

**THE RELATIONSHIP BETWEEN THE USE OF MANAGERIAL PRACTICES AND
THE PERFORMANCE OF INDIVIDUAL MICROENTREPRENEURS: AN
EXPLORATORY STUDY IN THE CITY OF BENTO GONÇALVES/RS**

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Abstract

The increasing number of Individual Microentrepreneurs (MEIs) in Brazil highlights the importance of this segment to the national economy and reinforces the need for managerial practices that improve the performance of small businesses. Therefore, this study aimed to analyze the relationship between the use of managerial practices and the performance of Individual Microentrepreneurs (MEIs) in the municipality of Bento Gonçalves, Rio Grande do Sul, Brazil. The research was descriptive, with a quantitative approach, and was conducted through a survey using a structured questionnaire administered to 105 MEIs. Data were analyzed using descriptive statistics, Spearman's correlation coefficient, and the Kruskal-Wallis test. The results showed that the mean managerial practices score was 3.36 (SD = 0.93), with accounts payable and receivable control (M = 3.70), cost-based pricing (M = 3.62), and cash flow forecasting (M = 3.61) being the most frequently adopted practices. The mean business performance score was 3.22 (SD = 0.95). A positive and statistically significant correlation was found between managerial practices and business performance ($\rho = 0.638$; $p < 0.001$). Monthly expense planning showed the strongest association with payment capacity ($\rho = 0.664$; $p < 0.001$). Furthermore, MEIs with a high level of managerial practice adoption achieved a mean performance score of 3.76, whereas those with a low level obtained a mean score of 2.29, with differences confirmed by the Kruskal-Wallis test ($H = 38.60$; $p < 0.001$). It is concluded that the systematic use of managerial practices significantly improves business performance by strengthening planning, financial control, and the sustainability of individual microenterprises.

Keywords: Individual Microentrepreneur. Managerial Practices. Management Accounting. Organizational Performance. Financial Management.