
Received on

April 30, 2014

Approved on

October 22, 2015

1. Jair de Oliveira

Doctor in Production

Engineering

EESC-Universidade de São Paulo
(Brazil)

[jair37@gmail.com]

2. Edmundo Escrivão Filho

Doctor in Production

Engineering Universidade

Federal de Santa Catarina
(Brazil)

[edesfi@sc.usp.br]

3. Marcelo Seido Nagano

Doctor in Production

Engineering Universidade de
São Paulo

(Brazil)

[drnagano@usp.br]

4. Antonio Sergio Ferraudo

Energy in Agriculture

Doctor from

Universidade Estadual Paulista
(Brazil)

[fsajago@gmail.com]



**Review of Business
Management**

DOI:10.7819/rbgn.v17i57.1650

Managerial styles of small business owners: a study based on the organizational life cycle and on concepts concerning managers' functions and roles

Jair de Oliveira

*Academic Department of Humanities and Social Sciences, Universidade
Tecnológica Federal do Paraná, PR, Brasil*

Edmundo Escrivão Filho, Marcelo Seido Nagano

*School of Engineering of São Carlos, Universidade de
São Paulo, SP, Brazil*

Antonio Sergio Ferraudo

*Faculty of Agricultural and Veterinary Sciences,
Universidade Estadual Paulista, SP, Brazil*

Responsible editor: João Maurício Gama Boaventura, Dr.

Evaluation process: Double Blind Review

ABSTRACT

Objective – To identify the managerial styles of small business managers at every stage of the organizational life cycle, considering managers' work, approaches to process and roles.

Methodology – This research was considered of applied nature, of quantitative approach, as descriptive from the point of view of the objectives, and as a *survey* because of its technical procedures. Seventy companies belonging to the metallurgical-mechanical industry in São Paulo, Brazil, took part in the study.

Theoretical framework – It was found that the owner of small businesses change the valuation of the functions and of the roles of the administrator, according the company's development stage. Three management styles have been identified as the most prominent of small business owner, considering the organizational life cycle.

Findings – It was found that the owner of small businesses change the valuation of the functions and of the roles of the administrator, according the company's development stage. Three management styles have been identified as the most prominent of small business owner, considering the organizational life cycle.

Contributions – This research presents evidence that there is a relationship between the functions and roles of managers (theorized for large companies) and the work carried out by small business leaders, as well as the feasibility of researching the functions and roles of managers alongside each other, rather than individually, as most other studies do.

Keywords – Small business manager; Organizational life cycle; Manager's work; Process approach; Roles approach.

1 INTRODUCTION

An organization, however simple it may be, needs a coordination system (Motta & Pereira, 2003); invariably, that responsibility is assigned to managers. Managers' work covers everyday interaction with subordinates, peers, superiors and society; participation in organizations' political and social spheres; organizations' social reality symbolism; externalization and internalization of types of domination; the choices of action rhythms; and their activities are involved with symbolic and emotional aspects (Tengblad, 2012).

This multidimensionality requires that managers reflect as to their actions and their present and future challenges. Therefore, a major step towards providing managerial contributions to managers, in order to improve their performance, is to understand the characteristics and contents of the work they carry out (Chapman, 2001; Drucker, 1981; Mintzberg, 1973).

However, the work managers carry out in small businesses differs in content and nature from the work of large business managers, but these differences are as yet little known (Fillion, 1999; Florén & Tell, 2012). Identifying and understanding these differences would significantly contribute to theoretical formulations that are specific to the demands of small businesses (Andersson & Flóren, 2008; D'Amboise & Muldowney, 1988; Florén & Tell, 2012). This company size requires a specific theoretical approach and not an adaptation on a smaller scale of what is theorized for large companies (Welsh & White, 1981). Small businesses should be analyzed as a specific study field (Julien, 1997), but, unfortunately, studies of the work of managers who deal genuinely with small businesses are scarce (Florén & Tell, 2012).

The characteristics of the differences in behavior between large and small businesses can be demonstrated by the Organizational Life Cycle theory, which assumes that organizations' administrative problems and solutions are different depending on the development stage they are going through (Kimberly, 1980; Motta,

1978; Nadler, Gerstein & Shaw, 1994). Thus, considering the organizational life cycle theory, this article aims to build the managerial styles of small business managers at every stage of the organizational life cycle. Managerial styles were based on concepts concerning managers' functions and roles. The presented styles allow for expansion in the understanding of what activities small business managers value most at each stage, when carrying out their managerial duties.

The results of this research contribute to the development of training that is specific to managers' needs, considering the specific demands of small businesses' development stages; and to prescribe degree of formalization that are appropriate to company stages.

This article is divided into six sections. The first presents the research topic and objective; the second, the literature review. The third section discusses research methods. The fourth section presents analysis of results; the fifth section discusses the results. The sixth section presents the conclusion.

2 LITERATURE REVIEW

This research is based on the following concepts: managers' work, organizational life cycle and the specificities of small business management. As for the specificities of management, this paper uses a model with four sets of characteristics: manager, organization, organizational context and strategy. By applying these sets of specificities, we propose to categorize small businesses at certain stages of the organizational life cycle. Thus, through literature about the organizational life cycle, we sought to identify which variables make up the four managerial specificities, and what are the possible variations in these variables, in order to establish the organizational stages regarded as the most typical to small businesses. As for managers' work, we defined the constructs that were necessary for collecting data from small businesses managers, based on studies resulting from the propositions of Fayol and Mintzberg.

2.1 Managers' work

The topic managers' work is referred to by many different names (Hales, 1986; Tousakas, 1994; Yuki, 2007). According to Teixeira (1981), the position occupied by managers is susceptible to a variety of definitions, such as: executive, manager, supervisor and director. The many terms available to define what managers do also results in controversy (Lamond, 2003). They include: functions, roles, elements, activities, tasks, behavior and job nature. Thus, it is commonplace to find different terms dealing with common issues, and common terms dealing with different interests (Florén, 2006). Therefore, in this article we chose to use the term managers' work, to refer to what managers do within organizations to build and maintain the reality of the organization, in a general and integrated way, respecting the singularities of their respective hierarchical levels.

In addition, within the sphere of small businesses, managers receive different denominations, such as entrepreneur, owner, manager, entrepreneur-owner and owner-manager (Jennings & Beaver, 1995). For this article, we use the expression small business leader to portray the individual who is responsible for setting the direction and for the management of small businesses, similar to small business owner-manager (Jennings & Beaver, 1995).

This study evaluates approaches resulting from the work of Fayol (1975) and Mintzberg (1973). The approaches derived from these authors were, respectively, called functional and roles approaches (Tousakas, 1994), managerial work and managerial behavior (Yuki, 2007), classical and roles approaches (O'Gorman, Bourke, & Murray; 2005), process and roles approaches (Snyder & Wheelen, 1981), classical and roles model (Carroll & Gillen, 1987). For this work, we used process approach for papers that follow Fayol's line (1975), and roles approach for work resulting from Mintzberg's propositions (1973).

It is noteworthy that other approaches do exist, but that they were not considered for this

study for two reasons. Firstly, because they have not yet become a specific approach, because they were not compiled, or because they described only secondary aspects of both the process and the roles approaches (Escrivão, 1995; Wren, 1994). Secondly, because there is no consensus among authors about the contents of the proposed classifications and, therefore, they were not accepted as a specific approach by the academic community (Koontz, 1980; Wren, 1994).

The heart of the process approach is to answer the following question: what activities are carried out by all managers (Carroll & Gillen, 1987)? Initially, this approach proposed to group manager activities by related administrative functions, following a set of principles (Wren, Bedeian, & Breeze, 2002). Later, it was found that these administrative functions would be best described as a sequential process in design and as a simultaneous process during operation (Chapman, 2001).

Over time, the names of administrative functions have changed, but kept the original point of proposing and discussing managers' work assignments. Given the many definitions, in this work we use the words plan, organize, lead and control to describe the functions of the process approach. Detailed discussions concerning these functions are available in the works of Carroll and Gillen (1987), Koontz and O'Donnell (1978), and Lamond (2004).

Mintzberg (1973) was the leading author of the roles approach, also known as work activity school and belonging to the field of study of how managers spend their working hours (Stewart, 1967). According to Williamson (1995), this approach comes from the studies of Carlson (1951), Sayles (1964), and Stewart (1967), and has received influences from Barnard (1971) and Simon (1979).

Mintzberg (1973) represented managers' activities as a sequential process, derived from the formal authority over a particular unit. The sequence begins with the development of interpersonal relationships (interpersonal roles), which give managers access to information

(informational roles) that enables them to make decisions and create necessary strategies (decision-making roles).

The roles have strong interaction with each other, since they form an integrated whole and taking one of them out can harm managers' actions. However, the perceived degree of importance of a particular role depends on the position the manager occupies in the organization (Mintzberg, 1973). For further details on managers' roles, see the studies of Mintzberg (1973; 2010); Hales (1986); and Florén (2006).

2.2 Organizational life cycle

The organizational life cycle (OLC) is used as a metaphor for the analysis of phenomena referring to changes in the characteristics of organizations over time, and to their ability to adapt to the environment (Gupta & Chin, 1994). There is no unanimous name for the stages (Hanks, Watson, Jansen, & Chandler, 1993): Adizes (1996) calls them stages of the life cycle; Scott and Bruce (1987) call them stages of growth; and Churchill and Lewis (1983), Galbraith (1982), Quinn and Cameron (1983), stages of development.

OLC propositions can be applied to both elaboration of models and to the demonstration of causality relations within organizations' internal dimensions. It can be used also to guide understanding of different administrative problems and possible solutions (Drucker, 1981). However, its major contribution is to provide an analytical framework to interpret similar patterns of several organizational variables presented by organizations over a certain period of time (Kimberly, 1980).

Organizational life cycle models found in literature diverge on the number of stages. The model of Cooper (1979) and Machado-da-Silva, Vieira and Dellagnelo (1998) adopted three stages; Kimberly (1980) and Dodge, Fullerton and Robbins (1994) suggested four stages; Churchill and Lewis (1983), Galbraith (1982) and Greiner (1998) used five stages; and the

Adizes model (1996) presents ten stages.

Adizes (1996), Galbraith (1982) and Kimberly (1980) included an early stage, and Adizes (1996) and Miller and Friesen (1984), a stage for decline. According to Hanks *et al.* (1993), two conditions explain the absence of the decline stage in certain models. First, decline implications on structure and systems are less predictable than when associated with company growth. Second, because a decline can occur at any stage.

Life cycle models were developed in a spectrum that ranges from studies that simply recognize the existence of stages to detailed models that specify the characteristics inherent to stages and the organizational analysis variables (Hanks *et al.*, 1993).

Miles (1980) points out that, in reality, organizational life cycle stages do not have fixed boundaries, however, through history, and typical panorama, scenario and settings, it is possible to identify and determine the boundaries of a particular development stage. Thus, content and boundaries of stages of the main organizational life cycle models were compared and, as a result, we obtained a synthesis with only six stages, presented in Table 1.

Stage 0 refers to the period before the company exists, conceptualized by Adizes (1996) as courtship period. At this stage, the idea of opening up a business and the leader's willingness to take risks inherent to the business are studied; if he is not committed to the idea – courtship –, the intention will be a simple affair (Adizes, 1996). The design stage suggested by Scott and Bruce (1987) and certain tasks about invention and product testing are also part of this stage (Galbraith, 1982).

Stage one deals with a company's insertion in the market; with the beginning of product or service marketing; and with the expansion of the volume of production. It is also about market creation and the company's survival, the low formalization level, the high degree of centralization of important decisions in the owner, and his importance to the company's continuity.

In stage 2, the organization continues to grow, which implies changes in its organizational structure, in time allocation and in the evaluation of the owner's tasks, in competitors' responses

and in customer portfolio. At this time, new staff is hired and the institutionalization process is intensified.

TABLE 1 – Summary of organizational life cycle stages

Author	Stages					
	0	1	2	3	4	5
Greiner (1998)	—	Creativity	Direction	Delegation	Coordination	Collaboration
Galbraith (1982)	Initial proof - prototype	Model shop	Production volume	Natural growth	Strategic maneuver	—
Churchill and Lewis (1983)	—	Existence	Survival	Success	Take-off	Maturity
Scott and Bruce (1987)	Inception	Survival	Growth	Expansion		Maturity
Hanks <i>et al.</i> (1993)	<i>Start up</i>		Expansion		Maturity	Diversification
Adizes (1996)	Courtship	Infancy	Go-go	Adolescence	Prime	Stability (...)
Machado-da-Silva, Vieira and Dellagnelo (1998)	—	Entrepreneur		Formalization	Flexibility	
Lester, Parnell and Carraher (2003)	—	Existence	Survival	Success	Renovation	—

In stage 3, concern with the company's internal aspects is intensified, by seeking to consolidate the organizational structure and systematize controls and planning. There is assessment of the leader's detachment regarding operational activities, of separation between the founder's interests and the growing need to increase the degree of formalization of the company's activities, of conflicts between the various business departments, of concerns about efficiency and tasks division. Reflections on the company of the financial balance between revenue and expenditure are also dealt with. Such as the model of Hanks *et al.* (1993), it refers to technology companies, that usually grow rapidly soon after entering the market.

From stage 3 to four, there is an increase in the number of employees and advisors, in the

product line, in physical space and in market share and, consequently, in rivalry with competitors.

It is understood that, from the fourth stage on, the descriptions are closer to the reality of large companies. Thus, while the arrangement presented in Table 1 shows six stages, it is considered that only the characteristics of stages 1, 2, and 3 are more typical of small businesses' realities.

A detailed discussion about the organizational life cycle can be found in the authors mentioned in Table 1.

2.3 Small business managerial specificities

Specificities can be understood as the characteristics of small businesses that distinguish them from large companies (Leone, 1999).

To Leone (1999), the specificities of small businesses can be grouped into three categories: organizational, decision-making and individual. Based on this author's proposal, and after assessing considerations by Nadler, Gerstein, & Shaw (1994) – that the organization is a complex, independent and interrelated behavior system, that is, here specificities refer to organizational structuring and behavior – we sought a set of managerial specificities that favored the classification of small businesses at a certain stage, as demonstrated in Figure 1.

The *Grupo de Estudos Organizacionais da Pequena Empresa* (GEOPE-EESC-USP) studies the specificities of small business management since 1999; there has been increasing effort by its members to develop a representation model of these companies' realities (Escrivão, 2006; Terence, 2008). Guided by this history, we seek to examine small businesses from the perspective of their process of birth, growth, maturity and decline. According to Nadler and Tushman (1980), there are many different ways of thinking about the relationship of the various organizational components; the suggestion presented here is just one of them. So, for this

work, we defined managerial specificities in the following categories: **leader, organization, organizational context and strategy**. These four categories are used to identify the stage of the organizational life cycle of small businesses, as presented in Figure 1.

2.4 Proposition

Previous studies reveal that there are links between the work of small business managers and the descriptions of both process and roles approaches (Oliveira & Escrivão, 2011; Oliveira, Escrivão, Nagano, Ferraudo, & Rosim, 2015; Oliveira, Nagano, & Escrivão, 2011). Currently, the following question is made: does the work carried out by leaders, considering the process and roles approaches, change as small business evolve over stages in the organizational life cycle? Although small companies present specificities that make them different from large companies (Leone, 1999), they are heterogeneous among themselves. Thus, a small business can be conditioned to the first stage of development, while another small business can be at the second or even third stage.

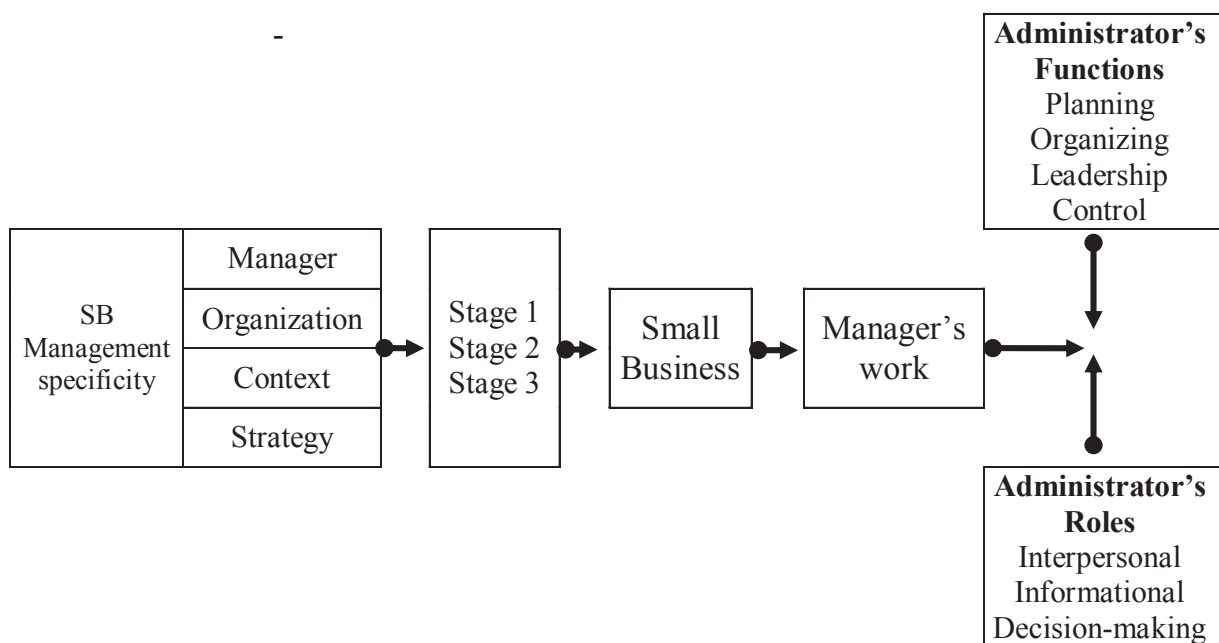


Figure 1 – Research variables relations.

Figure 1 presents a proposal to characterize the managerial styles of small business leaders, considering the organizational development stage. In the proposal, three groups of variables are used: (i) managerial specificities, (ii) organizational stage and (iii) managers' work. The figure illustrates that managerial specificities can be classified in four categories of specific characteristics: leader, organization, organizational context and strategy. These specificities could be the foundations to identify and classify small companies in the development stage, a procedure presented by Oliveira and Escrivão (2009; 2011). With this classification in hand, the next step would be to check what functions and roles would be the most valued by leaders in their respective stages. Finally, we examine whether there are differences in the value attributed by leaders to managers' functions and roles between stages.

3 RESEARCH METHODS

This section describes the fieldwork that was carried out. The research was considered of applied nature, quantitative approach, from the point of view of the objectives as descriptive, and as a survey according to its technical procedures (Gil, 1999).

3.1 Research variables

Research variables can be viewed in Figure 1 and were defined as follows:

- a) **Work of the small business manager:** observable and stable behaviors, whose descriptions follow what is established in the process approach as to administrative functions, and in the roles approach, as to managers' roles. It refers to managers' opinions about their daily work activities.

- b) **Managers' functions:** characterized by the planning, organizing, leading and controlling functions. For each function, three constructs were established, resulting in 12 questions in section one of questionnaire 3.
- c) **Managers' Roles:** characterized by interpersonal, informational and decision-making roles, totaling 10 roles. For each role, three constructs were built, resulting in 30 questions in section two of questionnaire 3.
- d) **Life cycle stages:** understood as periods over organizations' lives, identified by a set of organizational characteristics similar to that of other organizations and also predictable, but different when compared to other stages. The first three stages were considered as the most typical of small businesses.
- e) **Specificities of small business management:** small business characteristics grouped in four sets, called leader, organization, organizational context and strategy.

3.2 Data collection instrument

The data collection instrument was made up of three questionnaires. The first questionnaire collected demographic data about leaders and the organizational data of businesses.

Questionnaire 2 collected data about organizational life cycles. Nine questions were established, three for the specificity Leader and two for each of the other specificities: Organization, Context and Strategy. For each of the nine question, three answer options were prepared, adding up a total twenty-seven answers¹, a sample question presented in Figure 2.

ORGANIZATIONAL LIFE CYCLE		
Considering your business current daily routine: (choose one answer per question)		
1. What is your involvement in carrying out operational tasks?	<input type="checkbox"/>	Performs most important operational activities.
	<input type="checkbox"/>	Oversees operational activities implementation.
	<input type="checkbox"/>	Advises supervisors on activities implementation.

FIGURE 2 – Excerpt from questionnaire 2.

Questionnaire 3 presents two sections, whose answers were collected through a seven-point Likert scale, with the following grades: 1 to indicate very rarely and 7 to indicate very often. The first section collected data about the process approach and the second collected data about the roles approach.

To make up the process approach section, we consulted the pioneering work of Mahoney,

Jerdee, and Carroll (1965) about the categories of managers’ work functions, and the questionnaire model used by Lamond (2004). Three questions were formulated for each of the four administrative functions, adding up to a total 12 questions, following the example presented in Figure 3.

PROCESS APPROACH

Orientation to answer the following questions:

- 1) answer the questions according to their routine work.
- 2) the number 1 means you rarely carries out the activity and the number 7 that always performs;
- 3) there is no right or wrong answers, the important thing is to express your opinion;
- 4) choose only one answer per question;
- 5) please try not to leave questions unanswered.

LEGEND:

1	2	3	4	5	6	7
Very rarely	Rarely	Occasionally	Not performed	Several times	Often	Very often

In your routine work, you:		1	2	3	4	5	6	7
1.1	Think about company future and analyzes potential opportunities and threats.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1.2	Evaluate and set guidelines, objectives and goals for the company.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1.3	Identify, evaluate and choose the alternatives and the means to achieve objectives.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FIGURE 3 – Excerpt from first section of the questionnaire 3.

To create the second section in questionnaire 3, about the roles approach, we examined the works of Anderson, Murray and Olivarez (2002) and Pearson and Chatterjee

(2003); as a result, we created three questions for each of the ten roles of Mintzberg (1973), totaling 42 questions, according to the example presented in Figure 4.

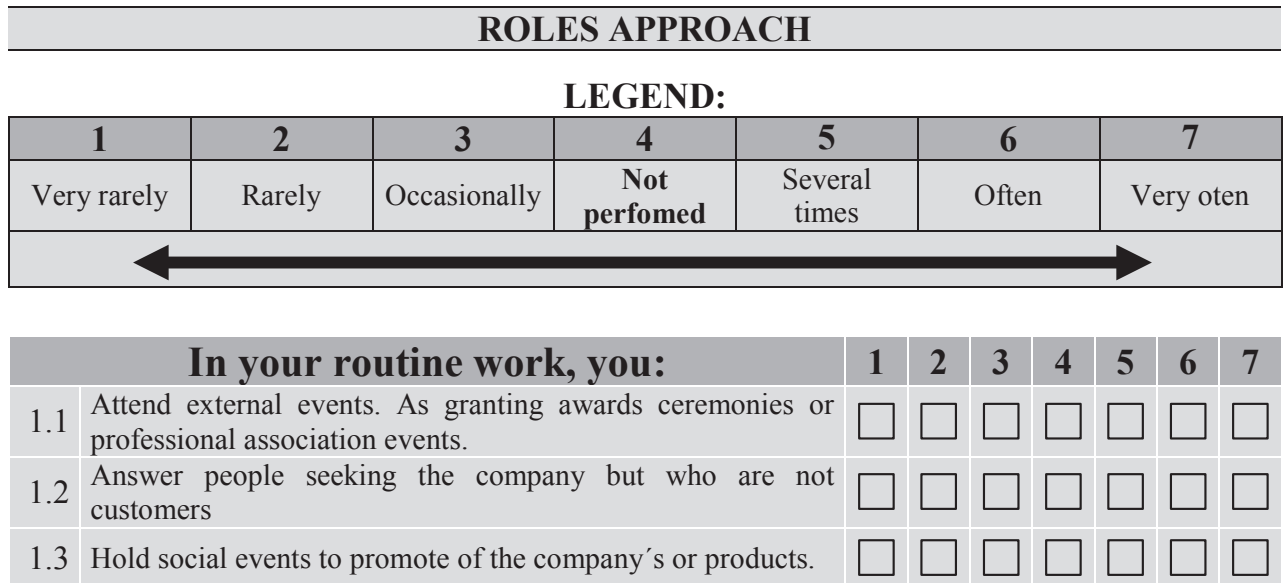


FIGURA 4 – Excerpt from second section of the third questionnaire.

Two pre-tests were performed to improve the data collection instrument. The first pre-test checked the questionnaire structure and layout; and was aimed at a sample of three leaders and small business owners in the region of São Carlos, in the Brazilian state of São Paulo, and chosen at convenience.

Because the questionnaire was personally applied by the researcher, it was possible to identify difficulties faced by leaders in understanding the following terms: formal, informal, relationship, relations and contact. We observed that the question about the number of employees raised doubts, and that using the questionnaire in front/back printing format interfered in reading the questions. Finally, there was no difficulty about using, in the questionnaire, figures with organizational chart models.

The second pre-test examined the data collection instrument's reliability, that is, the measurement capacity of the questionnaire's scales, in line with literature review and carried

out in two stages. To perform these analyzes, Cronbach's alpha and Spearman's correlation were used in questionnaire 2, and Pearson's correlation in questionnaire 3.

For the first stage of the second pre-test, the sample was obtained by applying the questionnaire in an event promoted by the Brazilian Micro and Small Business Support Service (Sebrae) on small business technological innovation in the city of Araraquara, State of São Paulo. The event was attended by over 70 participants, and, at the end, the current managers were invited to participate in the research concerning managers' work by voluntarily answering the survey questionnaire; 27 valid questionnaires were received.

These pre-test results indicated a total alpha of 0.79 for questions on the process approach. The individual constructs analysis showed that planning had the lowest alpha value of 0.52. After carrying out simulations, we found the second question of the construct was not consistent with all the others; after disregarding

this question in the calculation, the section's alpha value increased to 0.72. We analyzed the question and found that it could transmit to the respondent the need to assess planning formalization rather than the actions of planning as an administrative function. Thus, the question was changed.

For the roles approach total, alpha value was 0.87. In the individual analysis of constructs and correlations, we found the second question of the "Representative" construct, the first of the "Entrepreneur" construct and the first question of the "Allocator" construct presented a below 0.60 alpha. When excluding these questions, the alpha value for the section increased to 0.90. Thus, these questions contents were rewritten. After these findings, we drew up a new version of the questionnaire and began the second stage of the second pre-test.

At this stage, the questionnaire was applied to a sample of eighteen managers from small companies in the region of São Carlos, chosen at convenience. For process approach questions, Cronbach's alpha was 0.77, considered acceptable. When analyzing each item's effect, we observed that, when question number one was discarded, the value increased to 0.81. Despite this significant improvement in alpha value, the item was considered consistent and was kept.

For questions on the roles approach, Cronbach's alpha was 0.95, which is considered an acceptable value. Since no inconsistencies were found, the questionnaire section was considered acceptable for application to the final sample.

3.3 Participating companies

To choose companies, we considered the representativeness of target population characteristics to meet research objectives (Fink, 2003). The following characteristics were defined for the sample: to be a small business, to belong to the metal-mechanic sector, and to be independent from large businesses.

For small business definition, we used the number of employees criterion from the US Small Business Administration (SBA) (2008), which

considers small businesses those with up to 500 employees; for this paper, however, we considered companies with up to 250 employees. To define business sector, our classification criteria was the National Classification of Economic Activity (Classificação Nacional de Atividade Econômica/ CONCLA (2007), by the Brazilian Institute of Geography and Statistics (Instituto Brasileiro de Geografia e Estatística/IBGE), which follows international standards. The target population consisted of small companies in the metal-mechanic sector based in São Paulo, Brazil. The sample was defined as non-probabilistic and at convenience.

3.4 Sample characteristic and data collection

The studied sector is a traditional and important economic sector for Brazilian economy; however, small companies in this sector are also as yet little studied. Choice of companies choice was based on the results evaluation of an extensive mapping of small Brazilian companies, located in the central region of São Paulo, initiated in 2004 and completed in 2009 (Oliveira & Escrivão, 2009).

We found that managers from this sector do not have the habit of answering questionnaires sent by mail or e-mail. Thus, various efforts were made to minimize this difficulty in data collection. First, we made contact with all mapped companies to explain the study objectives and to define the best questionnaire sending option. Data collection occurred by city, it began in August 2009 and ended on December 18, 2009. Average response time was 20 days. The shortest time was one day and the longest 66 days. We understand collected data in this period "did not age" for the research dealt essentially with structure issues and organizational nature structuring, even the strategic question focuses on the process and not the strategic content.

The study included 71 small companies, however, for this article analysis a company with over 250 employees was removed from the study because it distorted data evaluation.

Thus, the sample consisted of 70 cases which represent 30.7% of target population (228 companies). A highlight is the participation in the sample of respondents who had never participated in academic studies. This situation was achieved through the insistence on contacting entrepreneurs who did not immediately respond the questionnaire and through visits to the companies to collect data when necessary. There was low participation of leaders when the contact was made only by email. Thus, we used several data collection procedures, so sample size is considered significant and expressive representative of the target population.

Of the study participants, 30% had annual revenues in 2008 of up to 240,000 Brazilian

reais; 47%, had revenues between 240,000 to 2.4 million and 23% had revenues above 2.4 million. Respondents were predominantly male – 87%, and the company owner – 80%. Participants' average age was 45 years old and the primary education level was high school or a technical degree, at 37%. Companies had an average lifespan of 18 years; the newest was one year and the most long-lived was 56 years. Average number of employees was 33.5; the company with fewer employees had only one and the company with most employees had over 236 employees. Table 2 presents the sample profile for three employee classifications.

TABLE 2 – Sample profile

	Number of employees			Σ
	<10	10-49	50-249	
Quantity	26	29	15	70
Revenue				
< 240 thousand (reais)	24.3%	4.3%	1.4%	30.0%
> 240 thousand < 2.4 million (reais)	12.8%	30.0%	4.3%	47.1%
> 2.4 million	0.00%	7.1%	15.7%	22.9%
Σ	37.1%	41.4%	21.4%	100.0%

Note. Adapted from “What do Small Business Owner-Managers Do? A Managerial Work Perspective”, J. Oliveira, E. Escrivão Fº, M. S. Nagano, A. S. Ferraudo and D. Rosim, 2015, *Journal of Global Entrepreneurship Research*, 5, p. 11.

4 DATA ANALYSIS

To describe respondents' demographic characteristics and the characteristics of companies' organizational variables – data collected by questionnaire 1 –, we used Excel software, in Office by Microsoft. Data was inserted in respective cells and information was extracted by means of the dynamic tables insertion option.

To describe the managerial styles of small business managers, we used the steps presented below.

Step 1: classification of companies in stages.

Through data collected in questionnaire 2 and using the guidelines presented in Oliveira and Escrivão (2009), companies were classified in the respective stages according to the information provided by managers. Thus, fourteen companies were identified as belonging to stage 1, twenty to stage 2 and thirty-six to stage 3, as shown in Table 3.

TABLE 3 – Company grouping profiles

Organizational life cycle stage		Group A	Group B	Group C
		Stage 1	Stage 2	Stage 3
Company Numbers (N)		14	20	36
Revenue – annual - 2008	Up to 240 thousand	78.6%	25.0%	13.9%
	Over 240 thousand to 2.4 million	21.4%	50.0%	55.6%
	Over de 2.4 million	–	25.0%	30.6%
<i>Total</i>		<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>
Average		12	30	44
Number of employees - 2009				
Median		7	15	20
DP		13	38	59

Step 2: calculation of averages of functions and roles for each company. Values for the three constructs, referring to each of the four functions and ten manager roles, were summed up and their average was calculated, as example shown in Figure 5 for administrative planning function. Assuming the respondent answered

5 for the first question, 6 for the second, and 7 for the third, these three values were summed up and divided by 3, obtaining the average 6 for administrative function planning. At the end, each company had a value for each function and for each manager role.

In your routine work, you:		1	2	3	4	5	6	7
1	Think about company future and analyzes potential opportunities and threats.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>	<input type="checkbox"/>
2	Think about goals for the company.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X	<input type="checkbox"/>
3	Choose alternatives to achieve the company's goals.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X

FIGURE 5 – Third questionnaire excerpt, company 1 response, classified as first stage.

Step 3: calculation of averages of functions and roles for each stage. The averages for administrative functions and roles were

calculated considering the three stages – 1, 2 and 3 –, as shown in Table 4.

TABLE 4 – Step 4 presentation

Activity	Averages	Averages	Averages
	Stages 1	Stages 2	Stages 3
Planning	5.7	5.7	5.9
Organization	5.5	4.8	4.6
Leadership	5.5	5.6	5.5
Control	5.6	5.7	5.4
Representative	3.6	3.1	3.6
Leader	4.9	5.6	5.4
Contact	5.1	5.3	5.5
Monitor	5.0	5.6	5.8
Disseminator	4.4	5.2	5.3
Spokesperson	3.2	3.5	4.2
Entrepreneur	5.4	5.5	5.7
Solver of disturbances	4.6	4.9	4.4
Resources allocator	5.7	5.4	5.6
Negotiator	4.3	5.0	5.0

Step 4: Line-up of averages within stages. In this step, we found which administrative

functions or roles have higher average values for the three stages, as shown in Table 5.

TABLE 5 – Step 5 presentation

Stage 1		Stage 2		Stage 3	
Activity	Average	Activity	Average	Activity	Average
Planning	5.7	Planning	5.7	Planning	5.9
Resources allocator	5.7	Control	5.7	Monitor	5.8
Control	5.6	Monitor	5.6	Entrepreneur	5.7
Organizing	5.5	Leadership	5.6	Resources allocator	5.6
Leadership	5.5	Leader	5.6	Leadership	5.5
Entrepreneur	5.4	Entrepreneur	5.5	Contact	5.5
Contact	5.1	Resources allocator	5.4	Control	5.4
Monitor	5.0	Contact	5.3	Leader	5.4
Leader	4.9	Disseminator	5.2	Disseminator	5.3
Disturbs solver	4.6	Negotiator	5.0	Negotiator	5.0
Disseminator	4.4	Disturbs solver	4.9	Organizing	4.6
Negotiator	4.3	Organizing	4.8	Disturbs solver	4.4
Representative	3.6	Spokesperson	3.5	Spokesperson	4.2
Spokesperson	3.2	Representative	3.1	Representative	3.6

To conclude this section, Figure 6 presents the averages of administrative functions and roles

for the three stages; these results will be discussed in the next section.

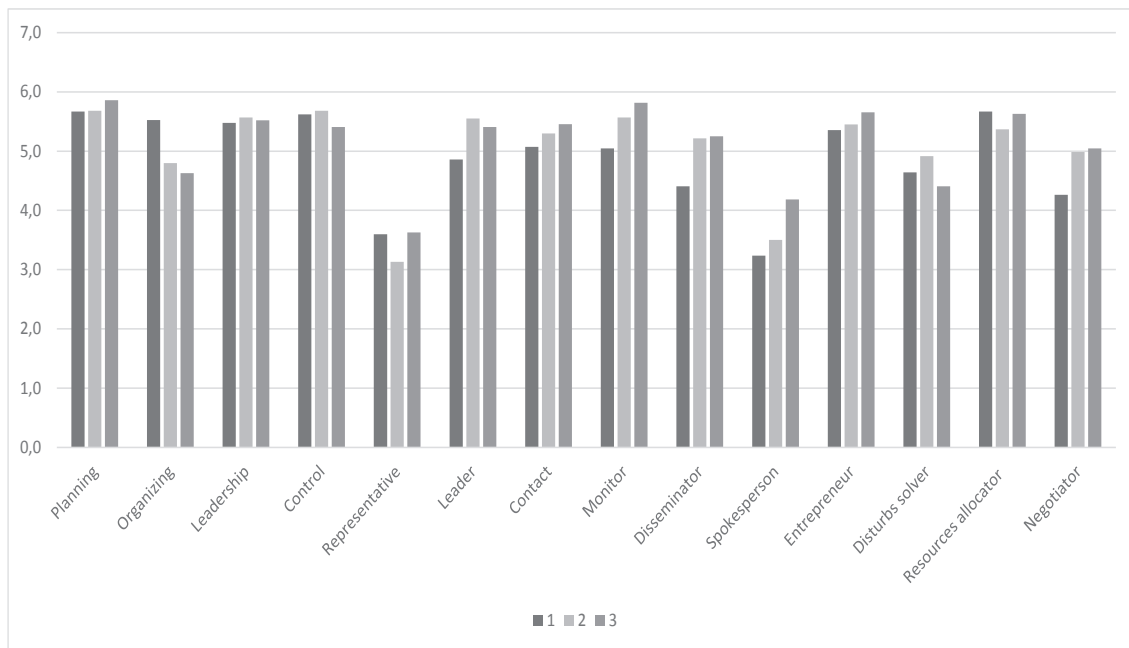


FIGURE 6 – Comparison of valuation differences in functions and roles by small business leaders

5 RESULTS DISCUSSION

Based on Table 5 and Figure 6, it is possible to create Table 6 with the three sets of

activities. For interpretation and discussion, the role of resources allocator will be left out due to its decreasing trend and later rise in the three stages.

TABLE 6 – Most valued constructs

Stage 1			Stage 2			Stage 3		
	Functions and Roles	Average		Functions and Roles	Average		Functions and Roles	Average
G1	Planning	5,7	G1	Planning	5.7	G1	Planning	5.9
	Resources allocator	5,7	G1	Control	5.7	G2	Monitor	5.8
G1	Control	5,6	G2	Monitor	5.6	G2	Entrepreneur	5.7
G1	Organizing	5,5	G1	Leadership	5.6		Resources allocator	5.6
G1	Leadership	5,5	G3	Leader	5.6	G1	Leadership	5.5
G2	Entrepreneur	5,4	G2	Entrepreneur	5.5	G3	Contact	5.5
G2	Contact	5,1		Resources allocator	5.4	G1	Control	5.4
G2	Monitor	5,0	G3	Contact	5.3	G3	Leader	5.4
G3	Leader	4,9	G3	Disseminator	5.2	G3	Disseminator	5.3
G3	Disturbs solver	4,6	G3	Negotiator	5.0	G3	Negotiator	5.0
G3	Disseminator	4,4	G3	Disturbs solver	4.9	G1	Organizing	4.6
G3	Negotiator	4,3	G1	Organizing	4.8	G3	Disturbs solver	4.4
G4	Representative	3,6	G4	Spokesperson	3.5	G4	Spokesperson	4.2
G4	Spokesperson	3,2	G4	Representative	3.1	G4	Representative	3.6

The first activities grouping is shown by groups 1 and 2 (G1 and G2), the Group G1 represents functions of the administrative process (planning, organizing, leadership and control) and the Group G2 represents monitoring roles (informational) and entrepreneur (decision-making). It is observed that the four functions have a high relevance to leaders in stage 1; they maintain their high relevance for stage 2 managers, except for the organization function; and only the planning function keep its high relevance - with leadership at medium relevance, to stage 3 managers. The monitor role has medium relevance in stage 1 and passes on to high relevance in stages 2 and 3. The entrepreneur role has high relevance in all three stages, but gains special attention in stage 3.

The second group of activities is shown by the Group 3 (G3) and is made up of interpersonal roles (leader and contact), informational (disseminating) and decisional (negotiator and disturbs solver). These roles occupy the intermediate part of the framework for the three stages, representing a medium appreciation by managers. In this grouping, the leader's interpersonal roles and contact have a higher valuation than the other roles in the grouping.

The third group of activities is shown by Group 4 (G4), being made up of only two roles: the interpersonal as representative and the informational as spokesperson. In all three stages leaders evaluate these two roles as of more casual performance.

Almost 80% of companies classified as stage 1 by their leaders are micro-enterprises according to their annual sales and these establishments have an average of 12 employees. In these companies the manager has a direct contact with employees and he has no other hierarchical levels to assist him, and therefore he is a supervisor of other roles. The first grouping of activities as mentioned above establishes stage 1 profile manager through the administrative process concept. In other words, the leader recognizes himself as playing the planner-controller role, reinforced by the functions of organizing and leading his employees.

In other words, the leader of these companies needs to centralize administrative activities for he has no human and organizational resources to support him, he sets the goals, assigns tasks, puts employees in action and he oversees execution. The functions of the administrative process, theorized for managers of large companies appear here as a perfect description of leaders from stage 1 businesses. This result comes as a surprise to researchers of small businesses.

Regarding companies classified as stage 2 by their leaders 25% of them are still micro-enterprises, but 50% are already small businesses according to their annual sales; on average these establishments have 30 employees. In these companies, the manager has a hierarchical level to assist him in the administration, and therefore he is a supervisor of supervisors. The first grouping of activities mentioned above includes only three of the functions of the administrative process and the roles of leader and monitor. The organization function plummeted in the evaluation of occurrence by leaders; probably that is linked to the emergence of supervising hierarchical levels which should do this activity. The organization function was replaced by the informational role of the monitor (obtaining information) and decision-making role of the entrepreneur (promoting improvements and new opportunities). In other words, the leader recognizes his planner-controller function, but to some extent this function was changed for - unlike the stage 1 leader, he recognizes he spends more time obtaining information and seeking opportunities. The existence of an intermediate level between the manager and the operative staff partially transforms the leader's work.

Regarding companies classified as stage 3 by their leaders only 14% of them are micro-enterprises, and 30% of them are medium-sized companies; on average these establishments have 44 employees. In these companies, the leader has two hierarchical levels to assist him in the administration, and therefore he is a supervisor of operative areas supervisors (manufacturing, commercial, financial). The first grouping of

activities mentioned above includes only two of the administrative process functions (planning and leadership) and informational roles of monitor and decision-making of the entrepreneur. In other words, the leader does not recognize himself in the planner-controller function, due to his distance from operative activities and operative supervisors. The planning function turns into establishing a direction others will control more directly, not him. Planning remains the most important activity of the leader's work, but related to obtaining information (monitor) and seeking opportunities (entrepreneur). The existence of two intermediate levels between the leader and the operative staff materially transformed the leader's work.

The second and third activities groupings are similar in all three stages. The second group features highlighting to relationship activities (contact and leadership) and lower dedication to activities as information sharing, negotiate

cooperation and solve conflicts. These activities draw a manager profile as "dealing with people", different from the first as "dealing with things" as information, goals, resources and opportunities. The third group had the lowest valuation of time spent on activities related to the interpersonal roles of representative and to the informational as spokesman. These activities express a "deal with environment external" to the company.

In summary as shown in Table 7, Stage 1 leaders have three profiles in time dedication order: planner-controller busy with execution, internal communicator with subordinates and as a link with the society. Stage two leaders also have three profiles: planner-controller busy with information and opportunities, internal communicator and as a link with the society. Stage 3 leaders also have three profiles: opportunities oriented planner, internal communicator and connection with society.

TABLE 7 – Managerial styles composition

Stages	Managerial styles (most valued functions and roles)
1	planner-controller, busy with execution internal communicator with subordinates link to society
2	planner-controller, busy with information and opportunities internal communicator with subordinates link to society
3	internal communicator with subordinates link to society internal communicator with subordinates

The results of this study soften criticism on the process approach as abstract and providing little evidence about what managers do. There was an appreciation of administrative functions by the leaders, corroborating with Pryor and Taneja (2010), Parker and Ritson (2005a; 2005b) and Lamond (2003, 2004) that both Henri Fayol and Henry Mintzberg are right. Thus, the two approaches would complete each other (Fells, 2000; Hales, 1986; Lamond, 2004). However, it is not clear yet how would this complementarity occur.

Carroll and Gillen (1987) suggested a theoretical sequence to join the process and the roles approaches. For them, the manager formulates an agenda to fulfill his responsibilities (Kotter, 1982), however, he needs to make choices brought by demands and dependent on constraints (Stewart, 1982) and while developing his agenda the manager would perform those activities inherent to each role (Mintzberg, 1973). So when the roles were combined on a single

process that would constitute an administrative role. While for Tsoukas (1994), both approaches conceive ontologically distinct layers. The process approach is more abstract and would focus on what the manager can do, while the roles approach would be more objective regarding practical aspects of his work and would focus on what he does. In short, the two approaches are appropriate to describe what the manager does, considering the stage of the business life cycle.

This research contributes to an interpretation of the use of the manager functions and roles in the reality of small businesses. The functions were valued by first stage company directors and at this stage functions did not match roles, but complemented each other through styles 2 and 3. In Stage 2, functions were combined with roles to form style 1 manager; at stage 3 the predominance of roles in style 1 transformed the very meaning of planning, from controller for strategic opportunities prospector.

The survey results describe managerial styles of small business leaders and show different styles at different stages. What the small business leader does as a manager is still poorly empirically investigated and this research contributes in this direction.

6 CONCLUSION

Questionnaires' constituents were conceptually based on managers' functions and roles. Thus, it can be assumed there is evidence there is a relationship between managers' functions and roles (theorized in large companies) and the work carried out by small businesses managers. Another finding of the results is the feasibility of researching managers' functions and roles together, rather than individually, as occurs in most studies.

In theory, the question of associating with the organization's performance is highly valued; thus the research question "is there a relation between a certain managerial style setting and small businesses performance?" deserved attention

from researchers. Examining the relationship between the manager's style and the performance of those small businesses that have achieved better results, and also the relationship between the managers' styles with those of poor performance is a suggestion for future research.

Despite the results achieved contribute to new interpretations on the work of the small business leader, it must be made clear this research has limitations. One limitation is sample size, since the number of cases per stage was not equal. It was reached 14 cases for stage 1, 20 for stage 2 and 36 for stage 3. This work was not concerned on generating inferences for the population but on performing exploratory analyzes, since after a big effort a desirable number of questionnaires was not achieved. Thus, we suggest similar studies with larger sample size be carried out, mainly in order to enable comparisons of enterprises by stages, as well as new studies in other sectors and other regions in order to compare the new results with the discussions presented here.

Another limitation and that brings up a great research opportunity is the very definition of functions and roles. Mintzberg (2010) commented his construction of roles seems more a "to-do list" than a consistent description of managers' work. A precise definition of the component activities of functions and roles can improve the results, answer questions from respondents and researchers and give new direction to the study of managers' work and small business managers' work.

NOTAS

- 1 For more details on this questionnaire, see Oliveira and Escrivão (2011).

REFERENCES

- Adizes, I. (1996). *Os ciclos de vida das organizações*. São Paulo: Pioneira.
- Anderson, P., Murray, J. & Olivarez, A., Jr., (2002). *The managerial roles of public community college*

chief academic officers. *Community College Review*, 30(2), 1-26.

Andersson, S. & Flóren, H. (2008). Exploring managerial behavior in small international firms. *Journal of Small Business and Enterprise Development*, 15(1), 31-50.

Barnard, C. (1971). *As funções do executivo*. São Paulo: Atlas.

Carlson, S. (1951). *Executive behaviour: History of management thought*. New York: Arno.

Carroll, S. J. & Gillen, D. J. (1987). Are the classical management functions useful in describing managerial work? *Academy of Management Review*, 12(1), 38-51.

Chapman, J. A. (2001). The work of managers in new organizational contexts. *The Journal of Management Development*, 20(1), 55-68.

Churchill, N. C. & Lewis, V. L. (1983, May-June). Growing concerns: Topics of particular interest to owners and managers of smaller businesses. *Harvard Business Review*, 61.

Comissão Nacional de Classificação (2007). *Classificação nacional de atividade econômica*. Recuperado de <http://www.cnae.ibge.gov.br/>

Cooper, A. C. (1979). Strategy management: new venture and small business. In D. E. Schendel, & C. W. Hofer (Eds.), *Strategic management* (pp. 316-327). Boston: Little Brown.

D'Amboise, G. & Muldowney, M. (1988). Management theory for small business: Attempts and requirements. *The Academy of Management Review*, 13(2), 226-240.

Dodge, R. H., Fullerton, S. & Robbins, J. E. (1994). Stage of the organizational life cycle and competition as mediators of problem perception for small business. *Strategic Management Journal*, 15(2), 121-135.

Drucker, P. F. (1981). *A prática de administração de empresas*. São Paulo: Pioneira.

Escrivão Filho, E. (2006). *Pequena empresa e administração estratégica: reconhecendo especificidades, restrições e facilitadores com o mapa organizacional* (Doctoral dissertation, Escola de Engenharia de São Carlos, Universidade de São Paulo, São Carlos).

Escrivão Filho, E. (1995). *A natureza do trabalho do executivo: uma investigação sobre as atividades racionalizadoras do responsável pelo processo produtivo em empresas de médio porte* (Doctoral dissertation, Universidade Federal de Santa Catarina, Centro Tecnológico.).

Fayol, H. (1975). *Administração industrial e geral*. São Paulo: Atlas.

Fells, M. J. (2000). Fayol stands the test of time. *Journal of Management History*, 6(8), 354-360.

Fillion, L. (1999). Diferenças entre sistemas gerenciais de empreendedores e operadores de pequenos negócios. *Revista de Administração de Empresas*, 39(4), 6-20.

Fink, A. (2003). *How to sample in survey*. California: SAGE.

Florén, H. (2006). Managerial work in small firms: Summarising what we know and sketching a research agenda. *International Journal of Entrepreneurial Behaviour and Research*, 12(5), 272-288.

Florén, H. & Tell, J. (2012). Managerial behaviour in small firms: Does it matter what managers do? In S. Tengbland (Ed.), *The work of managers: Towards a practice theory of management* (Chap. 13, pp. 245-263). New York: Oxford.

Galbraith, J. (1982). The Stages of growth. *Journal of Business Strategy*, 3(1), 70-79.

Gil, A. C. (1999). *Métodos e técnicas de pesquisa social*. São Paulo: Atlas.

Greiner, L. E. (1998). Evolution and revolution as organizations grow. *Harvard Business Review*, 76(3), 55-68.

- Gupta, Y. P. & Chin, D. C. W. (1994). Organizational life cycle: A review and proposed directions for research. *The Mid-Atlantic Journal of Business*, 30(3), 269-294.
- Hales, C. P. (1986). What do manager do? A critical review of the evidence. *Journal of Management Studies*, 23(1), 88-115.
- Hanks, S. H., Watson, C. J., Jansen, E. & Chandler, G. N. (1993). Tightening the lifecycle construct: A taxonomic study of growth stage configurations in high-technology organizations. *Entrepreneurship: theory and practice*, 18(2), 5-25.
- Jennings, P. L. & Beaver, G. (1995). Dimension of small business failure. *Journal of Strategic Change*, 4(4), 185-200.
- Julien, P. (1997). *Lês PME bilan et perspectives*. Québec: Economica.
- Kimberly, J. R. (1980). The life cycle analogy and the study of organization: Introduction. In: J. R. Kimberly, & R. H. Miles, *The Organizational life cycle: Issues in the creation, transformation, and decline of organizations*, pp. 1-17. San Francisco: Jossey-Bass.
- KOONTZ, H. (1980). The management Theory jungle revisited. *The Academy of Management Review*, New York, v. 5, n. 2, apr.
- Koontz, H. & O'Donnell, C. (1978). *Princípios de administração: Uma análise das funções administrativas*. São Paulo: Pioneira.
- Kotter, J. P. (1982). *The general managers*. New York: Free.
- Lamond, D. A. (2003). Henry Mintzberg vs Henri Fayol: Of lighthouse, cubist and the emperor's new clothes. *The Journal of Applied Management and Entrepreneurship*, 8(4), 330-356.
- Lamond, D. A. (2004). A matter of style: Reconciling Henri and Henry. *Management Decision*, 42(2), 5-23.
- Leone, N. M. C. P. G. (1999). As especificidades das pequenas e médias empresas. *Revista de Administração de Empresas*, 34(2), 91-94.
- Machado-da-Silva, C. L., Vieira, M. M. F. & Dellagnelo, E. H. L. (1998). Ciclo de vida, controle e tecnologia: Um modelo para análise das organizações. *Organização & Sociedade*, 5(11), 77-104.
- Mahoney, T. A., Jerdee, T. H. & Carroll, S. J. (1965). The job(s) of management. *Industrial Relations: A Journal of Economy and Society*, 4(2), 97-110.
- Miller, D. & Friesen, P. H. (1984). A longitudinal study of the corporate life cycle. *Management Science*, Providence, 30(10), 1161-1183.
- Miles, R. H. (1980). Findings and implications of organizational life cycle research: A commencement. In J. R. Kimberly, & R. H. Miles (Eds.), *The organizational life cycle: Issues in the creation, transformation, and decline of organizations* (pp. 430-450). San Francisco: Jossey-Bass.
- Mintzberg, H. (1973). *The Nature of managerial work*. New York: Harper and Row.
- Mintzberg, H. (2010). *Managing: Desvendando o dia a dia da gestão*. Porto Alegre: Bookman.
- Motta, F. C. P. (1978). A propósito "da sociedade organizacional". *Revista de Administração de Empresas*, 18(4), 71-75.
- Motta, F. C. P. & Pereira, L. C. B. (2003). *Introdução à organização burocrática*. São Paulo: Thomson.
- Nadler, D. A., Gerstein, M. S. & Shaw, R. B. (1994). *Arquitetura organizacional: A chave para a mudança empresarial*. Rio de Janeiro: Campus.
- Nadler, D. A. & Tushman, M. L. (1980). A model for diagnosing organizational behavior. *Organizational Dynamics*, 9(2), 35-51.

- O’Gorman, C., Bourke, S. & Murray, J. A. (2005). The nature of managerial work in small growth-orientated businesses. *Small Business Economics*, 5(1), 1-16.
- Oliveira, J. & Escrivão Filho, E. (2009). Ciclo de vida organizacional: Alinhamento dos estágios das pequenas empresas em quatro dimensões. *Gestão Industrial*, 5(1), 155-176.
- Oliveira, J. & Escrivão Filho, E. (2011) Ciclo de vida organizacional: Descrição de três estágios de desenvolvimento das pequenas empresas em quatro especificidades. *Revista Portuguesa e Brasileira de Gestão*, 16(1), 81-104.
- Oliveira, J., Escrivão, E., F., Nagano, M. S., Ferraudo, A. S. & Rosim, D. (2015). What do small business owner-managers do? A managerial work perspective. *Journal of Global Entrepreneurship Research*, 5(1), 1-21.
- Oliveira, J., Nagano, M. & Escrivão Filho, E. (2012). O trabalho de administrador dos dirigentes das pequenas empresas: Estilos baseados nas abordagens do processo e dos papéis para empresas do setor metalúrgico do Brasil. *Anais do Encontro de Estudos Sobre Empreendedorismo e Gestão de Pequenas Empresas (ENEPEPE)*, Florianópolis, SC, Brasil, 5.
- Parker, L. D. & Ritson, P. A. (2005a). Fads, stereotypes and management gurus: Fayol and Follett today. *Management Decision*, 43(10), 1335-1357.
- Parker, L. D. & Ritson, P. A. (2005b). Revisiting Fayol: Anticipating contemporary management. *British Academy of Management*, 16(1), 175-194.
- Pearson, C. A. L. & Chatterjee, S. R. (2003). Managerial work roles in Asia. *Journal of Management Development*, 22(8), 694-707.
- Pryor, M. G. & Taneja, S. (2010). Henri Fayol, practitioner and theoretician: Revered and reviled. *Journal of Management History*, 16(4), 489-503.
- Quinn, R. E. & Cameron, K. (1983). Organizational life cycles and shifting criteria of effectiveness: Some preliminary evidence. *Management Science*, 29(1), 33-51.
- Sayles, L. R. (1964). *Managerial behavior: Administration in complex organization*. San Francisco: McGraw-Hill.
- Scott, M. & Bruce, R. (1987). Five stages of growth in small business. *Long Range Planning*, 20(3), 45-53.
- Simon, H. (1979). *Comportamento administrativo: Estudo dos processos decisórios nas organizações administrativas*. Rio de Janeiro: FGV.
- Snyder, N. H. & Wheelen, T. L. (1981). Managerial roles: Mintzberg and the management process theorists. *Academy of Management Proceedings*, 1, 249-253.
- Stewart, R. (1967). *Managers and their jobs*. Londres: Pan Books.
- Stewart, R. (1982). A model for understanding managerial jobs and behavior. *The Academy of Management Review*, 7(1), 7-13.
- Tengblad, S. (2012). *The work of managers: Towards a practice theory of management*. Oxford: Oxford University Press.
- Terence, A. C. F. (2008). *Processo de criação de estratégias em pequenas empresas: Elaboração de um mapa estratégico para empresas de base tecnológica do pólo de São Carlos/SP (Tese de doutorado)*. Universidade de São Paulo, São Carlos, SP, Brasil.
- Tsoukas, H. (1994). What is management? An outline of a metatheory. *British Journal of Management*, 5(1), 289-301.
- US Small Business Administration (2008). *Table of small business size standards: Matched to North American industry classification system codes*. Recuperado de <http://www.sba.gov/size>

Welsh, J. & White, J. (1981). A small business is not a little big business. *Harvard Business Review*, 59(4), 18-32.

Williamson, O. E. (1995). *Organization theory: From Chester Barnard to the present and beyond*. New York: Oxford.

WREN, D. A. (1994). *The evolution of management thought*. New York: John Wiley & Sons

Wren, D. A., Bedeian, A. G. & Breeze, J. D. (2002). The foundations of Henri Fayol's administrative theory. *Management Decision*, 40(9), 906-919.

Yukl, G. (1989). Managerial leadership: A review of theory and research. *Journal of Management*, 15(2), 251-289.