic role in the country's economy. A well-known characteristic of these companies is the lack of proper management or administrative assistance that can jeopardize the business. This study presents a business model management tool - Business Model Canvas - that claims to be possible to create or remodel a business in a practical and intuitive way, representing the business model in a single sheet with a panoramic view of the business activity. The objective of this study is to verify how the Canvas model as a strategic support is able to help managers to mitigate eventual contingencies in the business management of microenterprises through a case study in a microenterprise in the digital clothing sector.

**Keywords:** *business model canvas*, management accounting artifacts, microenterprise, contingency theory.

### 1. INTRODUCTION

In a competitive world, the strategic planning of a company, regardless of its size or size, is indispensable. It is also important to seek alternatives so that organizational objectives are achieved, making companies differentiated (Lima & Silva, 2019).

Management accounting plays a fundamental role in strategic planning, since its process is the identification, measurement, accumulation, analysis, preparation, interpretation and communication of financial information as a way of guiding managers in their decisions (Crepaldi, 2002). Combined with this, there are also business models that act as facilitators of achieving goals (Espejo, 2008).

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Thus, this article deals with a business model tool available for the development of the strategic plan, the Business Model Canvas (BMC). According to Osterwalder and Pigneur(2003), a business model describes the logic of how an organization creates, delivers and obtains value. BMC is a business model tool that features nine blocks, each one representing the main elements of a company. Such blocks aim to assist in the organization's problems through structure, processes and systems defined(Osterwladler & Pigneur, 2011).

The problems to which companies are subject can also be defined as contingencies. These are addressed in a theory that essentially aims at the perspective of the organization's behavior in the face of environmental and technological factors that compromise its functioning.(Covaleski, Dirsmith & Samuel, 1996), at the levels of formalization, specialization, differentiation and bureaucratization. The contingency theory is based on the premise of the inexistence of a management accounting model that adapts to all companies in all circumstances.(Molinari & Guerreiro, 2004). Accounting systems are developed based on a combination of external factors and internal characteristics of companies(Molinari & Guerreiro, 2004). Under these conditions, it is imperative that the management control processes be innovative and use tools that allow them to facilitate this task.

Data from the Brazilian Micro and Small Business Support Service (SEBRAE, 2018) confirm that small businesses are highly representative in the market, as 99% of a total of 6.4 million establishments are micro and small businesses. However, out of every four companies listed, one closes before completing two years of existence. Previous studies corroborate the SEBRAE research and point out that contingencies, both environmental and technological, contribute to failure due to the lack of necessary knowledge of managers in the internal and external spheres of the organization(Junior Evangelist, Silva, Mesquita, Barbosa & Silva, 2018).

In view of the above, in the light of the theory of contingency and under the focus of the business model, it was defined as the objective of the study to verify how the Canvas model as a strategic support is able to help managers to mitigate any contingencies in the business management of microenterprises.

The relevance of the study is justified by the important search for the optimal performance and survival of small companies, which, after all, are also employers and have a fundamental economic role. In this competitive environment, it is necessary to use strategic

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tools that help company managers in making their decisions. Business models and different management tools must provide support to administrators so that they are able to measure different contingencies and adapt institutions to them.

The work was developed in five parts, the first being the introduction represented here. The second part presents fundamentals of contingency theory, as well as the characteristics of the BMC artifact. The third part presents the methodological procedures and the characteristics of the company under study. In the fourth part, the results are presented and, finally, the final considerations are presented.

### **2. THEORETICAL REFERENCE**

The Business Model Canvas managerial accounting artifact proposes to represent the company's business model in an intuitive way, guiding managers in their decisions in the light of different external factors and internal characteristics of companies. The contingency theory, discussed here, proposes that there is no single way to resolve unexpected situations effectively and efficiently.

#### **2.1 CONTINGENCY THEORY AND ITS PRINCIPLES**

In a broad sense, contingency is associated with an event that is beyond the control of the person or entity. Circumstances involving organizations can be characterized as contingencies. In the business world, contingency is related to variables that influence organizations, but not the opposite.(Molinari & Guerreiro, 2004).

With regard to management control systems, contingency theory is characterized by the premise that there is no single system capable of being applied to all circumstances and to all organizations, so that each company will depend on the specific circumstances in which a given organization is(Otley, 1980). According to Espejo and Frezatti(2008), the principles that make up the contingency theory are: systemic approach; open system; environmental characteristics and their interdependencies; change of focus from internal variables to external variables; non-existence of the best way and; better performance as an implicit factor.

Lugoboni, Alencar, Zittei and Chiroto(2018, p. 81), when dealing with the systemic approach, identify that there is, in strategic management, “a process of developing and identifying actions to achieve its objectives, which must be planned, controlled and executed.

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Where these activities only occur if there is an information system capable of controlling and executing what was planned". System is defined as a set of interrelated parts, whose function is to achieve the proposed objective. It is noteworthy that this interrelation occurs individually and/or as a set, forming a global and harmonious system (Reginato, 2010).

To define the second principle, it is understood as an open system when there is an interaction with the environment. For companies, this interaction is important, as it makes them survive, helping to mitigate uncertainties as a way of seeking harmony in the face of influencing factors.(Espejo & Frezatti, 2008). Intrinsically, the entire management process to ensure its purpose must address some necessary factors such as continuity, balance and adaptability in order to adapt to environmental requirements.(Prado, Bertassi, Francischetti, Padovezes & Carvalho, 2013).

As for the third principle, the environment can be characterized as internal and external. The internal environment, also known as microenvironment, is one in which a company has knowledge about these variables and, therefore, the organization has sufficient control to solve an eventual problem. In turn, over the external environment, or macro environment, the company has no control, highlighting the political, economic, social, legal and technological variables.(Evangelist Junior et al., 2018). Another observation about the organizational environment approach is made by Pereira(2000), which states that the environment is governed by external factors that cannot be controlled and that, in some way, are able to influence the organizational environment.

The fourth principle is designated by management practices, which will depend on specific events in which each organization, that is, the non-existence of the best way. According to Molinari and Guerreiro(2004, p. 3), "there is no general management strategy applicable in all organizations and in all circumstances, as accounting systems are developed based on a combination of external factors and internal characteristics of companies."

The fifth principle of the contingency approach is the performance of the implicit factor, whose obligation is to measure specific events, making it possible to assign the best possible technique with the objective of contributing to a more satisfactory result of the organization.(Espejo & Frezatti, 2008).

Given these considerations, it can be understood that companies have their own dynamics, being affected by different variables. Such variables promote different behaviors with regard to management controls(Espejo & Frezatti, 2008)

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Organizations are exposed to change processes. However, eventual contingencies manifest themselves so that organizations are pressured to adapt for their continuity (Machado-da-Silva, Fonseca & Fernandes, 1998). Thus, it is expected that business models will contribute to mitigating these contingencies. Sales, Ohana, Rocha and Santos(2017)corroborate the analysis, stating that companies, in order to maintain their competitiveness in the face of dynamics in the operating environment, need to define an adequate business model, making it an effective tool.

### *2.2 BUSINESS MODEL CANVAS*

At the organizational level, in a more complex and competitive market, managerial information aims to provide relevant information for decision making.(Necklaces & Ferreira, 2000). Organizations can work to mitigate contingencies through the use of management accounting artifacts.

Management accounting can be defined as a process that aims to measure, accumulate, analyze, prepare, interpret and communicate information that helps managers achieve organizational goals.(Horngren, Sundem & Stratton, 2008). Paulo and Cintra (2018) state that management accounting makes use of artifacts, that is, a term that is directly linked to the use of tools that support managers to achieve these goals.

The Business Model Canvas is a management accounting artifact that describes the entire process of capturing, creating and generating value in a company. Its proposal presents the necessary elements for the strategic implementation of the composite company in the business(Osterwalder & Pigneur, 2003).

The creators' goal is to provide an efficient tool, allowing anyone to develop or change a business model. In this sense, the Canvas model allows the exchange of information, experiences or ideas with other people involved in the same process (Orofino, 2011).

The most striking feature is the ability to describe a company's business logic on one page: none of the individual elements of the business model are new to people, but the simple, holistic look of a business on a single page is surprisingly unique.(Fritscher & Pigneur, 2010).

The way the Canvas model is distributed makes it possible to present an overview of the company in just nine blocks, described in just one sheet or poster – the canvas “Canvas”. This process allows covering four of the main areas of the business(Carrasco, Silva, Nunes,

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Cerqueira & Rosas, 2014). Table 1 describes the four main areas of the business, according to Martins, Mota and Marini(2019).

Table 1

### *Main business areas*

<b>Areas</b>	<b>Concept</b>
<b>Products</b>	The core of an organization's business is its products and the value proposition offered to the market;
<b>customer interface</b>	Who are the customers, how the products (goods or services) must be offered and how the relationship with the customers must be strengthened;
<b>Infrastructure</b>	How the organization is structured efficiently to carry out its internal processes and its logistics, and how it relates to partners when working in a network;
<b>finance</b>	How the organization obtains financial returns, its cost structure and analysis of the sustainability of the business.

Source: Based on Martins, Mota and Marini(2019)

Chart 2 describes the nine blocks of the Canvas model, according to Osterwalder and Pigneur (2011).

Table 2

### *Main business blocks*

<b>blocks</b>	<b>Concept</b>
<b>customer segments</b>	Offer of products aimed at your audience
<b>Value offer</b>	Create or position products or services around what the customer wants
<b>Channels</b>	Form of communication to be adopted in order to have access to the client
<b>Relationship with customers</b>	How relationships with your customers will be established and maintained
<b>revenue sources</b>	Financial resources received from their respective sales
<b>Key Features</b>	Elements necessary for the business to function
<b>Key Activities</b>	The entire activity and process of the enterprise
<b>Key Partnerships</b>	Are related to suppliers and outsourced services
<b>cost structure</b>	Description of all expenses directed to product development.

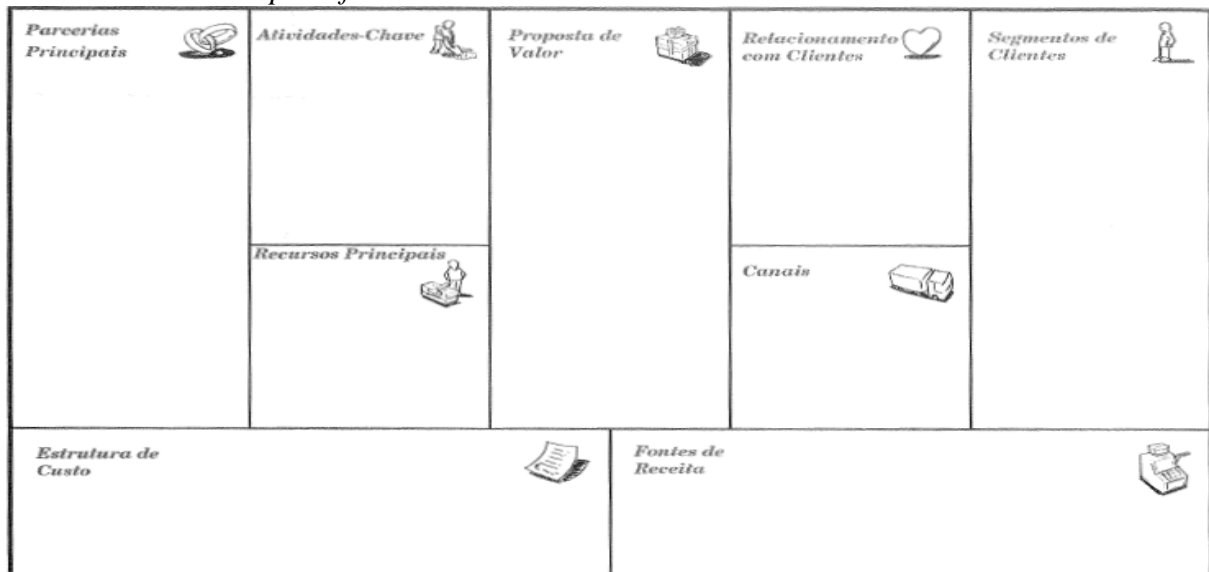
Source: Own elaboration based on Osterwalder and Pigneur (2011)

Therefore, based on the four main areas of a company, the Canvas model is distributed in nine blocks and presented according to Figure 1.

Figure 1

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### Canvas business template frame



Source: Osterwalder and Pigneur (2011).

Honorio and Bonemberger(2019)emphasize that the nine blocks that make up the business model contribute a very practical and visual dynamic, helping managers from creation to a possible reformulation of objectives. In addition, they propose new strategies based on the model elements.

To fill in each block, the authors suggest using post-its, as the sticky notes can be added, removed or easily moved between the components of the model's construction. This dynamic is important, as it generates discussions about which notes enter or leave. Furthermore, the proposed debates contribute to the understanding of the business model (Osterwalder & Pigneur, 2011).

Therefore, building a business model is a way of organizing and structuring the process. This can be built flexibly, allowing upgrades to keep up with market changes.(Macedo, Lezena, Filho & Camillo, 2013).

### 3. METHODOLOGY

The present study constitutes an exploratory research. According to Gil (2008), the purpose of this type of research is to develop, clarify and modify concepts and ideas.

As for the procedure, the proposed study was based on the case study model. Yin (2005, p. 32) states that “the case study is an empirical study that investigates a current phenomenon within its context of reality, when the boundaries between the phenomenon and the context are not clearly defined and in which several are used. sources of evidence”.

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The approach used in this research was qualitative. According to Lüdke and André (1986, p. 26), a qualitative approach is an “important instrument of investigation, so that it can use knowledge and personal experiences as auxiliaries in the process of understanding and interpreting the phenomenon studied”.

The research used the interview as a data collection technique, characterized as a technique in which the researcher presents himself in front of the investigated, formulating questions whose objective is to obtain data that are of interest to the investigation. It is considered a technique par excellence in social research because it is suitable for obtaining information about what people know, believe, expect, feel or desire, intend to do, do or have done, as well as about their explanations or reasons about the preceding things (Gil, 2008).

The interviewee's data collection took place through interviews with open questions with an average time of 60 minutes over a period of seven days. The research subject is the main manager of the studied company. It was through it that it was possible to collect the necessary information that covered all the areas that make up the microenterprise's business model, so that it was possible to observe eventual contingencies in the company's structure. The period of analysis referred to the calendar year of 2019 and a micro-enterprise with more than five years of activities was selected, considering it to be a sufficient period for the company's activity to have matured - both the management processes and the operational.

### **4. RESULTS ANALYSIS**

This section presents the business model as a problem situation and a second business model using the BMC managerial artifact as strategic support, addressing the main business areas of the microenterprise represented by the nine blocks according to Osterwalder and Pigneur (2011).

#### **4.1 BUSINESS CONTEXT UNDER THE BUSINESS MODEL**

The company analyzed in this research started its activities in April 2013 in the area of customizing shirts and party props, making gifts, among other similar services. The company carries out digital sales, but its operations – that is, the production of products – is located in



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the northern part of the city of Rio de Janeiro. Management and operations are carried out by the two partners, and there are no other collaborators.

### 4.1.2 CUSTOMER SEGMENTS

The company serves individuals – a diversified public, with small and medium purchasing power, men and women without age restrictions. There is a satisfactory portfolio of clients in this sector, helping to maintain a current cash flow in the company. As for legal entities, only one customer is part of this portfolio. There is no customer loyalty policy with specific discounts for their customer base or other special conditions, only an installment payment of receivables that is agreed with each customer.

### 4.1.3 VALUE PROPOSAL

The value proposition is related to the need for the type of services. A market research found that there was potential to reach a range of customers in the neighborhood and surroundings, but the proposal of a digital company brought customers from other parts of the state and even from other regions of Brazil. The competition during these seven years of existence has increased, but the company is solid in front of the market.

Regarding the product, it is possible to verify a difference in quality and appearance, since there is a strong feedback from consumers. In this way, the value proposition can be characterized by meeting the needs of a demanding public, so that the quality of the item consumed is exceeded by a very competitive market.

### 4.1.4 CHANNELS

The means adopted for selling the products are all digital, through social networks such as Facebook and Instagram, specialized sites for sales such as Mercado Livre and OLX and Google marketing (a search of the company by Google places it at the top of the search). By

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performing digital sales, there is a small studio for the marketing of products, so that the visibility of the product is as natural as possible. There is no monthly fee to put the name in evidence, but due to the consolidated demand for the company's products, it is highlighted in research.

As for Facebook, there is a page of its own that presents all products for sale, eventual promotions and feedback from all consumers on purchases made. Instagram, an exclusive digital media for photos and videos, is also a strong means of selling and marketing products.

OLX - formerly known as Bom Negócios - was once a strong sales channel, with good sales performance. However, due to OLX's new approach, now focused on the used goods business, it lost the space for advertisements. Unlike Mercado Livre, which, in addition to presenting a good performance, also shows a great evaluation of the consumers about the product.

The company does not have its own website, since it would not be possible to simulate the total freight calculation for the consumer on the website: In the case of an eventual product search, an estimate of the freight price would be shown. Only with the finalization of the purchase would confirm the total value of the freight. This happens because in the development of a site the simulation of the freight is made through a link of the Post Office. Therefore, in order not to harm the consumer, the company chose not to develop the site's resource.

### **4.1.5 CUSTOMER RELATIONSHIP**

The relationship with the customer takes place through e-mail and messaging applications made available by all media and websites specialized in sales. Thus, there is no direct contact with customers. There is still no flexibility for customer service and it is only possible to keep in touch during business hours. The partners work to get back to the client as soon as possible. There is no after-sales policy on whether the product was liked or not, but, as discussed in previous items, there is strong feedback on the sales pages.

### **4.1.6 SOURCES OF REVENUE**

There are a number of products made by the company and in this study they were divided into categories. The company's policy is to present a gross profit of at least 50% for each unit sold, but it even presents better results than that.

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The best-selling product is in the souvenir category, such as magnets, mini calendars, etc. These are items sold wholesale with a contribution margin of 75%. The second product is represented by stamping, and has a contribution margin of 150%. Finally, items related to stationery, such as labels, cinema Kit, confectionery topper – with a contribution margin of 70%. All products are wholesale.

### 4.1.7 MAIN RESOURCES

You can identify two types of resources in the enterprise. The physical resource is classified by all the equipment available to the company, such as printers, computers, and specialized presses for the production of products. Human resources are the responsibility of the partners, since there are no collaborators.

### 4.1.8 KEY ACTIVITY

Product quality, on-time delivery and good evaluation contribute to the company's key activity. It is possible to get a higher return with more expensive products, as consumers are willing to fork out larger amounts when the chosen company meets all these requirements.

### 4.1.9 MAIN PARTNERS

There are suppliers that meet the proposed deadlines in a way that does not harm the operational side of the company, but there are no discounts and installments on purchases, even in large volumes.

### 4.1.10 COST STRUCTURE

The company's highest expenses are related to administrative expenses, especially electricity and equipment maintenance. By collecting company information based on the Canvas model, it is possible to view the details of the company as shown in Table 3.

Table 3  
*Canvas model - problem situation*

Parcerias Principais	Atividade Chave	Proposta de Valor	Relacionamento com cliente	Segmento de Cliente
FORNECEDORES	PERSONALIZAÇÃO	QUALIDADE DO PRODUTO	E-MAIL	PESSOA JURÍDICA
	CONFECÇÃO		APLICATIVOS DE MENSAGEM	PESSOA FÍSICA
	Recursos Principais		Canais	

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Source: Own elaboration based on Osterwalder and Pigneur (2011).

### 4.1.11 PRESENTATION AND DISCUSSION AFTER APPLICATION OF THE MODEL

After applying the Canvas model as a way of improving performance and mitigating management errors, the following results were obtained.

With regard to customers, the company already reaches its target audience, individuals and companies. However, it needs to improve its portfolio, so that it can project a certain cash flow according to that certain number of clients, especially for legal entities, since the company under analysis has only one regular client and that, in general, this is the group that most leverages sales. In a situation like this, Porter (1990) states that, depending on just one customer, the company does not have the strength to negotiate and, as a way of maintaining the sale, ends up subjecting itself to his will.

There was a need for a greater relationship with the customer, since electronic service is not always efficient. One way to meet this need would be after-sales service, especially in transactions to another state or region far from Rio de Janeiro. When convenient, face-to-face service can be an advisable alternative, even for a digital company. After all, excellence within the business is constant, and good service contributes to putting the company in the spotlight at all times, and this is the solution for all those looking for benchmarking. (Aguiar & Anjos, 2017).

As a digital company, the lack of its own website represents a considerable flaw. As much as there are different channels such as social media and specialized websites for sales, a

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website represents the “gateway” for any essentially digital company. E-commerce helps organizations serve a greater number of customers, contributes to sales synergy, to meeting customer needs, to greater convenience and, nevertheless, to increased sales(Diniz, Souza, Conceição & Faustini, 2011).

Products with quality as a value proposition tend to lose their relevance in a more competitive market, as even competitors can also present products with great quality. As it is an activity focused on manufacturing and personalization, a new added value proposition would be the customization according to the customers' wishes. In addition to being a differentiator, customers seek to consume products that meet their particular needs, creating a unique value for each customer.(Machado & Moraes, 2008).

There was a deficit of main resources in the enterprise. The lack of managerial control over financial resources, such as amounts receivable or payable, contributes to the cash flow mismatch. In addition, it was possible to verify the lack of resources for working capital, and urgent credits were often needed for liquidation. Cash flow is an important managerial artifact, and it reflects what will happen to a company's finances over a period of time. Hence the need for a perfect management of this statement, as it contributes to mitigating the risk of insolvency(José, Gomes, & Moraes, 2011).

There is still a lack of greater operational agility among several partners. clear and clear(2004)corroborate the idea, since the relationship based on high trust between suppliers is an important asset for investment. After all, joint actions contribute to greater synergy in the process. Thus, several deficiencies were pointed out, such as the lack of marketing: subscriptions in media and sales sites contribute to leverage transactions. It is proposed, therefore, a partnership with the Post Office or delivery companies, as well as support for the development of the site. In addition, a greater contribution of accounting, with reports and demonstrations as a way to facilitate administration and managerial decision-making.

As for the cost structure, it was observed that it is very lean, as the partners tend to participate in all possible processes. With a superficial view of the process, it may seem like a viable alternative, but it is not possible for administrators to contribute in all areas, even knowing the limitation of investment in micro-enterprises, as they tend to compromise the operational and the quality of the products. Micro-enterprise costs have to adapt to the business and respect investment limitations. Given this limitation, it is important that costs are identified and classified so that spending becomes more efficient.(Lima & Son, 2016).

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A digital business, although it does not have traditional costs of physical space, still has expenses with employees for the maintenance of digital services, logistics with delivery service and other specialized technical services. In view of this, even though the implementation of these new costs tends to decrease the contribution margin, it is known that they contribute to the leverage of sales, as well as to greater demands resulting from this process.

As for the sources of income, originally sales are made in bulk. A contribution to better performance would be the adoption of the retail model, with the implementation of a new segment through the value proposition based on customization, which would make the company more competitive. Filho, Freire, Luca and Vasconcelos(2020) corroborate the statement, so that a company tends to stand out competitively when it achieves satisfactory results through practical measures accepted and valued in the environment in which they carry out their activities.

After analyzing the result and surveying all possible deficiencies, the Canvas model was presented as shown in Table 4.

Table 4  
Canvas Model – Analysis of results.

Parcerias principais	Atividade chave	Proposta de valor	Relacionamento com cliente	Segmento de cliente
FORNECEDORES	PERSONALIZAÇÃO	QUALIDADE DO PRODUTO	E-MAIL	PESSOA JURÍDICA
MARKETING	CONFECÇÃO	CUSTOMIZAÇÃO	APLICATIVOS DE MENSAGEM	PESSOA FÍSICA
CONTABILIDADE			PÓS VENDA	PJ – MAIOR FIDELIZAÇÃO
SUPORTE DIGITAL			ATENDIMENTO PRESENCIAL	
LOGÍSTICA				
	Recursos principais		Canais	
	FÍSICO		INSTAGRAM	
	HUMANO		FACEBOOK	
	GESTÃO E CONTROLE		OLX	
			MERCADO LIVRE	
			WEB SITE	
Estrutura contde custo			Fonte de receita	
ADMINISTRATIVA	CUSTO RELACIONADO AO SERVIÇOS DE TERCEIROS		SOUVENIR - ATACADO	
MANUTENÇÃO			ESTAMPARIA - ATACADO	
SERVIÇOS DE ENTREGA			ARTIGOS DE PAPELARIA - ATACADO	
CUSTO RELACIONADO AO SERVIÇOS DIGITAIS			ARTIGOS CUSTOMIZADOS - VAREJO	

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Source: Own elaboration based on Osterwalder and Pigneur (2011)

With the support of the Canvas business model, it was possible to make a diagnosis of the company, pointing out flaws and proposing improvements, helping to mitigate possible contingencies to which the business is subject.

### **5. FINAL CONSIDERATIONS**

The proposed study aimed to verify how the Canvas business model, as a strategic support, is able to assist managers in eventual contingencies in the management of microenterprises. As presented, the BMC model contributed as another alternative to mitigate the internal contingencies in which companies are exposed. However, it is not possible to predict the macro-environmental contingencies, according to the foundation on the contingency theory.

The research sought to contribute in the practical dimension with the study of the use of a managerial artifact in a real context, so that it can assist future managers or administrators of micro and small companies in their respective decision-making, since the management of these companies, often Sometimes, they are carried out by people with extensive operational expertise, but who are not properly prepared in strategic management.

According to the results of the research, it is the partners who are involved in the company's operational activity. According to the BMC model, the only block that was not suggested for improvement is related to the key activity, showing the broad domain in the development of its product.

A second finding of this research is that the lack of a qualified manager who could collaborate with more strategic business matters allowed several improvements to be diagnosed in the other strategic sectors of the business.

As for the limitations of the study, it is not possible to analyze the results found and confirm that the Canvas business model is indicated for all companies in different situations. This principle of the theory of contingency, the non-existence of the best way, also pointed out by Otley(1980), makes clear the importance of managers knowing different management tools and knowing how to use them at the most appropriate time.

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As much as an exploratory research through the case study allows studying a company within a real context, it is still not possible to identify external factors that can harm a company as a whole, corroborating with Pereira(2000), showing that companies are exposed to external factors that cannot be predicted in the organizational environment.

The present research suggests new studies through the replication of the case study methodology in other small and micro companies, as well as different managerial artifacts. Studies with a quantitative approach in the scope of management accounting for these types of companies can contribute to elucidate the theme and nevertheless favor the theoretical framework of research in the scope of management control.

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