

Analysis Of The Management And S-Commerce Practices Used By Micro And Small Women's Fashion Retailers In Caxias Do Sul – Rs – Brazil

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Abstract

In summary, the use and knowledge of management practices by managers is important, but they must be aware of the growth of digital tools as allies to sales and profit generation and use them in the process of standing out and reinventing themselves in the face of different market scenarios. The aim of this study is to analyze the management and s-commerce practices used by micro and small women's fashion retailers in Caxias do Sul - RS. The method used was descriptive and the research was a questionnaire survey with a quantitative approach. For the study, Spearman's correlation was used, with a correlation coefficient result between the two practices of 0.427, i.e. positive and moderate. Clusters were also checked, which resulted in two groups, the first with the best management or s-commerce practices and the second with the best practices in both. The sample was non-probabilistic and included 89 companies. In general, the results show that women's fashion retailers in Caxias do Sul make use of management practices, s-commerce and digital media. However, this does not occur in all the aspects they cover, thus leaving some gaps in information that are important and essential for day-to-day decision-making and to help improve performance in the face of changing economic scenarios.

Keywords: *Micro and small enterprises. Management practices. Women's fashion retail. S-commerce.*

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I. INTRODUCTION

In the world, micro and small businesses represent the largest and most important category of entities. They account for 99% of all companies, as well as representing a factor of progress and vitality for society. They are also responsible for generating most of the Gross Domestic Product (GDP) and jobs (García Sánchez et al., 2011).

In Brazil, entities classified as micro and small companies, even in periods of economic downturn, have the ability to reinvent themselves and re-enter the market, thus showing their degree of importance in the country's economic sector, since, even in the face of difficulties, the number of MSEs shows strong growth (Freitas, 2019).

Callado, Callado and Holanda (2008) and Carvalho and Lima (2011) assured that small and micro companies generate a significant part of the goods and services, and with this they collaborate with the national economy, therefore, they are important for the business field. In addition to their important economic role, MSEs are also recognized for creating jobs and income, which also characterizes them as an important part of expanding the economy (Lemes Júnior; Pisa, 2010 & Stacke, 2017).

According to SEBRAE (2014), MSEs make up 99% of organizations in Brazil and are responsible for 52% of the country's CLT-registered jobs. Even with all this importance in the Brazilian economy, these companies also have high bankruptcy rates. This indicates that, even though their role is significant, there are constant challenges to their survival. This proves how fundamental a role the business manager plays in the life of the establishment, as it is up to them to have a market vision of different scenarios, whether positive or negative, and to act quickly and efficiently to adapt to the new reality. In this way, management practices are tools that help guide and lead to the best decisions (Freitas, 2019).

Therefore, it is clear that management practices and the use of digital tools play an important role in contributing to numbers and positive decisions about the best definitions for business continuity, especially in the retail sector.

In view of the above and realizing the importance and relevance of the study, especially as it is a segment that does not have many verifications with this line of research (at least not detected) in the city of Caxias do Sul - RS, the question was created to be verified: what are the management and s-commerce practices used by managers of micro and small companies in the women's fashion retail trade in Caxias do Sul - RS?

We therefore hope to answer the research question by studying the literature and applying a questionnaire survey to micro and small entrepreneurs in the city's women's fashion retail trade, checking which management and s-commerce tools are used by managers and which of these are most appropriate to use in order to provide a better financial response.

In addition to management accounting practices, managers must be aware of the growth of digital tools as allies to sales and profit generation and use them in the process of standing out and reinventing themselves in the face of these different market scenarios. With greater accessibility for the population, the internet has become more present in people's daily lives, and new tools linked to the technological environment have become available. As a result, commercial relations have also been undergoing changes and managers are being asked to adapt in order to continue maintaining the bond with their customers. Faced with this new format imposed by technological changes, entrepreneurs also have the challenge of creating new strategies in their favor, using digital and its available tools (Zorrilla, 2002, Shin; Park & Moon, 2015).

Thus, retailers, especially those in the fashion sector, stand out for their large use of social media and networks, which shows how relevant and important this area is in terms of results (Pereira, 2020).

Therefore, the purpose of this study is to indicate and guide the best practices that a women's fashion retail company can use to improve its performance, as well as to establish a solid foothold in the market, thus promoting results for the national and local economy, as well as benefiting citizens by hiring employees to help contribute to the positive effect.

In addition to the first introductory part, this article contains four more sections. The second presents concepts about management accounting, management practices, digital marketing, social commerce and its practices and tools, as well as studies related to this research. The third section presents the methodological procedures used to carry out this research. The fourth section presents the results and their analysis and finally, the fifth section concludes the study.

II. THEORETICAL BACKGROUND

Management accounting

Since its earliest days, accounting has served to provide information on assets. With social advances and because it is a social science, it has been updated and renewed through new technologies, leaving models and standards behind. However, what hasn't changed is its purpose, which is to measure, compare and analyze the wealth and performance of entities' capital, since from the outset they have represented the social need to protect and increase capital (Iudícibus, 2020). In addition, accounting is a science that studies, clarifies and shows the facts that can alter a company's assets, as well as being a social science that goes hand in hand with changes in society (Iudícibus & Marion, 2018).

With its progress, new areas have been reached with much more concentration on certain accounting topics, thus allowing the user within the company to achieve the best way to capture, verify and analyze the variations that occur in the reports. As a result, accounting has played a fundamental role in control and monitoring, and is an important management tool (Freitas, 2019). Therefore, it should be noted that an entity without accounting has no chance of surviving or planning its growth, as it is a company without a history (Silva et al., 2002).

In order to support managers, management accounting emerged, with the aim of maintaining the continuity of the organization, as well as generating more profitability, all through a focus on providing information to the company's internal users. Before its creation, all information was restricted to monetary issues. With the focus on management, information related to operations, products, services, employee performance and the opinion of the external public, mainly customers, came to the fore. All of this has helped management to have a more accurate idea of its assets (Freitas, 2019).

Therefore, management accounting is all the information that has an accounting origin and circulates internally in a company and which is useful for management in aiding decision-making (Pizzolato, 2000). The purpose of management accounting is to provide managers with mechanisms to help them make the best use of the information obtained, in order to promote better use of economic resources (Crepaldi, 2002; Warren; Reeve; Fess, 2007 & Santos et al., 2005).

The challenge for this area is to provide information that is useful and relevant so that the best answers can be found to questions that arise throughout the company. The management accountant must strive to bring more than accounting information to the administrative areas, and must be proactive in informing them of any data that is convenient and timely, in order to ensure that management has the best deliberations for the long term (Crepaldi, 2002). At the same time, the management accountant has the task of taking information to any area of

the entity, as this reflects the way in which the organization will make use of it, thus having the opportunity to control and outline the company's objectives within an overall vision (Padoveze, 2000).

In addition, it is important to note that the provision of improved and appropriate information from management accountants brings success and adds value to companies (Atkinson et al., 1997). Thus, in order to attest to the success of entities, managers and administrators make use of accounting data to implement strategies that lead to these positive and valuable results (Horngren; Datar & Foster, 2004).

Associated with this, management accounting is totally geared towards the area of administration, as its information, provided in the right way, is a source for the entity's decisions (Pizzolato, 2000). Given these aspects, it should be emphasized that the continuity of an organization is totally linked to the management information it receives. When there is a lack of data to help managers make decisions, this is one of the biggest threats to the company's continuity (Crepaldi, 2002). Furthermore, at the present time, when competition is more fierce, managers increasingly need management information with a high level of precision and relevance so that they can continue with their activities and add value (Iudícibus; Martins & Gelbcke, 2003).

At the same time, small businesses are often managed by the partners themselves. These, in turn, have academic knowledge related only to the core of their business, without much idea or understanding of management or finance, which can result in closures in the initial years and a high rate of bankruptcies (Crepaldi, 2002).

Combined with this, organizations achieve prosperity based on offering good products and services and, although management accounting does not attest to their success, it highlights that if accounting information is poorly executed, this can lead to huge crises for entities. In this way, accurate and timely accounting data can generate considerable value and success for companies (Peres & Gomes, 2000).

Therefore, in all companies, regardless of their geographical distribution, their size and segment or even their financial scenario, management accounting must be applied in order to generate good results (Lunkes, 2007). For this reason, management practices are responsible for bringing control and development to companies through performance analysis, setting objectives and good organizational control (Maximiano, 2000). In this sense, it can be concluded that all MSEs should have management accounting adopted and adapted to their needs, as this can guarantee the survival of the business (Silva et al., 2002).

Management practices

For many years there has been speculation about the fluctuations in the productivity and performance of similar organizations and/or those in the same segment. After a long time, economists identified many points that led to performance, such as capital, skills, technology and other aspects. This led to the conclusion that the quality of management is the main factor responsible for the differences perceived over time (Bloom & Van Reenem, 2007).

In this way, it is clear that the lack of management, control and management information hampers decision-making, as it is impossible to measure the performance of each sector of the organization. In view of this, it should be noted that in micro and small companies the lack of monitoring of performance and operational activities is one of the main management difficulties. Therefore, it should be emphasized that each entity must create control models that suit its needs and desires (Albarez & Bonizio, 2007). With regard to the allegations, it is clear that MSEs have virtually no mechanisms for management and that administrators act on intuition and improvisation when making decisions (Lacerda, 2006). In addition, they believe in and trust their years of experience, adopting intuition to define the next steps (Queiroz, 2005).

Management practices make it possible for organizations to streamline elements within their daily lives. Managers' actions are now geared towards all the specificities, sectors and particularities of the organizational environment. Issues related to the history, origin and other aspects of the organization generate a mark on the company. In this way, these cultural aspects have an impact on managers' decisions and actions (Maia, 2008). In this respect, it is said that the culture present in an entity's environment is responsible for the values of the skills and knowledge that will be worked on in it, because culture demonstrates how all management practices are carried out within the company, and that it is also a determining factor in the development aspect of the organization (Stacke, 2017).

Management practices are part of the daily routine of organizations and are seen in sectors such as human resources, production, logistics and operations (Maia, 2008). The areas of invoicing, finance (receivables and payables) and receipts also stand out (Gitman, 1984). It should also be noted that the practices involve investment and resources, as well as generating guidance for managers (Ross; Westerfield & Jaffe, 1995). The use of these practices helps companies to measure and evaluate the performance of the processes carried out within each sector, thus promoting better use of information by managers and helping to generate better and more accurate decision-making (Kaplan & Norton, 1997).

Therefore, the methods that organizations use with regard to the information provided by management practices and the extent to which they work on these aspects of data control play a fundamental role in the smooth

running of entities and also have a direct influence on the continuity and smooth running of the company's activities (Carvalho & Lima, 2011).

Over time, management practices reach different levels of development and effectiveness (Brito & Sauan, 2016). In order to increase this effectiveness, tools can and should be used to promote practices within social networks. For this, digital marketing is used, which also has its metrics and means of control and helps to promote the continuity of organizations (Adolpho, 2011).

Digital marketing

The purpose of marketing is to meet and determine social and human needs. It is therefore a way of generating profit through actions taken to meet these needs. Marketing is totally linked to and focused on attracting new customers and also retaining them, and to do this it makes use of the means of constitution, delivery and verbalization focused on the interests of consumers (Kotler & Keller, 2012).

One of the main purposes of marketing is to meet the needs of sales, and its aim is that this effort becomes futile, as marketing will work to make this process more uncomplicated and agile. In order to carry out this process with excellence, you need to have a level of knowledge and understanding of your customers. From this, it is possible to design and set objectives that make the sales process more dynamic and easier, requiring less effort. Therefore, marketing must reach and make the customer willing to consume (Drucker, 2002).

On the other hand, managers often believe that marketing only serves to sell, and point out that marketing is the union of many strategic and controllable tools that, if well adopted, can materialize, generate demand and profitable relationships, thus meeting the marketing plan drawn up in the organization (Kotler & Armstrong, 2015).

In this respect, companies need to redefine their marketing mix, because with the arrival of new channels that lead to communication and also with the other methods available for making purchases, interaction with the consumer requires greater attention. Therefore, if the organization wants to remain competitive in the market, it needs to pay attention to its brand and its customers (Kannan & Li, 2017). With the advent of new means of communication, such as social networks and other media, it should be noted that it is possible to reach the consumer customer rather than having the customer reach the company (Ribeiro, 2010).

With this change in the media and the arrival of all this social media, control over what is said about products, services, comparisons with competitors and experiences rests with the consumer and no longer with the company, whether it is on the internet or not. Therefore, these digital relationship networks on the web affect all organizations regardless of their wishes. The consumer is at the center of the Internet and their considerations must be taken into account, as everyone on the web is looking for relationships, information, dialogue and fun (Torres, 2009).

In view of this, consumers on the media share texts, images, audio and videos, either with their network or with companies, and this allows organizations to gain a greater presence and also to have the possibility of improving communication, as well as being a stimulus for them to keep reinventing themselves and becoming more relevant (Kotler & Keller, 2012).

Similarly, digital marketing applies the same precepts as traditional marketing, but uses the internet to target these principles. This method is increasingly present in organizations because it brings several benefits, such as lower costs, agility, comfort, proximity to the consumer, as well as gathering customer data (Las Casas, 2006). In addition, organizations can use the data collected to create more niche and specific advertisements and promotions for their consumers. Another important point is that, in the case of customer complaints, the company has the opportunity to resolve them more quickly and also to improve its products and/or services through this feedback (Brandão, 2001).

On the other hand, marketing has a whole function around making the relationship between customer and supplier the best it can be and, in order to do this, all the issues involving customer service, sales, payment, delivery and all the relevant transactions are analyzed. All this because e-commerce is not just about buying and selling products and/or services, but also about relationships, a combination of factors, whether online or offline, in order to be successful (Lucian; Durão; Moura, 2007; Kotler; Kartajaya & Setiawan, 2017).

All these actions carried out in the digital environment have a very quick response, bringing results on the same day that they are published, in other words, through e-commerce it is possible to speed up and facilitate a process as well as being able to improve the launch of an advertisement, but in order to achieve the expected results, everything must be well planned and aligned (Balakrishnan; Dahnil & Yi, 2014).

In view of the above, it should be noted that with the arrival of these technological means, the retail sector has seen competition increase, both nationally and internationally. All of this is because the digital environment allows opportunities, financial issues and suppliers to be available to a greater number of people, making it much more visible and competitive. It is also clear that for this reason the retail market has also become more widely seen and that this allows for greater innovation, an ideal and more structured environment, thus making the experience of buying and selling online much more pleasant and practical (França & Siqueira, 2003).

It should also be noted that companies can no longer do without all the tools available on the Internet, as today they are one of the main means of dialog with consumers and suppliers, and bring contributions and benefits to users (Brandão, 2001).

In this way, it is clear that there are more reasons to get involved in e-commerce than to stay out of it, because digital marketing is not about trends, but about well-designed strategies and plans (Turchi, 2019 & Sebrae, 2020).

And for this, new opportunities have been created, with new marketing projections through the use of devices and new technological innovations, making use of the tools available within social networks (Liang; Turban, 2011 & Lal, 2017).

S-commerce

With the arrival of the internet, commercial relations and transactions have changed in e-commerce, because with this evolution, interaction between people has become much more online, mainly using social networks (Tomas; Meschgrahw & Alcantara, 2012). In addition to changing the relationship between organizations and consumers, the use of social networks has also brought with it a new profile of consumption and buyer behavior (Martins et al., 2015).

This new form of commerce carried out via social media mainly uses Instagram and Facebook. It is therefore commerce that makes use of the social media present to carry out transactions, all through the interaction generated by them (Liang et al., 2011; Wang & Zhang, 2012).

In recent years, the use of social media to promote sales has become the main factor responsible for the exponential increase in the popularity of these networks, as they have created new benefits and possibilities in this digital universe. As a result of this growth, consumers now have new ways of experiencing shopping through s-commerce (Liang & Turban, 2011).

S-commerce (Social commerce) means carrying out the same process as you would in e-commerce, but using social networks. To do this, social tools are used, which are nothing more than Instagram and Facebook, for example. Social commerce can be considered a subgroup of e-commerce that uses social media (Turban; Bolloju & Peng-Liang, 2010). In this way, s-commerce can be characterized by the union between e-commerce and social networks. Through this, it is possible for organizations to obtain information about their range of products and/or services from these consumers (Hajli, 2017).

With the arrival of social networks as a means of generating revenue, organizations have seen the possibility of spreading the name of their brands, as well as their products and/or services, in addition to the great opportunity to significantly increase their sales through this new medium known as social commerce, which has brought with it the possibility of carrying out the entire purchasing process within social media (Galinari et al., 2015).

The main point of s-commerce is to be able to use the main tool available on a social network, which is the possibility of influence and relationships between people. Therefore, this new form of commerce is considered to be the main trend, since through its use it is possible to attract new customers and advertise products, becoming closer to the consumer and generating greater sales (Mendes, 2013).

In line with this, social commerce is also characterized by people's collective participation, where they can contribute, get tips, information about products and/or services, analyse them, ask for opinions, rely on feedback and also finalize their purchases, all of which favours social media as well as companies (Liang & Turban, 2011).

However, because this relationship between people is so involved, companies need to be very attentive and connected to their audience, as well as understanding them with excellence. Another important and watershed point is to assimilate that understanding people and understanding them is fundamental to this new form of e-commerce, i.e. communication must be very well executed (Garrido, 2012). On the other hand, by having this closer relationship with the consumer, brands are able to perceive their consumers' product preferences and shopping experiences much more easily (Turban; Bolloju & Peng-Liang, 2010).

In addition, organizations also need to be aware that by using social commerce, they need to build much stronger trust with their customers, because these consumers create and share their experiences and opinions with others. For this reason, when it comes to innovation in the area of technology and communication, s-commerce has gained prominence and repercussions in the areas of research and the market (Liang; Turban, 2011; Lal, 2017; Lin; Li & Wang, 2017).

These studies have highlighted the fact that cultural influence is very present in the relationship between consumer behavior and for this reason s-commerce practices can change according to the cultural reality of the target audience. It is clear then that intimacy and a relationship with the consumer is essential for them to have confidence in the brand and to be successful (Yin et al., 2019).

S-commerce practices

The new ways of doing business online have come about through the merging of social media with the most diverse platforms, thus generating the possibility of new commercial activities (Wang; Zhang, 2012; Liang & Turban, 2011). As a result, companies have taken on new challenges, having to adapt and adhere to new business processes (Wang & Zhang, 2012).

As a result, companies have had to create new processes, using the content and practices carried out by Internet users and also by the companies themselves through operational experiences, all to meet the different cultures, needs and interests of consumers and users (Wang & Zhang, 2012).

To this end, it has been identified that online business processes through s-commerce have five basic steps, which are related to (digital) marketing/advertising, research relationships, orders and their negotiations and, finally, payment and delivery of the order (Leeraphong & Papasratorn, 2018).

When it comes to s-commerce, another point that must be closely observed and analyzed, in addition to technology and information, is people, because they are the ones who are always connected and at the forefront of all the new social commerce practices. As a result, all of a consumer's interests in certain subjects and their desires must be diagrammed so that they can be taken from the technological to the real (Wang, 2011). In the digital world, however, we have a great plurality of individuals and desires, making the task of understanding these consumers much more challenging (Wang & Zhang, 2012).

In this sense, new business models and strategies are being developed, working the different social media online and offline and creating diverse and different commercial activities, forming alliances through offline retailers and inserting co-creation with different customers, further broadening perspectives and business to leverage revenue (Wang & Zhang, 2012).

Social commerce represents and embraces diversity, as well as being able to reach new spaces, bringing customers the needs they require. A good and initial example of this was the creation of smartphones with access to a wide range of applications, in order to provide users with the means to help them with their needs. When it comes to social commerce, in the context of information, it came about through the user themselves, but made possible by technologies, generating and making available all this interaction and new possibilities between members (Wang & Zhang, 2012).

S-commerce tools

Social commerce tools are related to the technologies adopted by companies (Lunardi; Dolci & Maçada, 2010). These insertions of tools within the environments of organizations are linked to the environment itself, the processes related to decisions and also in relation to their managers/entrepreneurs in the face of psychosociological factors (Fink, 1998).

The tools are social networks. With them we have the incentive to establish the relationship between the user and the organization and also between the organization and the user. These networks are able to foster relationships between people, which would often not be possible without this digital environment (Martins et al., 2015).

Another point in relation to the tools is that they use the different technologies to create ways in which companies can and should anticipate trends, staying ahead of the game and using them to disseminate their ideas on the pages through the operation of the resources available on the social network. To this end, examples of some of the features used include links to product/service publications, information related to the products on offer, as well as opinions and ratings about the company and products/services (Souza & Schoeffel, 2013).

Alongside this, the availability of the tools also highlights the possibility of interaction and exchange between users regarding their experiences, the quality of products and services, as well as the opportunity to search for recommendations and compare prices between the options on offer, all because these tools are intended to improve and speed up negotiations (Gavioli, 2012).

Among the tools, we have the ones that stand out the most worldwide and are ranked as follows: Facebook is the first network to stand out and is widely used for advertising and creating ads; in second place we have Instagram; in third place Twitter; and in fourth place we come across LinkedIn. Instagram used to be fourth on the list, but it has become second due to all the leverage and insertion of new tools within the platform, creating a much faster pace of connectivity and response between companies and users (Statista, 2020). For this reason, it can be said that, when it comes to commercial transactions using s-commerce, Facebook, Instagram and Twitter currently represent the strongest and most important tools (Kircova; Yaman; Köse, 2018 & Statista, 2020).

III. RESEARCH METHODOLOGY

Related research

This section presents works in which the objectives are similar to those proposed. They serve as a basis for guidance and also for small comparisons and, above all, to improve the work being carried out.

In the study carried out by Carvalho and Lima (2011, p. 48), the general objective was to "analyze the

management practices used by micro and small companies in the clothing sector in the city of Sousa/PB, as well as to identify clusters according to the opinions of the managers interviewed, in order to better understand the strategies used in these organizations in relation to management practices". As a result, it was found that, in general, the city's clothing retail companies use management practices intuitively and based on the experiences of each manager, but in a disorganized and informal way, without any plan with structure and consistency to overcome and reduce the bottlenecks in the decision-making process.

Stecanella et al., (2016, p. 1), in their study, aimed to "identify the importance of using management accounting as an aid to the management of companies in the retail sector". In turn, the results showed that management accounting is fundamental for monitoring, boosting and also clarifying through the information it makes available, as well as serving to assist and give direction to the decisions made by managers, in order to achieve goals and improvements. The point was also reached that it is necessary for managers to delve deeper into the practices in order to be able to create better actions and mechanisms with the aim of achieving greater competitiveness and effectiveness in companies.

In the research carried out by Franco (2018, p. 15), the general objective focused on "analyzing the opportunities and challenges of the beachwear market in the s-commerce modality". The study concluded that the main opportunities are related to the low cost of starting a business, minimum stock, expanding market niches and the ease of opening an account with an s-commerce tool. As for the challenges, they found points such as great competition, difficulties when exchanging products, resistance to online shopping and the impossibility of trying on products.

In her work, Teixeira (2018, p. 15) defined the general objective as "analyzing the use of digital media, specifically Instagram, as a communication tool in the purchasing process in small online makeup stores". As a result, the following points were reached: the social network Instagram brings customers closer to the company, awakens their desire for the products and generates consumer trust with the store, but word of mouth still has a very important weight in finalizing a deal and companies need to be very attentive to new trends and innovations.

Freitas (2019, p. 3) aimed in his study to "verify the use of management accounting in Brazilian micro and small companies, as well as to assess the importance that information obtained through management reports has for their management, and also to identify difficulties in the relationship between the entrepreneur and the accounting professional". As a result of the study, we came to the conclusion that the reports provided by accounting are little used by company managers, and that these managers have little knowledge of their functionalities, largely due to their lack of academic knowledge and also on the part of accountants who do not inform them of their usability. Another point that generated attention was the fact that managers see the accountant only as a tax agent.

In the study carried out by Pereira (2020, p. 17), the general objective was "to analyze how the use of s-commerce can impact the sales performance of companies located in the Fashion Center of Fortaleza". In response to the objective, the following result was reached: s-commerce is very well internalized in the retail sector in Ceará and entrepreneurs see the benefits of using it as improved service, increased sales, new customers and access to valuable information for the company, as well as decisions based on customer influence.

Research design

As for the technical procedures, a bibliographic study was carried out, which, according to Gil (2018), is nothing more than a study based on material that has already been published. Sources such as books, dissertations, magazines, theses and scientific events are widely used, but with the internet, many materials can be found digitally, as well as on disks, CDs or tapes. Therefore, in this study, references were sought in books (physical and digital), dissertations, articles and magazines (national and international) on management accounting and its practices, as well as e-commerce, s-commerce and their tools.

In terms of objectives, the descriptive method was used. This method is portrayed by Martins and Theóphilo (2007) as a means of identifying the opinions present in a given population through attitudes, situations and points of view, for example. In addition, Pereira (2020) characterizes descriptive research as the most widely used method and that the aim is to expand the conclusions of the investigation to the whole. As for Gil (2018), descriptive research studies the characteristics of certain groups, such as their age, gender, schooling, levels of understanding, financial and social conditions.

In view of the above, the methodology chosen fits perfectly with the proposed study in question. In order to approach the problem, the quantitative method was perfectly suited to the objectives that were intended to be achieved, because, as described by De Sordi (2017), the quantitative method is mostly based on theories that already exist, as well as being a very objective means that uses statistical tests for analysis. Related to this, Gil (2018) describes that it is an approach that aims to know people's behavior and that after data collection, quantitative research is carried out in order to conclude what the study proposes. In this case, in order to achieve the quantitative method defined in the study, after applying a questionnaire with objective questions, the data obtained was collected and verified. This enabled statistical analysis to be carried out in order to answer and

clarify the subject.

Data collection and analysis procedures

For data collection and analysis, a questionnaire was produced to achieve the research objectives. This method, as defined by Silva and Menezes (2001), aims to acquire knowledge in order to solve problems, which involve local interests and truths. According to Andrade (2010), the application of a structured questionnaire consists of questions used in the same way by different subjects. Despite these allegations, Gil (2018) contributes by saying that questionnaires are questions answered in writing by the people surveyed, with the aim of getting to know different opinions, feelings, beliefs, interests, etc. He goes on to say that analyzing this data involves tabulating the facts, calculating and interpreting them, until a link is made between the results and existing theories and figures.

A structured questionnaire was used, known as a survey and made possible using a likert scale. The analyses were tabulated in Excel and analyzed using the Statistical Package for the Social Sciences software in its 20.0 version (SPSS 20.0) and the data was presented in tables.

The analyses were carried out using descriptive statistics techniques and cluster analysis, which is defined by Maroco (2003) as a technique that divides data into groups, classifying them into homogeneous groups, i.e. looking at the similarities or differences between them. Spearman's correlation was also checked which, according to Siegel (1975), is a means of measuring the intensity and degree of association between two variables. To do this, it is necessary to check whether the variables are associated and the degree of this association. Cross-tabulation was also carried out, defined by Malhotra (2012) as a tool that uses two variables tabulated simultaneously in order to check how the responses vary from group to group.

IV. RESULTS AND DISCUSSIONS

This topic shows the results obtained through the application of a face-to-face or online questionnaire. After collecting data with structured and objective questions, it was possible to verify the management and s-commerce practices that are or are not used by micro and small companies in the women's fashion retail trade in the city of Caxias do Sul - RS, as well as to obtain results on the profile of the respondent and the company.

Initially, questions relating to the respondent's profile are analyzed, followed by a general analysis of the company and then the use and perceived importance of using management practices and s-commerce. The results were analyzed and discussed according to the theories presented throughout the article.

Profile of respondents

In order to learn more about the managers of micro and small companies in the women's fashion retail sector in the city of Caxias do Sul - RS, we sought information on the age, education level and the gender of the owners or managers, which are shown in Table 1.

Table 1 – Profile of respondents

Age			Education level			Gender		
Years	Quant.	%	Education level	Quant.	%	Gender	Quant.	%
18 – 26	10	11.24	Elementary	0	0.00	Feminino	78	87.64
27 - 35	37	41.57	High School	13	14.61	Masculino	11	12.36
36 - 44	23	25.84	Higher Education	73	82.02	Total	89	100.00
> 45	19	21.35	Postgraduate	3	3.37			

Source: elaborated by the authors (2021).

Table 1 shows that the vast majority of companies in the sample of 89 respondents are run by women, representing 87.64% of the total.

With regard to the age of the owners or managers, the age range that stood out was between 27 and 35, representing 41.57% of the sample, followed by ages 36 to 44 and over 45, where there was little percentage variation between the two (25.84% and 21.35%, respectively), but there is a significant proportion in this category.

We also looked at the level of education of entrepreneurs in the women's fashion sector in Caxias do Sul - RS. The majority have a university degree, with 73 respondents, representing 82.02% of the total.

Company profile

The aim of this subsection was to highlight the companies' tax regime, their size, internet access resources, website, social networks, WhatsApp and time on the market, with a view to checking mainly for internet-related issues that might favor the sale of their products in the digital environment. Table 2 shows the profile of the companies. Table 3 breaks down their internet access and social media resources and Table 4 shows their means of communication and length of time in the market.

Tabela 2 – Company profile

Tax system			Size		
	Quant.	%		Quant.	%
National Simples	89	100.00	Individual microentrepreneur	53	59.55
Presumed profit	0	0.00	Microenterprise	34	38.20
Real profit	0	0.00	Small business	2	2.25
Total	89	100.00	Total	89	100.00

Source: elaborated by the authors (2021).

The peculiarity in the sector of the companies' tax regime shows that 100% of the 89 respondents have their company classified under the simple national system. With regard to the size of the company, as shown in Table 2, 59.55% of them are individual micro-entrepreneurs, with up to one employee on their staff. Next, 38.20% are classified as micro-enterprises. Small businesses account for a tiny 2.25% of the 89 respondents.

Table 3 - Internet access and social networks

Internet access			Site			Social networks		
	Quant.	%		Quant.	%		Quant.	%
Cell phone only	0	0.00	Yes	34	38.20	Facebook	8	8.99
Computer/notebook only	0	0.00	No	55	61.80	Instagram	19	21.35
Computer/notebook and cell phone	89	100.00	-	-	-	Face., Insta.	62	69.66
Total	89	100.00	Total	89	100.00	Total	89	100.00

Source: elaborated by the authors (2021).

Moving on to questions related to the internet and its networks, it can be seen that, in the sample of internet access resources, 100% of the respondents have a computer/notebook and cell phone in their companies to help with their day-to-day work and access to new technologies. Table 3 also shows the data from the investigation into whether or not companies have a website. This data is important for checking how much companies are using virtual sales tools. The results show that only 38.20% of them already have a website, while 61.80% have not yet adopted this model of offering products. With regard to social networks, which analyzed the main and most necessary ones for companies in the fashion industry, which are Facebook and Instagram, 69.66% of the companies have both applications, which represents 62 of the 89 respondents, followed by 21.35% with Instagram only and a small portion with Facebook only, which totals 8.99%.

Table 4 - Media and time on the market

Company's WhatsApp			Time in Enterprise		
	Quant.	%		Quant.	%
Yes	89	100.00	< 1 year	5	5.62
No	0	0.00	1 and 3 years	10	11.24
			3 and 5 years	13	14.61
			5 and 10 years	25	28.09
			> 10 years	36	40.45
Total	89	100.00	Total	89	100.00

Source: elaborated by the authors (2021).

Table 4 also shows the data obtained on WhatsApp as a customer service tool, in which case there was 100% adherence. Another piece of data collected and analyzed was the length of time the company has been on the market in the city of Caxias do Sul - RS and it was found that 40.45% of the companies have been operating in the city for more than 10 years, followed by 28.09% who have been operating for between 5 and 10 years, 14.61% for between 3 and 5 years, 11.24% for between 1 and 3 years and, finally, 5.62% for less than 1 year, which represents 5 companies.

Characteristics of the management and s-commerce practices used

Table 5 shows the mean and standard deviation of management and s-commerce practices. The relationships between the various forms of management practices and s-commerce are shown in Tables 6, 7, 8, 9 and 10.

Table 5 - Mean and standard deviation of management practices and s-commerce

		Management Practices	Mean	Standard Deviation
Frequency		Accounts payable control	4.63	0.629
		Accounts receivable control	4.62	0.631
		Cash flow	4.40	0.794

	Inventory control	4.25	0.787
	Budget	4.09	0.848
	Contribution margin	4.03	0.859
	Sales price formation	4.18	0.777
	Analysis of financial statements	3.72	0.953
	Knowledge of the monthly result (profit or loss)	4.34	0.768
	Analyzes the monthly result compared to other periods	4.22	0.876
	Uses information on the company's results to make decisions	4.25	0.843
Importance	Accounts payable control	4.66	0.475
	Accounts receivable control	4.61	0.556
	Cash flow	4.48	0.566
	Inventory control	4.35	0.641
	Budget	4.17	0.678
	Contribution margin	4.10	0.708
	Sales price formation	4.22	0.703
	Analysis of financial statements	3.96	0.673
Utilization	S-commerce	Mean	Standard Deviation
	Promoting the company	4.52	0.740
	Promotion of products and/or services	4.72	0.674
	Increased sales	4.28	0.812
	Increase the company's relationship with the customer	4.31	0.595
	To improve customer service	4.42	0.599
	Competitors are using it	4.38	0.683
	Customer influence	4.19	0.721
Benefits	Help increase revenue	4.22	0.876
	Help in obtaining new customers	4.57	0.655
	Helps improve customer service	4.46	0.755
	Allows you to get to know your customers better	4.29	0.726
	Facilitates obtaining useful information for the company	4.26	0.699
	Allows the information generated to be used for strategic purposes	4.29	0.588
	Provides a deeper understanding of the competition	4.08	0.661
	Generates information that aids decision-making	4.04	0.656
Increases the ability to identify problems in advance	3.85	0.700	
Provides a better understanding of the company's strengths and weaknesses	4.21	0.790	

Source: elaborated by the authors (2021).

Based on the average responses to management practices and the average s-commerce and standard deviation of both, we tried to see how much uniformity can be obtained between the sets.

With regard to management practices, the smallest deviations are seen when the following are highlighted: importance of accounts payable, receivable and cash flow, which are represented by a mean of 4.66, 4.61 and 4.48 and deviations of 0.475, 0.556 and 0.566 respectively, in this case demonstrating greater uniformity in the data set. Following on from this analysis, the points that show the most disparity and unevenness are: frequency of budgeting and contribution margin, analysis of profit or loss in relation to other periods and whether the company's results are used for decision-making, these aspects are accompanied by the following data collected: 4.09 average and 0.848 deviation, 4.03 and 0.859, 4.22 and 0.876 and 4.25 and 0.843, respectively. In addition to these, the aspect that generated the most distance was the frequency of use of the financial statements, where it can be seen that the majority consider it important, but not practical. This data is represented by a mean of 3.72 and a standard deviation of 0.953.

When it comes to s-commerce and its uses and perceived benefits, the following issues are observed: with the closest proximity between the data comes the use to increase the company's relationship with the customer, use to improve customer service and the benefit of the information generated being used for strategic purposes, these aspects with a mean of 4.31, 4.42 and 4.29 and a standard deviation of 0.595, 0.599 and 0.588. When it comes to the greatest distance between the data, there is the benefit in helping to increase sales, where the vast majority do not perceive this to be the case when using s-commerce practices, this aspect is accompanied by the following mean and standard deviation data: 4.22 and 0.876.

Table 6 - Spearman correlation between average Management Practices and S-Commerce

Spearman's rho	Mean MP	Correlation coefficient	1	0.427**
		Sig. (bilateral)	.	0
		N	89	89
	Mean SC	Correlation coefficient	0.427**	1
		Sig. (bilateral)	0	.

		N	89	89
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** Correlation is significant at the 0.001 level (two-sided).

Source: elaborated by the authors (2021).

Table 6, shows the Spearman correlation data, the purpose of which is to check whether two sets of data agree or disagree with each other. In order to do this, the averages of the answers obtained for management practices were checked against the averages for s-commerce and a correlation coefficient of 0.427 was found, meaning that the correlation is positive and moderate, i.e. there is a medium correspondence between the two variables analyzed. This result is confirmed according to the parameters set out by Bisquerra, Sarriera and Martinez (1987)

To analyze the groupings, we used the K-means analysis and came up with a two-group solution involving 89 respondents. These were derived from the answers related to management practices and s-commerce. The distance obtained between the two centroids was 4.612 and in each group (1 and 2) we found 35 and 54 companies respectively.

Table 7 - Comparison between centroids

	Cluster Center		
		Cluster	
		1	2
Frequency	Accounts payable control	4.09	4.98
	Accounts receivable control	4.06	4.98
	Cash flow	3.77	4.81
	Inventory control	3.49	4.74
	Budget	3.37	4.56
	Contribution margin	3.29	4.52
	Sales price formation	3.51	4.61
	Analysis of financial statements	2.89	4.26
	Knowledge of the monthly result (profit or loss)	3.89	4.63
	Analyzes the monthly result compared to other periods	3.66	4.59
Uses information on the company's results to make decisions	3.66	4.63	
Importance	Accounts payable control	4.31	4.89
	Accounts receivable control	4.23	4.85
	Cash flow	4.03	4.78
	Inventory control	3.80	4.70
	Budget	3.66	4.50
	Contribution margin	3.51	4.48
	Sales price formation	3.80	4.50
	Analysis of financial statements	3.43	4.30
Utilization	Promoting the company	4.43	4.57
	Promotion of products and/or services	4.71	4.72
	Increased sales	3.74	4.63
	Increase the company's relationship with the customer	4.09	4.46
	To improve customer service	4.23	4.54
	Competitors are using it	4.17	4.52
	Customer influence	4.03	4.30
Benefits	Help increase revenue	3.89	4.44
	Help in obtaining new customers	4.37	4.70
	Helps improve customer service	4.06	4.72
	Allows you to get to know your customers better	4.09	4.43
	Facilitates obtaining useful information for the company	3.97	4.44
	Allows the information generated to be used for strategic purposes	4.00	4.48
	Provides a deeper understanding of the competition	3.91	4.19
	Generates information that aids decision-making	3.97	4.09
	Increases the ability to identify problems in advance	3.63	4.00
Provides a better understanding of the company's strengths and weaknesses	3.71	4.54	

Source: elaborated by the authors (2021).

As you can see, cluster 2 has the largest number of respondents and, through its centers, it can be seen that this is a group that has greater management and s-commerce practices, while cluster 1, with the smallest number of classified respondents, has either greater management practices or greater s-commerce practices. Cluster 1 shows that on the scale there were answers rated 2 and 3, which most likely distanced this group from cluster 2.

Table 8 - Cluster K mean between mean of the Management Practices (MP) and de s-commerce (SC)

	Cluster			Cluster	
	1	2		1	2
Mean MP	4.64	3.67	Mean SC	4.55	3.84
	Number of cases			Number of cases	
Cluster	1	56	Cluster	1	58
	2	33		2	31
Valid		89	Válido		89

Source: elaborated by the authors (2021).

Table 8 shows how many companies have better management practices and how many have better s-commerce practices. For this analysis, the average of each was used, showing that 56 of the 89 companies have better management practices and that the cluster variation was 0.97. When it comes to s-commerce, there is a variation between the two groups of 0.71, showing a greater number of companies with best practices in this area. Therefore, an analysis of the averages reveals a certain balance between the two practices.

Based on the analysis of Table 7, it can be said that the companies in the group with the best practices in both areas are also the companies with the highest averages in Table 8, because there are a very similar number of companies in both tables.

Tabela 9 – Cluster K médias entre redes sociais e tempo de empresa

	Cluster			Cluster	
	1	2		1	2
Social networks	3	1	Time in enterprise	4	2
	Number of cases			Number of cases	
Cluster	1	81	Cluster	1	74
	2	8		2	15
Valid		89	Valid		89

Source: elaborated by the authors (2021).

In Table 9 above, we tried to identify how the average K cluster would present the data relating to social networks and length of time in business. Correlating with Table 3, it can be seen that, with regard to social networks, cluster 1 shows companies that have Instagram or Instagram and Facebook, while cluster 2, which brought the reference of 8, is represented by companies that only have Facebook. When analyzing the length of time in business, correlated with Table 4, it can be seen that it divided the respondents into groups with less than a year to 3 years in the market, represented by 15 companies in cluster 2, while in cluster 1 it brought in companies with 3 to more than 10 years in the market.

Table 10 - Cross-relationship between social networks and time in enterprise

Cluster	Social networks				Total	Time in enterprise					Total
	Face.	Insta.	Face., Insta.	< 1 year		1 and 3 years	3 and 5 years	5 and 10 years	> 10 years		
										Total	
1	2	12	21	35	3	4	8	10	10	35	
2	6	7	41	54	2	6	5	15	26	54	
Total	8	19	62	89	5	10	13	25	36	89	

Source: elaborated by the authors (2021).

Table 10 shows a comparison between clusters 1 and 2 and social networks and also these same clusters in relation to length of time in business. The aim was to identify whether the variables social networks and length of time in business showed major differences between the two clusters.

As far as social networks are concerned, it can be seen that cluster 2 has the largest number of respondents grouped together. It can also be seen that of the 41 respondents who indicated that they have Facebook and Instagram for their stores, these represent 66.12% of the companies that have both networks. As for only Facebook or only Instagram, there is little variability between them and the clusters.

When it comes to length of time in business in relation to the clusters, there is a certain linearity, with a greater difference when it comes to stores with more than 10 years in the market, where cluster 2 has a much larger number of companies, representing 72.22% of the total 36 in the category. The overall total shows a percentage of 60.67 for cluster 2.

V. CONCLUSION

Based on the findings of this study, it can be seen that the majority of retail companies in the women's fashion segment in the city of Caxias do Sul - RS are individual micro-entrepreneurs classified under the simple national tax regime. In addition, most of the companies under study are managed by female professionals (87.64%) and these, in turn, are owners who have completed higher education. Most of the companies studied have been operating in the women's fashion retail sector for more than 10 years, accounting for 40.45% of all respondents.

The results show that there is a good level of education among the managers, which may be influencing the use and understanding of management and s-commerce practices and insertion into the digital world, since the higher the level of education, the greater the knowledge of practices and performances that can contribute to the company's activities.

Despite this, it was found that companies in the sector under study make use of management practices, s-commerce and digital media, however, this does not occur in all aspects that they cover, thus leaving some information gaps that are important and essential for day-to-day decision-making and to help them perform better in the face of changing economic scenarios. This is evident when looking at the values found in the cluster analysis. This study found very low data for the use and importance of analyzing financial statements, where this group is represented by values of 2.89 and 3.43, respectively. When it comes to s-commerce and digital media, there is a slightly smaller difference, but it still draws attention to some aspects, such as the use to increase sales with 3.74, and the benefit of knowing the company's strengths and weaknesses, with 3.71.

The results found using descriptive statistics, Spearman's correlation, clustering and cross-tabulation techniques show empirical evidence related to the managerial and s-commerce practices that are being considered relevant by management owners in the decision-making process. In one way or another, the managers analyzed make use of means of performance (management and s-commerce practices), whether they are financial (tangible) or non-financial (intangible).

Finally, it is understood that the practices used by these responsible managers are useful and contribute to the management process. However, there needs to be a greater effort and a greater search for understanding about the methods and tools that are not so widely accepted and used today, all with the aim of maximizing wealth and, it seems, guaranteeing the continuity of the enterprise in a healthy and as smooth as possible way.

Although there were only a limited number of companies in this study, it is understood that the results presented can offer some support to managers and other interested parties, demonstrating the strengths and weaknesses of these practices and helping them to better manage their businesses or future businesses.

It is therefore suggested that the study be replicated with a greater number of companies and even regions in an attempt to gain a better understanding of the results, so that more satisfactory and expressive results can be visualized. It is also important to replicate the research in other segments, in order to check whether the study applies to the whole of retail or just to this specific case.

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