



INFLUENCE OF MICRO AND SMALL BUSINESS SUCCESS FACTORS ON THE USE OF MANAGEMENT CONTROL ARTIFACTS

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ABSTRACT

The goal of the present research is to verify the influence of success factors of micro and small companies in the use of management control artifacts. The methodology used is quantitative and a survey, in which data collection took place entirely online, was used with the application of questionnaires directed to the owners or managers of micro and small companies associated with the Association of Young Entrepreneurs and Entrepreneurs of Três Lagoas-MS (AJE-TL), with the sample of this study 32 respondent companies. The results obtained were the identification of the influence of success factors in the practices of the management control artifacts of the surveyed companies. It was observed that in respondent micro and small companies, most success factors influence operational control practices (COP), that is, the greater the presence of success factors, the greater the adoption of operational control practices. In the literature, the use of managerial control artifacts is considered a major challenge for micro and small companies, therefore, the research conclusions are that micro and small companies that care about their image in relation to customers, make the control of quality of products and services sold and prepares for changes in the market, will have more significant results in the use of management control artifacts by the company in search of organizational objectives.

Keywords: Micro and small business; Success factors; Management control artifacts.

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INTRODUCTION

Micro and Small Enterprises (MPE) have increased their relevance in the Brazilian economy year after year. In 2001, MSEs represented 23.2% of the Brazilian Gross Domestic Product (GDP), in 2011 the percentage reached 27% and, in 2020, this percentage jumped to 30% (SEBRAE; FGV, 2020). However, surveys show that 60% of micro and small companies end their activities even before completing five years (IBGE, 2018).

Several studies show numerous causes for the failure of MSEs, however it is possible that the problem starts from its very conception, when there may be a lack of focus and identity of the same, or due to the lack of qualified employees or necessary market information to manage the MEP. Albanez and Bonízio (2007) highlighted the main management difficulties found in small companies, identifying failures in administration and difficulties to implement a management control model, such as: lack of basic accounting statements; lack of stock control, which is considered one of the main problems encountered.

Freitas et al. (2007) highlight in their studies that there is a lack of accounting advice for small business entrepreneurs, noting that many of them do not understand the importance of management tools and do not receive proper help from their accountants. It was pointed out by Sales et. al. (2011) that the lack of use of accounting information and the absence of assistance or advice from an accountant are factors that affect the early mortality of small businesses, as well as the personal problems of the partners, an unfavorable environment for the business and the high tax burden.

Santos et. al. (2016) draw attention to the importance of changing the treatment of accounting information by accounting professionals, professional associations and business associations, aiming at simplifying them, and thus being able to cover the adoption of managerial artifacts in MSEs in a way more structured and detailed for everyone. Therefore, it is not enough for accounting information to be produced, it is necessary for it to reach the right person, in the proper format and at the right time (Lima, 2008), so that it can contribute to the management process in MSEs, leading them to success of your enterprise.

In the same context, Albuquerque (2016) identified as success factors for MSEs in the clothing sector, fundraising in the bank for investment, family financial support at all stages, use of personal resources, company's own revenue as the main source of resources at all stages, availability of working capital, warranty and availability of products and initial point of sale at the managers' house. The presence of success factors in companies may reveal signs of a relationship with management control practices. Several instruments can be consolidated in the management of management control, with the objective of assisting in the decisions and attitudes to be taken by the company. In this way, accounting can contribute to the management of companies through instruments called management artifacts,

It can be seen, through the study of Kassai (1997) and Martinewski (2003), that few small companies use the methods of operational, financial and managerial controls for such resources in Brazil. It is also perceived the need to spread management control methods for the management of companies, seeking to differentiate themselves from other competitors and ensure their strengthening and growth in the market. Thus, management control instruments can be crucial elements to reduce the large bankruptcy rate in MSEs, such as: cash control, control of accounts payable and receivable, inventories, costs, price formation, among others (Lima, 2008).

In general, micro and small companies, especially the newer ones, may not know or even not use the management control artifacts, because they do not understand or even are unable to prepare periodic reports of their activities, or because they do not financially have the hiring a suitable professional. For Santos et al. (2014), some of the reasons for managers not using accounting tools are: complex and not understood reports, unclear information and also disagreement with the real situation of the company. Considering the general management problems of micro and small companies, the relevance of knowledge and the use of management control artifacts by their managers is remarkable, so that, with this knowledge, they can make management information more direct and understandable.

In this context, by noting the problems of MSEs, taking into account the research by Albuquerque (2013); Santos et. al. (2016), there is a trend of relationship between success factors with the use of management control artifacts. Thus, the following research question arises: what is the influence of micro and small business success factors on the

use of management control artifacts? Thus, the objective of this research is to verify the influence of success factors of micro and small companies in the use of management control artifacts.

MSEs account for an important portion of the Brazilian economy, they represent 99% of the total number of companies in the country (SEBRAE, 2016). According to Terence (2002), the number of labor employed in small companies has increased considerably, consequently providing growth in job generation and better income distribution. Through this advance in the social sphere, small companies provide a development in society and manage to expand the middle class, due to the elevation of the position of salaried person to micro or small entrepreneur. As noted, micro and small companies have considerably increased their relevance in the market and society, however, there is evidence that they are not fully prepared to maintain themselves and consequently evolve. In that regard,

2. THEORETICAL FOUNDATION

For the management of micro and small companies, it may be favorable to know their specific characteristics, with a view to establishing the proper use of management control artifacts, initially designed for large organizations and adapted for these companies over time. Torr s (1999) draws attention to the changes in micro and small companies, mainly due to globalization, highlighting the expansion of the focus of action, its social relevance, which becomes local and global simultaneously, and the managerial skills that become relatively sophisticated.

Similarly, demonstrating their relevance in the labor market, micro and small companies, according to a survey carried out by Sebrae, with data from the General Register of Employed and Unemployed (CAGED), in the accumulated until November 2019, generated 700 thousand new jobs in the country (SEBRAE, 2019). Even with a scenario of great growth for micro and small companies, they have major challenges in their development, some of them are the tax obligations and the various rates that the small business owner is obliged to undertake, and also the constant risks that companies have, which can range from establishing themselves financially, even to major market

crises. Dornelas (2005) highlights the importance of good planning for the success of an enterprise, in addition to the continuous management training of the person.

Bateman and Snell (2006 p. 235) when dealing with the success factors of companies, characterize them as being “a function not only of personal characteristics, but also of making good choices about the company that will start”. The authors in question present a model that portrays entrepreneurial companies based on two dimensions, innovation and risk. The model aims to reconcile both dimensions for better decision making in carrying out its activities.

Thus, the company can involve high and low levels of innovation, but it cannot leave aside the risk levels involved in the process, both financial and psychological, in order to have greater chances of success. In other words, for this model, most small companies have in their structure a low innovation index and a high risk index, because they still do not have much useful knowledge and experience, as well as the lack of self-support. In this way, the model presented by Bateman and Snell (2006) is useful to help entrepreneurs think about their companies and assess whether they meet their particular goals, identify effective and ineffective strategies, and remember that successful companies do not always they require state-of-the-art technology or a new or excellent product.

As some determinants of success in micro and small businesses, the literature shows: motivation to achieve, persistence in the pursuit of goals, creativity, self-confidence, ability to take risks, ability to delegate tasks and decisions, prospective ability to detect future trends and spirit of leadership (Pereira, 1995). Bateman and Snell (2006) also highlight the entrepreneur's personal characteristics, such as commitment and determination; leadership; obsession with opportunities; tolerance to risks, ambiguities and uncertainties; creativity, self-confidence and adaptability; and motivation for excellence, as factors that lead to success. Therefore, MSEs that have entrepreneurs with these intrinsic characteristics and also use the model based on innovation and the risk involved as support, tend to act more efficiently in their actions, providing success for the company in question. What can also influence the use of different management control artifacts.

When related to the success factors of companies and the identification of the use of management control artifacts, it is expected that it can influence the reduction of failure

of micro and small companies. In a study carried out by Valeriano (2013), the relationship between the adopted management accounting artifacts and the organizational life cycle stage of Small and Medium Enterprises (SMEs) that grew the most in Brazil between 2008 and 2010 was researched. sample, 37 SMEs. The results showed a positive relationship between classification of the life cycle stage of each SMEs and the Management Accounting artifacts identified among the 12 artifacts based on Borinelli's (2006) thesis.

Santos et al. (2014) analyzed the management accounting instruments used by micro, small and medium-sized companies in decision making and the availability of these instruments by an accounting services company. With a sample of 39 companies, the results obtained revealed the instruments offered by accounting firms, with a predominance of accounting statements and tax planning. Instruments used by companies such as operational management controls, control of accounts receivable and control of accounts payable. The result showed the need to adapt practices in order to make them simpler when related to larger companies, but also equally efficient. For the success of MSEs,

Management accounting is configured as a process that identifies, measures, analyses, interprets and communicates information to managers, contributing to the achievement of the objectives sought by companies (Horngren et. al., 1996). For Atkinson et. al. (2000), management accounting is defined as the process of identifying, measuring, reporting and analyzing information about economic events in companies. According to Anthony and Welsch (1981), management accounting is no longer an information provider to participate in the decision and search process, it creates a process of identification, measurement, accumulation, analysis, preparation, interpretation and communication of information, all aimed at achieve the company's goals. Providing information to executives,

Management accounting practices are understood as tools that management accounting uses to achieve its organizational goals (Souza et. al., 2003). According to Espejo (2008, p. 12), "[...] accounting artifacts serve as facilitators of achieving organizational goals, which a priori are based on the optimization of resources, in a perspective of long-term results". Soutes and Guerreiro (2007) investigated the use of Management Accounting artifacts by Brazilian companies, in order to verify whether the

largest companies adopt Management Accounting artifacts and whether the use of these artifacts is related to their performance. These authors found that the majority (57%) use Management Accounting artifacts classified as modern; Yet,

Hall et al. (2008) carried out a study to verify the degree of knowledge and use of accounting tools for decision-making by micro and small companies in the city of Dourados/MS, applying a questionnaire in 35 companies in the clothing industry. The study revealed that companies did not use accounting information in their decisions, as most of them outsourced and used the information to comply with legal obligations. The studies by Hall et al. (2008), Frezatti (2005); Soutes (2006); Soutes and Guerreiro (2007); Espejo (2008) and Espejo et al. (2009) corroborate the conclusion found in the research by Stroehrer and Freitas (2008) that there is a low rate of use of accounting information in decision-making by SME managers.

In the study by Silvola (2008) it was found that, in the growth phase of companies, the use of the Cash Flow Statement (DFC) and the Capital Budget were important for the company to control its financial resources, in addition to having greater emphasis on formal controls to achieve the company's operational efficiency. The purpose of the DFC is to provide the user with information about the company's ability to generate cash and cash equivalents, to honor its commitments, pay dividends, demonstrate liquidity, solvency and operating performance, being considered an important tool for the company to be able to analyze and plan your financial activities.

3. METHODOLOGY

Descriptive study was carried out through survey research and with a quantitative approach. The population of this study comprised 32 micro and small companies associated with the AJE (Association of Young Entrepreneurs) all located in the city of Três Lagoas - MS. The survey instrument was applied during the months of October and November 2020. The questionnaire was sent via e-mail and telephone calls were made in order to reinforce the objectives of the work and confirm the company's participation.

Regarding the methodological framework, as to the objective, this research is characterized as being descriptive. In relation to the means, the research is classified as a data survey, where it seeks data and information through the application of a

questionnaire for each MSE, with the purpose of contributing to the study's knowledge. Regarding the approach to the problem, the research has a quantitative focus. Thus, according to Table 1, the structure of the questionnaire was divided into three categories of questions: (I) Personal and Institutional Profile; (II) Success Factors; (III) Management Control Artifacts.

Table 1
research construct

Category	Subcategory	Question	Proxy	Authors
1 -Personal and Institutional Profile	Respondent Characterization	01 to 06	Alternatives	Authors' elaboration
	Company Characterization	07 to 09	Alternatives	
2 – Success Factors	Responsible for the Company's Controllershship	10 to 16		Santos, Dorow and Beuren (2016)
	Conducting Courses and Meetings for Improvement	17 and 18		Santos, Dorow and Beuren (2016)
	Use of Performance Measures	19 to 24	4-point scale: It is never used (1); It is rarely used (2); It is sometimes used (3); It is always used (4).	Santos, Dorow and Beuren (2016)
	Assistance and Benefits for External Users	25		Albuquerque, Filho and Terence (2016)
	Monitoring of Financial Records and Data Collection	26 to 29		Albuquerque, Filho and Terence (2016)
	Investment in Innovation and Development	30		Albuquerque, Filho and Terence (2016)
3 - Management Control Artifacts	Operational Controls	31 to 34	5-point scale: There are no Plans to Adopt (1); Reviewed and Discarded Adoption (2); In the Evaluation process (3); Initial Adoption (4); Full Adoption (5).	Borinelli (2006); Santos et al. (2014); Santos, Dorow and Beuren (2016)
	Accounting Reports	35 to 41		
	Costing Methods	42 to 46		
	Other Management Artifacts	47 to 52		

Source: Own elaboration.

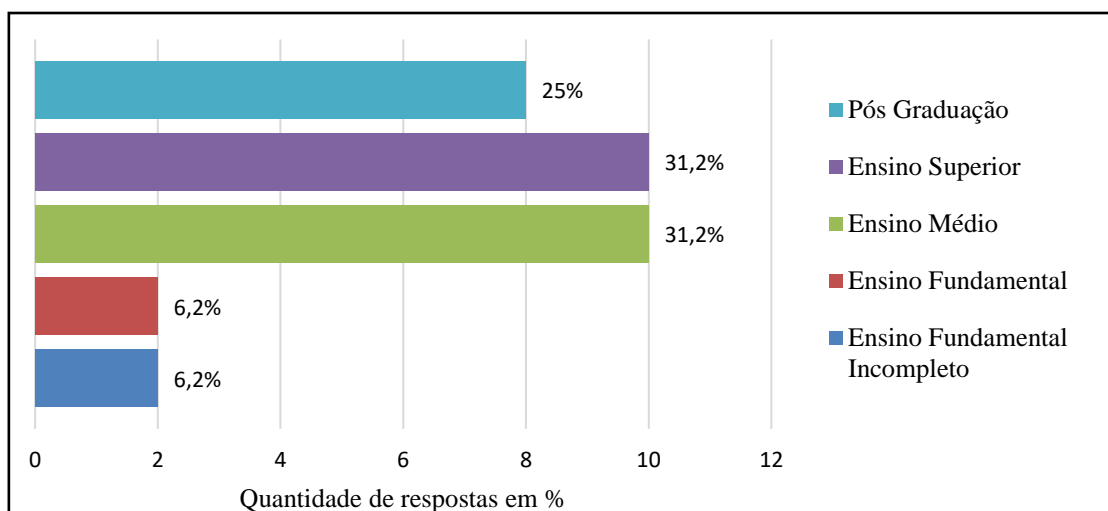
After collecting the research data, they were tabulated in electronic spreadsheets and analyzed descriptively and using more robust statistical techniques. Initially, descriptive analysis was performed. Subsequently, to analyze the influence of success factors in the management control practices of micro and small companies, the canonical correlation was used. For descriptive analysis, the Statistical Package for Social Science (SPSS) software, version 22.0, was used. The canonical correlation was performed using the Statgraphics Centurion software, to verify the correlation between the variables studied.

4. RESULTS AND DATA ANALYSIS

4.1 DESCRIPTIVE ANALYSIS

In the descriptive analysis, regarding the profile of the respondent, it is obtained that from the total of 32 respondents, 24 (75%) are male and 8 (25%) female, with a minimum age of 27 years and a maximum of 67 years old. The findings show that in addition to the majority of respondents being male, with an average age of 44 years, more than 50% of respondents are at least graduated. Also according to Figure 1, in the analysis of academic training, 25% (8) have graduate degrees and only 6.25% (2) have incomplete elementary education.

Figure 1
Academic Education Level



Source: Research data.

When asked about the area of education of respondents, there were 13 responses in the area of administration, corresponding to 40.6%, 4 in accounting sciences (12.5%), 1 in economics (3.1%), 1 in geography (3, 1%), 1 with incomplete higher education in the areas of law and administration (3.1%). It was also found those who did not complete the studies, with 12 respondents in total, corresponding to almost 40% of respondents, 8 with only high school (25%), 2 with elementary education (6.25%) and 2 with education incomplete primary (6.25%).

As for the position that respondents perform, 23 declared to be administrators (71.8%), 1 consultant (3.1%), 1 accountant (3.1%), 1 manager (3.1%), 4 directors (12.5%), 1 owner/manager (3.1%) and 1 managing partner (3.1%). As for the length of experience in the function, the study reveals that 43.7% (14) of respondents have more than 9 years of experience in the function, 31.2% (10) between 6 to 8 years, 15.6% (5) between 3 and 5 years and only 9.3% (3) up to 2 years of experience.

Regarding the characteristics of companies, it was observed that 27 companies work in the trade sector, that is, 84.3% of the sample, 4 work in the service sector, corresponding to 12.5% of the total, and 1 company works in the third sector, respectively 3.1%. When analyzing the time of existence of companies, it is seen that 10 companies are between 11 to 20 years in the market, corresponding to 31.2% of the sample, 09 companies are between 06 to 10 years in the market, equivalent to 28.1% Of the total, 07 companies are over 20 years old, that is, 21.8% of the sample, 03 companies have between 02 and 05 years of existence, in this case 9.3% of the total, and 03 companies do not have even 02 years existence in the market, also corresponding to 9.3% of the analyzed sample.

Regarding the number of employees corresponding to each company analyzed, a greater predominance is observed in companies with fewer employees, in this case, 18 companies have a maximum of 09 employees, corresponding to 56.3% of the total sample, 08 companies integrate between 10 to 19 employees, equivalent to 25% of the sample, and 06 companies have more than 20 employees in their structure, that is, 18.7% of the total sample analyzed.

4.2 ANALYSIS OF THE INFLUENCE OF MICRO AND SMALL BUSINESS SUCCESS FACTORS ON THE USE OF MANAGEMENT CONTROL ARTIFACTS

The influence of micro and small business success factors in the use of management control artifacts was verified with the canonical correlation. Initially, Cronbach's Alpha REGMPE, Brasil-BR, V.6, N°1, p. 01-26, May/Aug.2021 www.revistas.editoraenterprising.net Page 10

was verified, with the purpose of showing the consistency of the construct variables. Cronbach's Alpha test is a type of reliability that is used to assess a summed scale in which several statements are added to form a total score for a construct (Hair et al., 2009). Cronbach's Alpha is treated as a “reliability measure ranging from 0 to 1, with values from 0.60 to 0.70 being considered the lower limit of acceptability” (Hair et al., 2009, p. 100). Table 2 presents the Cronbach's Alpha of the research construct.

Table 2
Cronbach's Alpha of the Construct

Cronbach's Alpha / Construct Characterization	Construct Characterization	
	Success factors	artifacts of Management control
Alpha Cronbach	0.953	0.937
Number of variables	21	22

Source: Research data.

For the Success Factors construct, the results reveal a Cronbach's Alpha of 0.953. As for the construct of Management Control Artifacts, the results reveal a Cronbach's Alpha of 0.937. The results in Table 2 show that the Cronbach's Alphas of the groups of variables are within the acceptability limit, most of them have a very good consistency level, with an indicator above 0.900. Table 3 presents the result of the canonical correlation between the success factors and the management control practices of the micro and small companies surveyed.

Table 3
Canonical correlation of the success factors group with the management control practices group

Management Control Practices	Linear Combinations	Self Value	Canonical Correlation	lambda of Wilks	chi square	DF	P-Value
Operational Controls	1	0.987842	0.993902	0.000127	161,349	84	0.0000
	two	0.918015	0.958131	0.010524	81.9731	60	0.0313
	3	0.678689	0.823826	0.12837	36,951	38	0.5178
	4	0.60048	0.774906	0.39952	16.5148	18	0.5567
Accounting Reports	1	0.992571	0.996278	0.000001	219,354	147	0.0001
	two	0.945065	0.972144	0.000226	138,465	120	0.1193
	3	0.855739	0.925062	0.004126	90,589	95	0.6089
	4	0.768688	0.876748	0.028606	58.6429	72	0.8716
	5	0.73085	0.854898	0.123671	34.4871	51	0.9630
	6	0.400785	0.633076	0.459489	12.8311	32	0.9990

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	7	0.233182	0.482889	0.766818	4,38084	15	0.9962
Costing Methods	1	0.978351	0.989116	0.000034	180.02	105	0.0000
	two	0.912533	0.955266	0.001574	112,946	80	0.0090
	3	0.884947	0.940716	0.017996	70.3077	57	0.1108
	4	0.637457	0.798409	0.156418	32.4664	36	0.6374
	5	0.568552	0.754024	0.431448	14,7106	17	0.6163
Other Management Artifacts	1	0.996256	0.998126	0.000001	228,144	126	0.0000
	two	0.939192	0.969119	0.000396	133,157	100	0.0149
	3	0.863641	0.929323	0.006521	85.5561	76	0.2123
	4	0.73552	0.857625	0.047822	51.6842	54	0.5642
	5	0.637832	0.798644	0.180819	29.0744	34	0.7078
	6	0.500732	0.707624	0.499268	11.8084	16	0.7571

Source: Survey data

In Table 3, the result shows that linear combinations were calculated (linear combinations column) for the success factors taking into account each type of management control, which represent the number of variables that make up the success factors group. In p-value analysis, all types of management control have at least one significant linear combination at the 5% level. Although the differences are small, the highest canonical correlation coefficient is observed in the group "other management artifacts", with 0.9981, followed by accounting reports (0.9962), operational controls (0.9939) and costing methods (0.9891). Based on this result, it is considered that the success factors influence more the practice of the group "other management reports" of the micro and small companies surveyed.

Table 4 presents the coefficients for the canonical variables in the success factors group and in the management control practices group.

Table 4

Coefficients for the canonical variables of the success factors group and the management control practices group

Operational Controls Group (COP)		Accounting Reports Group (RC)		Costing Methods Group (MC)		Other Artifacts Group (OA)	
Variables	Linear Combinations	Variables	Linear Combinations	Variables	Linear Combinations	Variables	Linear Combinations
	1		1		1		1
CUST	-0.945065	CUST	0.669888	CUST	2,05661	CUST	0.592734
OMER		OME		OME		OME	
PROP	-0.090109	PROP	-0.0726004	PROP	-0.1335	PROP	0.500551
SAT	-0.0638024	SAT	0.178307	SAT	0.194961	SAT	0.333343
IMAG	-0.144325	IMAG	-0.324378	IMAG	-0.765913	IMAG	-0.107262

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INST	0.343645	INST	0.207077	INST	0.253219	INST	-0.337749
WHIC	-0.265129	WHIC	-0.437321	WHIC	-0.833136	WHIC	0.38334
H		H		H		H	
RESE	0.657879	RESE	0.0609335	RESE	-1.89255	RESE	-0.731724
ARCH		ARCH		ARCH		ARCH	
TRAI	-0.509613	TRAI	-0.133683	TRAI	-1.39379	TRAI	0.493643
N		N		N		N	
RFUN	-0.0747919	RFUN	0.279184	RFUN	0.413428	RFUN	0.251621
EVAL	0.44928	EVAL	-0.290051	EVAL	-0.708611	EVAL	-0.484765
TOAS	-0.608703	TOAS	0.452131	TOAS	1,86035	TOAS	0.0207818
T		T		T		T	
AMB	-0.185993	AMB	-	AMB	0.36579	AMB	-0.163583
			0.00201416				
TEST	0.46476	TEST	-0.108488	TEST	-0.598614	TEST	0.371206
PROG	0.048176	PROG	0.277632	PROG	0.108438	PROG	-0.104783
WHIC	-0.231255	WHIC	0.340146	WHIC	1,06077	WHIC	-0.115614
H		H		H		H	
LOC	0.402647	LOC	0.173738	LOC	-	LOC	-0.142846
					0.0483254		
FINA	0.355833	FINA	-0.322524	FINA	-2.06176	FINA	-0.294986
N		N		N		N	
FORN	-0.368204	FORN	0.355606	FORN	199271	FORN	0.694914
DEMA	-0.0733861	DEM	-0.151913	DEM	0.167474	DEM	-0.194085
ND		AND		AND		AND	
SUGG	-0.351807	SUGG	-0.467428	SUGG	-0.140247	SUGG	0.0900065
ESTIO		ESTIO		ESTIO		ESTIO	
NS		NS		NS		NS	
MERC	0.273971	MERC	0.437236	MERC	-0.380077	MERC	0.122499
CX	-0.423451	BP	0.00897527	MCA	-0.847936	RI	1,35489
CRCP	-0.130691	DR	0.303258	MCV	-1,75698	ORC	0.0472598
EST	-0.258694	DLPA	-0.0364891	MCP	-145069	PT	-1,80444
EST	-0.258694	DMPL	0.117757	MCB	4,57142	FOOT	0.502887
				A			
CD	-0.692192	DFC	0.816156	MCM	-0.382828	PEQ	0.911801
		DVA	-0.0854885			BS	-0.147675
		HUH	0.0443713				

Subtitle: CLIEN = The company has the habit of registering customers; PROP = The company spends on advertising to promote its products; SATI = The company conducts a customer satisfaction survey; IMAG = The company is careful about the image of presentation to the public; INST = The facilities facilitate the company's activity; QUAL = The company has the habit of controlling the quality of products and services; PESQ = The company has the habit of doing price research to make expenses; TREIN = The company is in the habit of offering training to employees; RFUN = The company has the habit of holding meetings with employees; EVAL = The company evaluates employee productivity; BRIND = The company pays benefits (gifts, prizes) to employees for goals achieved; AMB = The company periodically assesses the employees' work environment; TEST = The company performs selection (tests and interviews) when hiring new employees; PROG = The company uses computer programs to control production, purchases and sales; QUAL = The company works with a total quality program; LOC = The company benefits from its location; FINAN = The company receives help from financial institutions; FORN = The company receives help from suppliers; EXIG = The company meets customer requirements; SUGGESTIONS = The company conducts market research (collecting

suggestions to improve products or services); MERC = The company prepares for market changes; CX = Cash Control; CRCP = Control of Accounts Receivable and Payable; EST = Inventory Control; CD = Cost and Expense Control; BP = Balance Sheet; DR = Income Statement; DLPA = Statement of Accumulated Profits and Losses; DMPL = Statement of Changes in Equity; DFC = Statement of Cash Flows; DVA = Statement of Added Value; NE = Explanatory Notes; MCA = Absorption Costing Method; MCV = Variable Costing Method; MCP = Standard Costing Method; MCBA = Activity Based Costing Method; MCM = Target Cost Method; RI = Return on Investment; ORC = Budget; PT = Tax Planning; PE = Strategic Planning; PEQ = Equilibrium Point; BS = Balanced Scorecard. NE = Explanatory Notes; MCA = Absorption Costing Method; MCV = Variable Costing Method; MCP = Standard Costing Method; MCBA = Activity Based Costing Method; MCM = Target Cost Method; RI = Return on Investment; ORC = Budget; PT = Tax Planning; PE = Strategic Planning; PEQ = Equilibrium Point; BS = Balanced Scorecard. NE = Explanatory Notes; MCA = Absorption Costing Method; MCV = Variable Costing Method; MCP = Standard Costing Method; MCBA = Activity Based Costing Method; MCM = Target Cost Method; RI = Return on Investment; ORC = Budget; PT = Tax Planning; PE = Strategic Planning; PEQ = Equilibrium Point; BS = Balanced Scorecard.
Source: Survey data

According to Table 4, in the analysis of success factors and management control practices, the results allow us to observe most of the success factors influencing operational control practices (COP). The findings reveal that the canonical coefficients CLIEN (The company has the habit of registering customers) (-0.9450) and BRIND (The company pays benefits such as gifts and awards to employees for goals achieved) (-0.6087) are the most determinants of operational control practices, mainly cost and expense control (-0.6921) and cash control (-0.4234).

In the analysis of the group that receives more influence from the success factors, accounting reports (RC), Table 4 reveals that the success factors CLIEN (The company has a habit of registering customers) (0.6698) and BRIND (The company pays benefits such as gifts and awards to employees for goals achieved) (-0.4521) are more determinant of operational control practices cash flow statement (0.8161) and income statement (0.3032). The SUGES success factor (The company carries out market research to collect suggestions to improve products or services) (-0.1402) is a determinant of the practice of operational control demonstrating added value (-0.0854).

According to Table 4, in the analysis of the costing methods (MC) group, it is observed that the CLIEN success factor (The company has the habit of registering customers) (2.0566) is more determinant of the practice of the costing method. ABC costing (Activity-Based Costing Method) (47,5714). The results also show that the success factor QUAL (The company works with a total quality program) (-0.8331) is

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more determinant for the practice of the ABS costing method (Absorption Costing Method) (-0.8479).

Finally, in the analysis of the other management artifacts group, the results in Table 4 allow us to infer that the success factors CLIEN (The company has a habit of registering customers) (0.5927) and FORN (The company receives help from suppliers) (0.6949) are more determinants of management control practices, return on investment (1.3548) and break-even (0.9118). The results also show that the PESQ factor (-0.7317) is more determinant for the practice of tax planning (-1.8044).

The results found allow us to state that success factors influence the use of management control artifacts. The most influential success factor is the fact that the company has a habit of registering customers. The artifacts most influenced by success factors are cost and expense control, cash control, cash flow statement, return on investment, break-even and tax planning.

Through this study, it was possible to evidence the relationship between the use of management control artifacts by the analyzed companies, comparing the influence of the success factors presented in it. Thus, it is evident to state that the better the success factors pointed out in this study are used within the company, the result will be a more significant relevance in the use of management control artifacts by the company in pursuit of organizational goals.

5. FINAL CONSIDERATIONS

The main objective of this research was to verify the influence of success factors of micro and small companies in the use of management control artifacts in the view of their managers. The study sample comprised 32 micro and small companies, associated with the Association of Young Entrepreneurs (AJE), all located in the city of Três Lagoas – Mato Grosso do Sul (MS). Respondents who are, in short, men, have an average age of 44 years, graduates or postgraduates and with more than 5 years of experience.

When analyzing the success factors of micro and small companies, some important aspects of greater relevance were observed, in this case, regarding the care of the company's presentation image to the public, soon after, the quality control of the products and services sold, and subsequently , the concern to prepare for the changes that have occurred in the market. Regarding the analysis of the use of management control artifacts

in micro and small companies, a wide variety of tools were identified in different types of implementation, however, the artifacts related to operational control were the ones that had the most full adoption, being they, control of cash, control of accounts receivable and payable and inventory control, and soon after, the balance sheet and the income statement, as accounting reports.

When analyzing the canonical correlation between the success factors performed and the use of management control practices by micro and small companies, a positive relationship is verified, showing a highly important dependence between some success factors and specific management control artifacts in their structure. In this case, a correlation was observed in the habit of registering customers, in the offering of benefits (gifts, prizes) to employees for achieved goals, and the help of suppliers to the company, noting a correlation of great relevance in artifacts related to other management artifacts and later to accounting reports, some of which are return on investment, break-even point and cash flow statements.

The limitation of the research is the information analyzed, which has as a sample the perception of respondents from MSEs in Três Lagoas, MS. Thus, due to the study sample, it is not possible to apply the conclusions of this study to other companies other than MSEs in the State and Mato Grosso do Sul and other regions of Brazil. Research related to the development of the same theme may be carried out in the future, with an emphasis on MSEs in specific sectors or other distinct regions. As well as conducting a survey related to personal factors as possible influencers of management accounting practices, such as personality traits.

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Influence of success factors of micro and small business in the use of management control artifacts

ABSTRACT

The goal of the present research is to verify the influence of success factors of micro and small companies in the use of management control artifacts. The methodology used is quantitative and a survey, in which data collection took place entirely online, was used with the application of questionnaires directed to the owners or managers of micro and small companies associated with the Association of Young Entrepreneurs and Entrepreneurs of Três Lagoas-MS (AJE – TL), with the sample of this study 32 respondent companies. The results obtained were the identification of the influence of success factors in the practices of the management control artifacts of the surveyed companies. It was observed that in respondent micro and small companies, most success factors influence operational control practices (COP), that is, the greater the presence of success factors, the greater the adoption of operational control practices. In the literature, the use of managerial control artifacts is considered a major challenge for micro and small companies, therefore, the research conclusions are that micro and small companies that care about their image in relation to customers, make the control of quality of products and services sold and prepares for changes in the market, will have more significant results in the use of management control artifacts by the company in search of organizational objectives.

Keywords: Micro and small business; Success factors; Management control artifacts.

Influence of micro and small business events on the use of management control devices

ABSTRACT

The purpose of the investigation and verification of the influence of micro and small business events on the use of management control devices. The methodology used is quantitative and a survey type was used, whose data collection is completely online, with the application of questionnaires aimed at owners or managers of micro and small companies associated with the Association of Jóvenes Emprendedores de Três Lagoas - Emprendedores MS (AJE - TL), I have 32 companies that responded as a sample of this study. The results obtained for the identification of the influence of practical success factors, of the management control artifacts of the investigated companies. It was observed that in the micro and small companies surveyed, more than the successors influence the practices of operational control (COP), the bien, the greater presence of successors, greater adoption of operational control practices. In the literature, the use of management control devices is considered a great challenge for micro and small companies, therefore, in the conclusions of the investigation that the micro and small companies that they take care of strips their image relationship with customers, facing the control of the quality of their services. Of the products and services marketed and prepared for exchanges or careers in the market, they will have a more significant relevance in the use of management control devices by the company after organizational objectives. The use of the management control devices is considered a great challenge for

micro and small companies, therefore, in the conclusions of the investigation that the micro and small companies that they care for deprive of their image in relation to their customers , face the control of the quality of their services. Of the products and services marketed and prepared for exchanges or careers in the market, they will have a more significant relevance in the use of management control devices by the company after organizational objectives. The use of the management control devices is considered a great challenge for micro and small companies, therefore, in the conclusions of the investigation that the micro and small companies that they care for deprive of their image in relation to their customers , face the control of the quality of their services. Of the products and services marketed and prepared for exchanges or careers in the market, they will have a more significant relevance in the use of management control devices by the company after organizational objectives.

Keywords: Micro and small companies; Succession factors; Management control devices.