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Management practices in retail trade companies in the east region of the city of Porto Alegre (RS)

Prácticas de gestión en empresas de comercio minorista de la región este de la ciudad de Porto Alegre (RS)

Práticas de gestão nas empresas de comércio varejista na região leste da cidade de Porto Alegre (RS)

Authors

George Wellington Ladvig Ribeiro
Graduated in Accounting Sciences from the Federal University of Rio Grande do Sul (UFRGS). Address: Rua João Pessoa, 52, Room 11, Department of Accounting and Actuarial Sciences, Bairro Centro, Porto Alegre, RS – Brazil, CEP 90040-000. Identifiers (ID):
Orcid: https://orcid.org/0000-0002-5056-4416
Lattes: http://lattes.cnpq.br/9566574429315143
E-mail: georgeladvig25@outlook.com

Márcia Bianchi
PhD in Development Economics from the Federal University of Rio Grande do Sul (UFRGS). Professor at the Department of Accounting and Actuarial Sciences (DCCA) and at the Graduate Program in Controllership and Accounting (PPGCONT) at UFRGS. Address: Rua João Pessoa, 52, Room 11, Department of Accounting and Actuarial Sciences, Bairro Centro, Porto Alegre, RS – Brazil, CEP 90040-000. Identifiers (ID):
Orcid: https://orcid.org/0000-0002-7716-2767
Lattes: http://lattes.cnpq.br/0461322489692161
E-mail: marcia.bianchi@ufrgs.br

Lauren Dal Ben Venturini
PhD student in Accounting at the Federal University of Santa Catarina (UFSC). Master in Controllership and Accounting (UFRGS). Address: Rua João Pessoa, 52, Room 11, Department of Accounting and Actuarial Sciences, Bairro Centro, Porto Alegre, RS – Brazil, CEP 90040-000. Identifiers (ID):
Orcid: https://orcid.org/0000-0003-4185-9842
Lattes: http://lattes.cnpq.br/7879317327685850
E-mail: laurenventurini@hotmail.com

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Abstract

Purpose: To identify the managerial accounting practices used in retail organizations in the Eastern Region of the city of Porto Alegre (RS). Moreover, study the effects of the Covid-19 pandemic and the importance attributed to financial reports and management instruments and data analysis systems for taking decisions. In a complementary way, the effect of the Covid-19 pandemic and the importance attributed to financial reports and management instruments and data analysis systems for decision making are investigated.

Methodology: Descriptive research with a quantitative approach, it performed a data collection through a questionnaire with the owners/partners, administrators and employees of retail organizations in the region object of the study, totaling a non-probabilistic and accessibility sample of 26 companies. The questionnaire contemplated the profile of the respondents; management data; importance and use of management instruments and financial reports; and open questions to collect additional information.

Results: Companies are on average micro-companies, with centralized decisions, with a few use of managerial instruments and they comprise accounting as a support for the tax area. The least used management tools are the Balanced Scorecard and product life cycle, and some companies do not even use basic operational and financial controls, such as inventories, accounts payable and receivable, and strategic plan. Also, they attach greater importance to managerial instruments than they use them.

Contributions of the Study: Based on the perception of importance of financial reports and management tools, low level of training of managers, a few knowledge and use of management practices, therefore that more complexity of management tools, less importance attributed by managers to them.

Keywords: Retail Business; Small Business; Management Instruments.

Resumen

Objetivo: Identificar las prácticas de contabilidad gerencial utilizadas en organizaciones minoristas de la Región Este de la ciudad de Porto Alegre (RS). De manera complementaria se investiga el efecto de la pandemia del Covid-19 y la importancia atribuida a los informes financieros e instrumentos de gestión y sistemas de análisis de datos para la toma de decisiones.

Metodología: Investigación descriptiva con enfoque cuantitativo, mediante encuesta a través de cuestionario realizado a propietarios/socios, administradores y empleados de organizaciones de retail de la región objeto de estudio, totalizando una muestra no probabilística y de accesibilidad de 26 empresas. El cuestionario contempló el perfil de los encuestados; datos de gestión; importancia y uso de instrumentos de gestión e informes financieros; y preguntas abiertas para recopilar información adicional.

Resultados: Las empresas son en promedio microempresas, con decisiones centralizadas, poco uso de instrumentos gerenciales y entienden la contabilidad como un apoyo al área tributaria. Las herramientas de gestión menos utilizadas son el Cuadro de Mando Integral y el ciclo de vida del producto, y algunas empresas ni siquiera utilizan controles operativos y financieros básicos, como inventarios, cuentas por pagar y por cobrar y planificación estratégica. Aun así, conceden mayor importancia a los instrumentos de gestión de lo que los utilizan.

Contribuciones del Estudio: A partir de la percepción de importancia de los informes financieros y las herramientas de gestión, bajo nivel de formación de los directivos, poco conocimiento y uso de las prácticas de gestión, se infiere que a mayor complejidad de las herramientas de gestión, menor importancia les atribuyen los directivos. Esto se reflejó ante la pandemia, hubo pocos cambios gerenciales para asegurar el desempeño del negocio.

Palabras clave: Negocio al por Menor; Pequeños Negocios; Instrumentos de Gestión.

Resumo

Objetivo: Identificar as práticas contábeis gerenciais utilizadas nas organizações de comércio varejista na Região Leste da cidade de Porto Alegre (RS). De forma complementar, investiga-se o efeito da pandemia do Covid-19 e a importância atribuída aos relatórios financeiros e instrumentos gerenciais e de sistemas de análise de dados para a tomada de decisão.

Metodologia: Pesquisa descritiva com abordagem quantitativa, mediante levantamento por meio de questionário realizado com proprietários/sócios, administradores e colaboradores de organizações de comércio varejista na Região objeto do estudo, totalizando amostra não probabilística e por acessibilidade de 26 empresas. O questionário contemplou perfil dos respondentes; dados sobre a gestão; importância e uso dos instrumentos gerenciais e relatórios financeiros; e questões abertas para coleta de informações complementares.

Resultados: As empresas são em média microempresas, com decisões centralizadas, pouco uso de instrumentos gerenciais e entendem a contabilidade como um apoio à área fiscal. Os instrumentos gerenciais menos utilizados são *Balanced Scorecard* e ciclo de vida do produto e algumas empresas nem utilizam controles operacionais e financeiros básicos, como de estoques, contas a pagar e receber e planejamento estratégico. Ainda, atribuem maior importância aos instrumentos gerenciais do que os utilizam.

Contribuições do Estudo: Com base na percepção de importância dos relatórios financeiros e dos instrumentos gerenciais, baixo nível de formação dos gestores, pouco conhecimento e utilização das práticas de gestão, infere-se que quanto maior a complexidade das ferramentas gerenciais menor é a importância atribuída pelos gestores às mesmas. Isso refletiu no enfrentamento da pandemia, houve poucas mudanças gerenciais para assegurar o desempenho empresarial.

Palavras-chave: Comércio Varejista; Pequenas Empresas; Instrumentos Gerenciais.

1. Introduction

Data from the Federal Revenue of Brazil (RFB) (2020) show that the number of companies active in Brazil in 2020 was 19,228,025, with commerce being the most representative sector, consisting of 6,612,605 companies (34.39% of the total). According to Serasa Experian (2019), 281,644 new companies were registered in all federative trade boards in Brazil in July 2019. The Brazilian Service for Support to Micro and Small Companies - SEBRAE (2018) highlights the growth of micro and small companies in the Brazilian Gross Domestic Product, increasing from 20% in 2004 to 27% in 2011. Therefore, the presence of small and medium-sized companies provides progress in the Brazilian economy, providing more jobs and opportunities for society.

The Brazilian scenario was one of overcoming the 2014/2017 crisis (Barbosa Filho, 2017). As a result, many people sought new opportunities through entrepreneurship. According to SEBRAE (2017), through the *Global report Entrepreneurship Monitor* (GEM), 59.4% of new entrepreneurs were motivated by the emergence of an opportunity. However, in December 2019, in the People's Republic of China, the coronavirus, known as the Covid-19 pandemic, was identified, which in 2020 reached a global level, resulting in impacts in the health, social and economic areas (Távora, 2020).

To face and prevent challenges and crises, companies can resort to Management Accounting, which, through tools, helps the manager in planning, control and decision making, in addition to emphasizing the information that will affect the future, in the relevance and in the segment in which the organization is located (Perazzoli & Giasson, 2009). Management Accounting contributes to the improvement of companies' results, as it allows organizations to know and work to reduce their expenses, which can guarantee greater profitability (Carvalho, 2012). In addition, management practices are a means for companies to succeed in the market, through management practices and tools that facilitate the achievement of their goals (López & Hiebl, 2015).

Retail companies have contributed significantly to the Brazilian economy, given the growth of this business segment, which has well-structured organizations, with higher revenues and due to the increase in mergers and acquisitions (Brandt, Machaiewski & Geib, 2018). In the field of trade activity, which is characterized by the direct sale of goods or services to final consumers, in small quantities (Brandt et al., 2018), the main operation is usually the purchase and sale of finished products, without needing to large investments in fixed assets (Nazareth & Carvalho, 2013). However, in order to develop productive capabilities and competitiveness, financial management, based on indices obtained from financial reports, is also the basis for the decision-making process of these companies (Nazareth & Carvalho, 2013), such as, for example, asset profitability (Brandt et al. 2018), either through computerized systems or with the aid of Excel for data analysis (Church, Riley & Schmidt, 2020).

In this way, the research aims to answer the following question: **What are the managerial practices used in retail trade organizations in the East Region of the city of Porto Alegre (RS)?** Thus, the objective of the study is to identify the managerial accounting practices used in retail trade organizations in the East Region of the city of Porto Alegre (RS). In a complementary way, the effect of the Covid-19 pandemic is investigated, as well as verifying the importance attributed to financial reports and management instruments and data analysis systems for decision making.

The research is justified by the relevance and importance of Management Accounting and its tools for a company, as it allows managers and organizations to remain competitive in the market, minimizing errors and optimizing resources (Perazzoli & Giasson, 2009). Also, based on IBGE data (2010), population growth together with urban development in the study region reached housing growth in certain neighborhoods of up to 43%, between 2000 and 2010. For Rolnik and Klink (2011), from urban development, economic growth is possible. Therefore, with the region in constant growth, there is an opportunity to verify the management training of companies in relation to the possible increase in demand and phenomena of global impacts, such as the Covid-19 pandemic.

In the social sphere, the study is opportune for entrepreneurs, who use managerial practices in their companies, and also to inform consultants about the use of managerial tools in retail trade. In addition, the possibility of uniting literature with practice makes it possible to identify the management mechanisms used in the daily life of organizations, expanding previous studies that investigated Brazilian regions. Another difference is that the non-probabilistic sample and accessibility has revealed to be predominantly formed by micro and small companies, which implied the need for theoretical and empirical discussion of the use of management accounting in these business sizes. Therefore, this study also advances the Management Accounting literature in the context of analyzing micro and small companies.

Previous studies have investigated the use of managerial tools in micro and small companies (Faria et al., 2012; Santana, Ciupak, Kuhn & Tisott, 2007; Santos, Dorow & Beuren, 2016; Venturini & Carraro, 2018). Aiming to advance knowledge, this research contributes by understanding: i) the importance that decision makers in retail trade organizations attribute to management practices and financial reports; ii) the impact of the Covid 19 pandemic, as there was a period of total trade closure; and iii) the use of data analysis systems. López and Hiebl (2015) emphasize the need for more research on the use of managerial practices and/or what prevent small and medium-sized companies from using these elements.

Church et al. (2020) point out that there are few studies verifying the use of technology in small companies. The adoption of such a practice promotes the ability of small companies to compete with large ones (López & Hiebl, 2015). Research on large companies cannot be assumed to apply to small companies simply by adjusting the results and conclusions to a smaller scale (Church et al., 2020). Therefore, the results of this study also make it possible to better prepare accounting students and researchers to serve this business segment.

For Torrès and Julien (2005), micro and small companies adopt a specific management method, in which the strategy is intuitive and the role of the owner-manager is hegemonic. Many managers deny the importance of management tools for the maintenance of organizations and see accounting as being useful only to meet fiscal requirements (Faria et al., 2012). Management control tools are fundamental, as they improve the performance of companies, however the absence of these practices in some business categories is critical (Carraro, Meneses & Brito, 2019).

2 Theoretical Reference

This section presents the importance of Management Accounting and its artifacts in the management of organizations, studies published in the area and the impacts of Covid-19 on companies.

2.1 Management Accounting and Its Artifacts

Management Accounting is intended to meet the company's management in relation to the present and future, adopting management procedures with useful, timely and reliable information for the decision process (Iudícibus, 2020). López and Hiebet (2015) highlight that management accounting significantly influences small and medium-sized organizations, as their performance benefits from adequate management accounting.

Appropriate management control depends on the characteristics of the company, including its size, strategy, structure, and also management's perceptions of the uncertainty of the environment in which it operates (King, Clarkson & Wallacet, 2010). Small and medium-sized companies that adopt adequate management accounting systems have better overall performance and improve several aspects essential to business success, such as detecting high indirect costs and preventing bad investment decisions (López & Hiebet, 2015).

Among the management procedures, the budget has several functions in a company, such as communicating short-term goals to employees, budgeting for possible expansion of activities and verifying the best ways to allocate resources (King et al., 2010). Strategic planning and the *Balanced Scorecard* are other artifacts that help to achieve the objectives outlined. Both focus on the mission, vision and strategy to be adopted in the market (Atkinson, Kaplan, Matsumura & Young, 2011).

Strategic planning consists of the process of choosing the strategy that best fits the organization's environment and internal resources (Atkinson et al., 2011). The *Balanced Scorecard* , a set that encompasses financial resources and non-financial measures in relation to customer satisfaction, internal process and innovation and learning activities, can be used to estimate and increase business performance (Hakola, 2010).

Management reports, intended for internal users, have the ability to compare data within the company. For example, budgeted and performed data can identify the organization's performance, correcting some inappropriate decision and combating certain unsatisfactory performance, in addition to allowing the planning of actions that best suit the entity (King et al., 2010). The cash flow statement highlights the main activities that impact cash flows, that is, that affect cash in general (Perazzoli & Giasson, 2009). This statement is the focus of managers, due to the importance of a company having cash at certain times, in which it may lose excellent investment opportunities or go bankrupt, while accrual accounting may more appropriately reflect operations, that is, all business transactions that took place during the year (Halabi, Barrett & Dyt, 2010).

Through its artifacts, Management Accounting can provide better performance to entities, a fact that was verified by Brunner (2014) in a case study in a company in operational expansion. Before the implementation of a Management Accounting area, the company was not clear on how it would make its decisions and also had losses in its indicators. After the change in the management model, managers began to make more profitable decisions and improved the organization's performance.

The results of the research by Lucas, Prowle and Lowth (2013), in the United Kingdom, indicate that accounting in small and medium-sized companies is only used as a control and management tool, leaving aside the support in decision making. No company used expense assessment tools, made decisions based on strategic reasons or operational imperatives. Along the same lines, Management Accounting also did not participate in short-term decisions and, many times, managers made decisions without the information provided by them.

The scenario in Canada and Australia regarding small and medium-sized companies is similar, being identified by Armitage, Webb and John (2015). The authors noticed little use of costing systems, operating budgets and analysis of financial statements. The most used techniques are revenue and expense forecasts and cash flow. Companies in the initial stage of life (up to 03 years) showed little use of accounting techniques and those with more time in the market used more artifacts. Thus, the results of the study demonstrate that newer companies gradually adopt the artifacts as they need more information.

For Amran and Ahmad (2009), the fact that a company has a family constitution on its board of directors may not maximize its performance, it can also affect the use of governance mechanisms and the effects differ between family and non-family companies. The more decentralized form of management present in a non-family business can contribute to better performance. In general terms, a centralized entity ends up using a smaller amount of management mechanisms.

Research carried out in Thailand found that the success of a business is related to the frequency of monitoring of accounting practices by managers. Entities that used Management

Accounting mechanisms in their daily lives had a success rate of 59% and a failure rate of 24%. Companies that used the tools less frequently had 5% success and 50% failure (Ruengdet & Wongsurawat, 2010).

Tshwane metropolitan area (South Africa) found that the emergence of new companies is increasing, however, many of these companies do not survive (Berry, 2011). For the author, one of the main reasons for this is the lack of planning and financial control systems, as 50.8% of the owners did not have the artifacts of Management Accounting to assist in decision making and also did not have training in business finance to manage your business.

Santana et al. (2007) demonstrated the importance and functionalities of management accounting tools for 32 micro and small companies in the commercial sector in the city of Cruz Alta (RS). Through a *survey* containing information about the means of management that accounting provides, the perception of the respondents is that: accounting services are limited to the requirements of the tax authorities, without a focus on Management Accounting.

The use of accounting as a tool to support decision-making in small companies in the trade of building materials in the city of Feira de Santana (BA) was verified by Faria et al. (2012). Through a survey of a sample of 59 companies, they show that there is little use of accounting tools, due to the fact that many administrators are unaware or are not convinced of the attributions of accounting for business management.

Santos et al. (2016) investigated the instruments and procedures used by micro and small companies in Alto Vale do Itajaí (SC) in decision making in a sample of 41 companies. The results showed that the decision is made through the owner's experience and most companies do not use accounting for decision making, as well as they do not discuss with their respective accountants.

Venturini and Carraro (2018) verified in which stage of Management Accounting are the EIRELI legal accounting companies in the city of Porto Alegre (RS). With the participation of 21.9% of the EIRELIs organizations in the municipality, they showed that 29.6% of the available tools were unknown, and the most known artifacts are operational and financial control, preparation and analysis of management reports, cash flow and budget, that is, traditional management instruments.

Therefore, national and international studies show little use of management tools by small and medium-sized companies, a fact that reveals itself as a scenario subject to constant investigation and monitoring. In Brazil, according to SEBRAE (2018), there are 6.4 million establishments, in which micro and small companies represent 99% of the total. In addition, the share of these companies in the Brazilian Gross Domestic Product grew, in 2004 it represented 20% and in 2011 it reached 27%, which generates employment, moves the economy and helps in the social and economic development of the country.

Considering the significant number of small and medium-sized companies in Brazil, and also their representation in the retail sector, it seems reasonable to assume the importance of Accounting for the segment. For Halabi et al. (2010), micro and small companies need to prepare accounting statements, even if not required, so that managers benefit from the tools that accounting provides for decision making.

2.2 Impacts of the Covid-19 Pandemic on Companies

On March 11, 2020, the World Health Organization (WHO) considered the outbreak caused by the new coronavirus, which is scientifically called severe acute respiratory syndrome (SARS-CoV-2), as a global pandemic (Cucinotta & Vanelli, 2020). The virus was discovered in Wuhan City, Hubei Province, China in December 2019.

To reduce the spread of the virus, governments have taken measures, which have included closing establishments and *lockdowns* in more extreme cases. These governmental actions resulted in the interruption of several activities, especially in economic sectors such as services and retail trade, represented mainly by micro and small companies. According to SEBRAE (2021), traditional retail is the segment with the most vulnerable enterprise and a situation susceptible to losses in Brazil.

This effect on trade predisposed a trigger in the economy, such as the reduction of production, working hours, dismissal of workers, retraction of credit supply by the banking sector, due to the increase in investment risk, in addition to the reduction in the flow of people and goods (Brazil, 2020). In this context, in addition to the health crisis, the pandemic has had harmful consequences for organizations, especially micro and small companies, which generally do not have structured management models and crisis management programs (Nascimento, Prado & Cunha, 2021).

Micro-enterprises (up to 9 people) do not use all available management tools to the detriment of medium-sized companies to overcome adversities, limiting themselves to covering operational and salary expenses during the pandemic period, but only 46% were able to meet the obligations (Bargados, 2020). Managers, in order to mitigate the impacts of the crisis, adapt according to the entity's capabilities: 78% used the company's reserves and ended up not taking any action, 24% sought credit and 14% expanded their area of operation. Nascimento et al. (2021) adds that these companies are not preventive in relation to risk, but reactive, in order to reconcile the resources they have and the limitations arising from the external environment.

3 Methodological Procedures

The research is classified as quantitative in terms of approaching the problem, as it used data quantification in the analysis of results (Raupp & Beuren, 2008). Based on its objectives, it is characterized as descriptive (Trivinõs, 1987), with a view to describing the level of knowledge and the importance attributed by a sample of companies, as well as investigating their economic and financial reality.

As for the technical procedures used, it is classified as a survey (Gil, 2009), through a questionnaire, which was divided into five blocks: i) information about the respondent and the company; ii) information related to management and decision making; iii) economic situation and company performance; iv) management instruments and financial reports used by companies and the degree of importance of these instruments in the perception of managers; v) open questions to collect additional information.

The questionnaire was validated by two specialists in the field, an Accountig PhD. professor fellow in entrepreneurship, strategy, planning and innovation in business and an Accounting PhD. student. Suggestions for improvements were related to the structure and interpretation of the questions, and all proposals were changed. The questionnaire, together with the free consent form, was intended for companies in the retail trade segment located in the east of Porto Alegre, and applied directly to the companies by one of the researchers.

The study population is retail companies in the eastern region of the city of Porto Alegre, Rio Grande do Sul. The sample was non-probabilistic due to accessibility, composed of 26 companies, this quantitative being a reflection of the pandemic period, because in the months of collection, February to April 2021, most of the time, the state of Rio Grande do Sul was in the system black flag, which prohibited the opening of establishments.

Also, regarding the sample size, previous national and international studies were observed with a similar sample and collection method. For example, Church et al. (2020) mention that their 29 respondents were obtained through participation in a technology-related conference, which took place in a region with a high concentration of small businesses. The authors also reinforce that this amount does not de-characterize the research, but rather shows that it is at an early stage of construction of the research flow in this business size. Nazareth and Carvalho (2013) collected 35 observations in the city of São João del Rei, Minas Gerais, in a sample defined by convenience, in which they analyzed the liquidity of retail companies. Therefore, the data from this study were obtained in a similar way, as the questionnaires were applied randomly, for accessibility and face-to-face, making it possible to have a reasonable guarantee of being commercial companies and, also, about the size of the business reported in the collection instrument. Thus, the number of respondents helps to explain the behavior of the region analyzed and, more specifically, the construction of the research flow in the area of management accounting.

Regarding management instruments, the following were addressed: cash controls, expenses, sales, inventories, accounts payable and receivable, break-even point, contribution margin, budget, strategic planning, preparation and analysis of management reports, lifecycle, *Balanced Scorecard* (BSC), risk management, scenario simulation and people management (HR). As for the financial statements and reports, the following were considered: Balance Sheet (BP), Income Statement (DRE), Cash Flow Statement (DFC), Verification Trial Balance, Value Added Statement (DVA), Financial Statement Shareholders' Equity (DMPL), Statement of Accumulated Profits and Losses (DLPA) and Explanatory Notes (NEs). It should be noted that these choices were made based on Santos et al. (2016) and Venturini and Carraro (2018), who also investigated the managerial context in companies.

Data analysis is descriptive, presenting the characteristics, relationships and causes of the phenomenon, using statistical techniques, such as calculating the percentage and average frequency (Colauto & Beuren, 2008). The five-point *Likert* scale was used to attribute the degree of importance of management instruments to companies' decision-making , based on the average of the survey data, with 5 being the level maximum, as shown in Table 1.

Table 1
Likert scales adopted in the research

Scale	**1**	**2**	**3**	**4**	**5**
Relevance	Nothing important	Little important	Indifferent	Important	Very important
Satisfaction	Very unsatisfied	Dissatisfied	Indifferent	Satisfied	Very satisfied
Level	Did not impact	Little Impact	Indifferent	impacted	a lot of impact

Source: search data.

Due to the use of the Likert scale (Table 1), for the construction of the average degree of answers, the model of Malhotra (2011) was followed, which considers the average ranking.

4 Data Analysis

This section presents the results related to the profile of the respondent and the companies, the performance of the companies in the face of their economic situation and the coronavirus pandemic, the financial reports and management instruments used by the investigated establishments and the degree of importance given to the instruments and reports.

4.1 Profile of Respondents and Companies

The profile data of the respondents are shown in Table 2 and of the companies in Table 3.

Table 2
Profile of respondents

Education*	The amount	%	Attribution in the company**	The amount	%
Complete primary education	two	7.69	Owner	16	61.54
Incomplete high school	two	7.69	collaborator	9	34.62
Complete high school	14	53.85	Administrator	1	3.85
incomplete higher education	1	3.85	**Total**	**26**	**100**
complete higher education	7	26.92	**Age range**	**The amount**	**%**
Total	**26**	**100**	up to 25 years	3	11.54
Genre	**The amount**	**%**	From 26 to 35 years old	8	30.77
Feminine	14	53.85	From 36 to 55 years old	13	50.00
Male	12	46.15	over 56 years	two	7.69
Total	**26**	**100**	**Total**	**26**	**100**

Note. *absence of respondents with incomplete primary education and specialization. **absence of respondents with the attribution of Director and Others.
Source: survey data.

In Table 2, it is noted that of the 26 respondents, 53.85% are women and 46.15% are men. As for education, 30.77% have a college degree or are currently studying, 53.85% have completed high school and 69.23% do not have a college degree. The average age group is from 36 to 55 years old (50%), followed by the group from 26 to 35 years old (30.77%) and from up to 25 years old (11.54%). Still, 61.54% of respondents are business owners. This provides assurance that the survey respondents fit the required criteria and, consequently, the conclusions are valid about the use of management tools in the business.

Table 3
Company profile

Occupation area	The amount	%	Number of employees**	The amount	%
Food trade	10	38.46	Up to 9 people	18	69.23
Bazaar	3	11.54	From 10 to 49 people	6	23.08
Pet products	3	11.54	From 50 to 99 people	2	7.69
Construction Materials	3	11.54	**Total**	**26**	**100**
Electronics trade	2	7.69	**Size of companies*** **	**The amount**	**%**
Pharmacy	2	7.69	Micro enterprise	20	76.92
Others	2	7.69	Small business	4	15.38
Furniture and decoration	1	3.85	Midsize company	2	7.69
Total	**26**	**100**	**Total**	**26**	**100**
Tax regime*	**The amount**	**%**	**Market time********	**The amount**	**%**
Simple national	19	73.08	Up to 1 year	0	0.00
I don't know	6	23.08	From 2 to 5 years	6	23.08
Real profit	1	3.85	From 6 to 10 years	7	26.92
Total	**26**	**100**	From 11 to 20 years	8	30.77
Family business	**The amount**	**%**	From 21 to 50 years old	5	19.23
Yea	17	65.38	**Total**	**26**	**100**
No	9	34.62			

Total	**26**	**100**

Note. *sample does not include arbitrated or presumed profit companies. **absence of companies with 100 or more employees. ***absence of large company. ****Absence of respondents over 50 years old.
Source: survey data.

From Table 3, it is possible to verify that the sample consists of food trading companies (38.46%), entities operating in the areas of construction materials, bazaar and pet products, with 11.54% each, a company from the furniture and decoration area and electronics, pharmacy and others with 7.69% each.

As for the taxation regime, 73.08% are taxed by the Simples Nacional regime, one by the Real Profit (3.85%) and 23.08% were unable to inform the company's tax regime. This result is similar to Santana et al. (2007), Faria et al. (2012) and Santos et al. (2016). The fact that some companies do not know their tax regime can affect their business planning and business progress (Halabi et al., 2010).

In relation to the size of the companies, 20 establishments are characterized as micro companies (76.92%); 15.35% are small and two (7.69%) are medium-sized. These findings corroborate SEBRAE (2018), emphasizing the representation of micro, small and medium-sized companies in Brazil. Another highlight is that 65.38% have a family constitution.

Regarding the number of employees, most have up to nine employees (76.92%); 23.08% have from 10 to 49; and 7.69% have from 50 to 99 (7.69%) and no company indicated having more than 100 employees. These data are consistent with Faria et al. (2012) and Venturini and Carraro (2018), in which most enterprises also had up to 9 employees, which contributes to characterizing the sample studied as a microenterprise.

As for the longevity of the companies, that is, the time of operation since its constitution, the sample is diverse. They had been working for 11 to 20 years (30.77%), followed by establishments for 6 to 10 years (26.92%); 23.08% from 2 to 5 years; 19.23% from 21 to 50 years and no company reported time of operation over 51 years and period of less than 1 year. These findings are similar to those of Faria et al. (2012) and diverge from Santana et al. (2007) and Santos et al. (2016). In general, most of the sample exceeded the initial stage of a company, 76.92% of establishments have been in the market for more than 5 years.

4.2 Organizational Performance in the Current Situation

Table 4 presents the results on the organizations' decision making.

Table 4
Decision making

Uses accounting to support management	**The amount**	**%**	**Accounting performed**	**The amount**	**%**
No	17	65.38	External counter	23	88.46
Yea	9	34.62	Internal counter	3	11.54
Total	**26**	**100**	**Total**	**26**	**100**
Participation in decision making*	**The amount**	**%**	**System used****	**The amount**	**%**
Owner/partner	24	61.54	Microsoft Excel	17	45.95
Family	8	20.51	Manual (paper)	10	27.03
Administrator	5	12.82	ERP system	8	21.62
Counter	2	5.13	None	2	5.41
Total	**39**	**100**	**Total**	**37**	**100**

Source: survey data.
Note. *consultant, economist and others categories were not present in the sample. **absence of the item others.

It can be seen in Table 4 that the majority (88.46%) carry out the company's accounting through an external accountant. Only two companies have an integrated accounting sector. A company was also identified with its bookkeeping being carried out by the owner, who attended higher education in accounting. Halabi et al. (2010) point out that accountants can help owners understand the information they have, as well as apply it in their decision-making, going beyond the calculation of taxes.

Regarding the systems used in companies, Microsoft Excel represents 45.95%, followed by the manual system with 27.03% and ERP systems with 21.62%. It should be noted that two companies do not use any management support system. Due to the size of the organizations, it is believed that the necessary investment in an automation system is low and the operational control ends up being manually or using an Excel spreadsheet. For King et al. (2010), the best management system is the one that adheres to the company's characteristics. Church et al. (2020) also found that small businesses in the United States continue to perform their core accounting tasks using Excel spreadsheets and, consequently, lag behind in adopting data analytics technology.

As for participation in support and decision-making in companies, 61.54% are carried out by owners/partners; 20.51% by the family and 12.82% by an administrator. Thus, it was found that the accountant is little present in the decision making of the sample, only 5.13%. It is necessary to point out that of the 26 companies, 92.30% (24) have the participation of the owner/partner in decision making. This was also identified by Amran and Ahmad (2009) and Armitage et al. (2015), demonstrated that small businesses have a more centralized management, especially family businesses. López and Hiebl (2015) understand that the personal union between owners and managers in family businesses reduces the need for agency control, through managerial mechanisms.

It was also noted that 65.38% of the entities do not use accounting information and tools to support decision making. Among the main arguments is the lack of capital to invest in consulting, and in companies with little time of operation, there is no priority in the use of accounting to manage the business, in view of having centralized administration. However, 34.62% of respondents use or show interest in accounting information and tools for the management of the entity. Halabi et al. (2010) observed that the accounting reports were not widely produced or used in the valuation of the company, being in these cases carried out based on the money that is in the bank.

Table 5 shows the data regarding the performance and impacts of the coronavirus pandemic on entities.

Table 5

Performance and impacts of the Covid-19 pandemic on companies

Biggest difficulties during the pandemic	**Amount**	**%**	**Measures taken during the pandemic**	**Amount**	**%**
Increase in the cost of goods	16	48.48	None	11	37.93
Lower customer demand	11	33.33	Cut in expenses	7	24.14
Increase in indebtedness	4	12.12	Cut in the staff	5	17.24
Get credit	1	3.03	Search for credit	3	10.34
Legal and labor obligations	1	3.03	Expand area of operation	2	6.90
Others	0	0.00	Others	1	3.45
Total	**33**	**100**	**Total**	**29**	**100**
The company identified a need to take some action due to the pandemic	**Amount**	**%**	**Impact on company performance due to the pandemic**	**Amount**	**%**
Yea	10	38.46	A lot of impact	4	15.38
No	9	34.62	Impacted	12	46.15
Didn't think about it	4	15.38	Indifferent	5	19.23

I don't know	3	11.54	Very little	3	11.54
Total	**26**	**100**	Did not impact	2	7.69
Performance in the pre-pandemic phase	**Amount**	**%**	**Total**	**26**	**100**
Very satisfied	11	42.31	**Current company performance**	**Amount**	**%**
Satisfied	11	42.31	Very satisfied	1	3.85
Indifferent	3	11.54	Satisfied	10	38.46
Dissatisfied	1	3.85	Indifferent	6	23.08
Very unsatisfied	0	0.00	Dissatisfied	7	26.92
			Very unsatisfied	2	7.69
Total	**26**	**100**	**Total**	**26**	**100**

Source: survey data.

According to Table 5, there are two main difficulties that companies suffered during the Covid-19 pandemic: increase in the cost of goods (48.48%) and decrease in customer demand (33.33%). Other adversities reported are the increase in: indebtedness (12.12%), legal and labor obligations and obtaining credit with 3.03%.

When questioning whether there was a need to implement any measures during the pandemic period, 37.93% indicated that they had not taken any measures. On the other hand, some establishments had the following measures adopted: cut in expenses in general (24.14%); decrease in the number of employees (17.24%); search for credit (10.34%); and expansion of the area of operation (6.90%). These data are similar to those of Bargados (2020), in which micro and small companies did not use all available instruments.

Still, it is possible to verify the perception of the respondents regarding the impact on the company's performance from the period of the pandemic, with 15.38% reiterating the occurrence of a lot of impact on the company's performance; 46.15% claimed that there was a considerable impact; and 11.54% indicated that there was no impact. In general, most of the companies were affected, coinciding with the SEBRAE reports (2021), which identified a great influence on the companies that fit this study. On the other hand, it can be seen that there are entities that are more prepared to face crises, possibly with more structured businesses, such as internet sales or that have joined this form of negotiation, as they perceive it as essential for survival and to meet the needs of the market (Nascimento et al., 2021).

As for the performance of companies in the phase before the pandemic, according to the respondents' view, it was satisfactory (84.62%). However, when evaluating the current performance of the business, 38.46% highlighted being satisfied; 23.08% remained on average and 26.92% were dissatisfied. This allows us to infer that the coronavirus pandemic has harmed the performance of organizations. Carraro et al. (2019) mention that Management Accounting can mitigate losses through the use of managerial instruments, increasing business performance.

4.3 Financial Reports and Management Instruments Used

Table 6 illustrates the usage aspect of financial reports.

Table 6
Financial reports used in companies

Accounting statements	**I don't know**		**I use**		**I don't use**		**I would like to use**		**Total**	
	Amount	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Balance sheet	12	46.15	12	46.15	2	7.69	0	0.00	**26**	**100**
Balance Sheet	7	26.92	17	65.38	2	7.69	0	0.00	**26**	**100**
DFC	3	11.54	20	76.92	1	3.85	2	7.69	**26**	**100**
DLPA	10	38.46	5	19.23	8	30.77	3	11.54	**26**	**100**

DMPL	13	50.00	3	11.54	9	34.62	1	3.85	**26**	**100**
DRE	5	19.23	17	65.38	4	15.38	0	0.00	**26**	**100**
DVA	16	61.54	1	3.85	9	34.62	0	0.00	**26**	**100**
Explanatory Notes	13	50.00	4	15.38	9	34.62	0	0.00	**26**	**100**

Note: DRE (Statement of Income for the Year), DFC (Statement of Cash Flows), DVA (Statement of Added Value), DMPL (Statement of Changes in Equity) and DLPA (Statement of Retained Earnings and Losses).
Source: survey data.

Table 6 shows that the most used financial reports are: Statement of Cash Flows (76.92%); Balance Sheet and Income Statement for the Year (both with 65.38%). From a general perspective, it seems reasonable to assume that a large portion of the statements is not used or is not known by micro and small companies.

Previous studies have also indicated that most micro, small and medium-sized companies are unaware of the instruments and tools that accounting makes available (Armintage et al., 2015; Faria et al., 2012; Halabi et al., 2010; Lucas et al., 2013; Santana et al., 2007; Santos et al., 2016). Still in this sense, when the reason for this to happen was questioned, the respondents reported that, in their companies, accounting is responsible for meeting legal requirements and, even understanding that it is important, decisions are ordinarily carried out by the owner. Halabi et al. (2010) believe that, in essence, the value gained from recording financial information depends on the financial ability of the owner, and his relationship with his accountant.

Table 7 demonstrates the use of management instruments by organizations.

Table 7
Management tools used in companies

Management Instruments	**I don't know**		**I use**		**I don't use**		**I would like to use**		**Total**	
	Amount	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Analysis of Management Reports	2	7.69	9	34.62	9	34.62	6	23.08	**26**	**100**
Balanced Scorecard (BSC)	18	69.23	1	3.85	7	26.92	0	0.00	**26**	**100**
Product life cycle	9	34.62	5	19.23	12	46.15	0	0.00	**26**	**100**
Box control	1	3.85	22	84.62	1	3.85	2	7.69	**26**	**100**
Control of expenses	1	3.85	21	80.77	1	3.85	3	11.54	**26**	**100**
Inventory Control	0	0.00	17	65.38	8	30.77	1	3.85	**26**	**100**
Sales Control	0	0.00	22	84.62	3	11.54	1	3.85	**26**	**100**
Accounts Payable Control	3	11.54	14	53.85	8	30.77	1	3.85	**26**	**100**
Accounts Receivable Control	3	11.54	13	50.00	10	38.46	0	0.00	**26**	**100**
Preparation of Management Reports	2	7.69	9	34.62	9	34.62	6	23.08	**26**	**100**
People Management (HR)	6	23.08	6	23.08	13	50.00	1	3.85	**26**	**100**
Risk management	3	11.54	9	34.62	12	46.15	2	7.69	**26**	**100**
Contribution Margin	8	30.77	7	26.92	11	42.31	0	0.00	**26**	**100**
Budget	3	11.54	5	19.23	14	53.85	4	15.38	**26**	**100**
Strategic planning	5	19.23	6	23.08	11	42.31	4	15.38	**26**	**100**
Break-even point	9	34.62	5	19.23	12	46.15	0	0.00	**26**	**100**
Scenario Simulation	7	26.92	2	7.69	17	65.38	0	0.00	**26**	**100**

Source: survey data.

Table 7 shows that the management instruments most used in companies were: cash control (84.62%), sales (84.62%), expenses (80.77%) and inventory (65.38%). Still, the alternatives that most divided opinions were the contribution margin, break-even point and accounts payable and receivable. Among the instruments that respondents do not use, but would like, are: preparation and analysis of management reports (23.08%); budget (15.38%); and expense control (11.54%). The little use of basic management tools, such as budget, can compromise business performance (King et al., 2010).

According to Table 7, the managerial instruments that the respondents do not use or do not have knowledge of are considerable. The established *ranking* is as follows: *Balanced Scorecard* (96.16%), scenario simulation (92.31%), product life cycle (80.77%), break-even point (80.77), contribution margin and people management (both with 73.08%). For Faria et al. (2012), companies end up giving up many managerial instruments. In the view of Torrès and Julien (2005) this may occur due to the hegemonic role of the owner in the company, which may generate a lack of interest in these instruments. However, the success of an entity is allied to the monitoring of the business, by the managers, through accounting practices (Ruengdet & Wongsurawat, 2010).

Based on Tables 6 and 7, it is noted that the respondents' level of knowledge of management instruments is not broad. Concomitantly, Table 2 shows a low share of respondents with higher education. In this sense, as in Santana et al. (2007), Halabi et al. (2010) and Berry (2011) it is plausible to relativize that with a higher level of education, the respondents would present greater knowledge regarding management instruments and a broader view of their business.

4.4 Importance of Financial Reports and Management Instruments

Table 8 presents the degree of importance that respondents attributed to financial reports.

Table 8

Degree of importance of financial reports in companies

Accounting statements	**NI**	**IP**	**IN**	**IM**	**MI**	**Average**
DFC	0.00%	3.85%	7.69%	15.38%	73.08%	**4.58**
DRE	0.00%	7.69%	3.85%	42.31%	46.15%	**4.27**
DLPA	0.00%	7.69%	30.77%	23.08%	38.46%	**3.92**
Balance Sheet	7.69%	3.85%	19.23%	34.62%	34.62%	**3.85**
DMPL	0.00%	11.54%	23.08%	50.00%	15.38%	**3.69**
Explanatory Notes	7.69%	7.69%	30.77%	30.77%	23.08%	**3.54**
DVA	7.69%	11.54%	26.92%	46.15%	7.69%	**3.35**
Balance sheet	7.69%	11.54%	50.00%	19.23%	11.54%	**3.15**

Note: NI (not important), PI (little important), IN (indifferent), IM (important) and MI (very important).
Source : survey data.

As shown in Table 8, the respondents indicate the Statement of Cash Flows as the most important statement for the company's management (MI 15.38% and MI 73.08% and average of 4.58). This is in line with Armitage et al. (2015) and is due to the importance of having cash in the company at the right times, in order to take advantage of excellent opportunities. Also, understanding cash flow contributes to understanding the solvency of companies and their operational capacity in terms of cash generation (Nazareth & Carvalho, 2013).

The Balance Sheet and the Income Statement for the Year are also considered important by the respondents, with averages of 3.85 and 4.27, respectively. The Statement of Accumulated Profits and Losses is considered by 10 respondents as very important. It is noteworthy that, according to Tables 6 and 7, even a large portion of respondents not having knowledge of certain financial reports (DLPA), attribute high degrees of importance to them. This may be due to having positive reports on these reports.

Table 9 illustrates the degree of importance given by respondents to management instruments in companies.

Table 9
Degree of importance of management instruments attributed by managers in companies

Management Instruments	NI	IP	IN	IM	MI	Average
Box control	0.00%	0.00%	0.00%	15.38%	84.62%	**4.85**
Control of expenses	0.00%	0.00%	3.85%	19.23%	76.92%	**4.73**
Inventory Control	0.00%	3.85%	7.69%	3.85%	84.62%	**4.69**
Sales Control	0.00%	3.85%	7.69%	19.23%	69.23%	**4.54**
Risk management	7.69%	0.00%	26.92%	19.23%	46.15%	**3.96**
Accounts Payable Control	3.85%	7.69%	15.38%	42.31%	30.77%	**3.88**
Accounts Receivable Control	0.00%	15.38%	19.23%	30.77%	34.62%	**3.85**
Analysis of Management Reports	0.00%	11.54%	26.92%	26.92%	34.62%	**3.85**
People Management (HR)	3.85%	7.69%	26.92%	26.92%	34.62%	**3.81**
Budget	3.85%	15.38%	23.08%	15.38%	42.31%	**3.77**
Preparation of Management Reports	0.00%	7.69%	38.46%	26.92%	26.92%	**3.73**
Strategic planning	7.69%	3.85%	30.77%	38.46%	19.23%	**3.58**
Product life cycle	15.38%	3.85%	42.31%	23.08%	15.38%	**3.19**
Balanced Scorecard (BSC)	26.92%	0.00%	38.46%	19.23%	15.38%	**2.96**
Break-even point	15.38%	19.23%	34.62%	26.92%	3.85%	**2.85**
Contribution Margin	23.08%	19.23%	30.77%	19.23%	7.69%	**2.69**
Scenario Simulation	26.92%	26.92%	34.62%	7.69%	3.85%	**2.35**

Note: NI (not important), PI (little important), IN (indifferent), IM (important) and MI (very important).
Source: survey data.

Table 9 shows that cash control is classified as a very important by most of the sample (84.62%). This can also be reinforced by the evidence in Tables 6, 7 and 8. Inventory management is also said to be very important in companies, which seems to be consistent, as without products to sell, there is a loss of revenue in the trade sector. In general, internal controls on expenses, sales, cash and inventories are indicated by respondents as being of great importance in organizations, with the highest averages. Lucas et al. (2013) and Perazolli and Giasson (2009) highlight internal controls as essential for a company's good performance.

It is identified in Table 9 that most averages are below 4, implying a low degree of importance of respondents to the instruments. This fact can harm organizational performance, since the instruments help in the management of companies. In this line of reasoning, Ruengdet and Wonsurawat (2010), Berry (2011), Brunner (2014), Carraro et al. (2019) and Iudícibus (2020) mention that accounting instruments and reports have the ability to provide companies with an increase in organizational performance, helping to make decisions get better preparing accounting undergraduates and achieving the goals set.

Among the instruments with the lowest level of importance attributed by the respondents are: contribution margin, simulation of scenarios, BSC, break-even point and product life cycle, all with averages lower than 3.19. These tools are far from the average of operational and financial controls, as well as from the highest level of importance (5). Santana et al. (2007), Amran and Ahmad (2009), Armitage et al. (2015) and Santos et al. (2016) point out that micro, small and medium-sized companies, especially family-owned companies, for the most part, do not have the knowledge about the features that Management Accounting have. Academic qualifications and the search for services that can assist in the business decision-making process often give way to the experience acquired during the business by the owner (Halabi et al., 2010).

5 Final Considerations

The objective of the study is to identify the managerial accounting practices used in retail organizations in the Eastern Region of the city of Porto Alegre (RS). Moreover, study the effects of the Covid-19 pandemic and the importance attributed to financial reports and management instruments and data analysis systems for taking decisions.

In a complementary way, the effect of the Covid-19 pandemic and the importance attributed to financial reports and management instruments and data analysis systems for decision making were investigated.

The results demonstrate that financial reports and management tools are rarely used or even unknown. The most used tools are operational controls and cash flow, and the least adopted are *Balanced Scorecard* and product life cycle. As for decision making, in 92.30% of the companies it is carried out by the owner, characterizing it as a centralized decision.

Regarding the Covid-19 pandemic, companies faced an increase in costs, especially in the products and a decrease in customer demand, directly impacting their performance. The main measures adopted were to cut costs and reduce the employees. However, a large portion did not adopt measures to mitigate the losses in this period.

The research also showed that: i) micro and small companies do not use all the information provided by Accounting; ii) the perception prevails that Accounting has the function of meeting fiscal needs and few know the benefits and their importance for managerial purposes; iii) in some companies, basic controls such as inventory, accounts payable and receivable are not used; and iv) a large part (42.31%) does not have a strategic plan, which would provide better ability to achieve the organization's objectives (Atkinson et al., 2011).

Based on the results of the importance of financial reports (Table 8), importance of managerial instruments attributed by managers (Table 9), low level of training of managers (Table 2), a few knowledge and use of management accounting instruments (Table 7) it is possible to observe that therefore complexity of the management tools, the lower the importance attributed by the managers to them. This result becomes interesting for modeling - more simplified and adequate to the reality of small retail companies - by accounting professionals and management accounting service models for clients of this profile.

Thus, small companies, because they have entrepreneurs with just a little bit of financial education and a few accounting knowledge, are distant from the use of management practices. The absence of these aspects was reflected in the face of the pandemic - there were almost no managerial changes in the business to ensure business performance. Therefore, the non-use of management tools for resources in small and medium businesses is common, but their use could provide more information and prevent future instabilities.

In general, companies that use management tools on a daily basis are possibly better prepared for crisis scenarios, such as the pandemic. To increase this adoption in small and medium-sized companies, considering that many entrepreneurs have completed the college University Institutions, together with entrepreneurship promotion agencies, can develop training actions. As a result, accounting professionals can evidence that accounting has more capacity than simply providing a tax compliance service, it can give many others significant reports to management, enabling better decisions to make.

Therefore, the contributions of the study consist in describing the accounting practices used in the daily life of retail companies, providing information to entrepreneurs, consultants, educational institutions and similar research, expanding the horizon of managerial practices in the Brazilian scope of companies. Furthermore, knowledge is advanced by understanding: i) the importance that decision makers in retail trade organizations attribute to managerial practices and financial reports; ii) the impact of the Covid 19 pandemic, as there was a period of total trade closure; and iii) the use of data analysis systems, in which Excel is the most system used. This evidence can be an element for educational institutions to reflect and get better preparing accounting undergraduates to perform financial and managerial analyzes in Excel, so that future professionals can be propagating agents of the use and importance of management accounting to companies without necessary payment for a computerized system.

The limitations are related to the sample, since it is non-probabilistic and due to accessibility, in addition to the Covid-19 pandemic scenario, which had a black flag period (closed establishments) during data collection. Future studies may expand the sample, in order to obtain more data regarding the management practices used by companies, which are mostly micro, small and medium-sized. So, reconciling the research with companies providing accounting services, being able to identify the reasons for non-use and lack of knowledge of accounting practices on the part of companies.

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