



Análise do nível de importância e das variáveis intervenientes na utilização de ferramentas gerenciais em micro e pequenas empresas [

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Analítica

This study aimed to analyze the level of importance and the use of managerial and operational tools by managers of Micro and Small Companies (MSEs) and their intervening variables. The research is quantitative, descriptive and survey. The survey consisted of the application of a closed questionnaire, using a five-point Likert scale for questions related to the importance and use of management tools. The sample is non-probabilistic and was applied to 207 MSEs in the municipality of Lajeado, Rio Grande do Sul, Brazil. The data were analyzed with the aid of non-parametric statistical tests (Kruskal-Wallis tests and the dunn-Bonferroni post-hoc test and Spearman test). The main results reveal that the degree of importance of the operational and managerial tools was, on average, 4.34 and 2.76, respectively, on the likert scale. The most important operational tool is related to sales and management is linked to cash flow, and these two tools are the most used in the business practice of MSEs. The control of sales is operationalized with the aid of operating systems and / or spreadsheets, the control of unit costs are established through the use of news linked to the business, in addition, the socioeconomic aspects of entrepreneurs and companies do not influence the use of operational and managerial tools. Therefore, it is concluded that despite the level of importance attributed to operational and managerial tools being considerable, on average, 70%, the use in praxis still remains a challenge and does not depend on the training of managers in the management area

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