

# BOOK OF PROCEEDINGS

## II International Congress on Interdisciplinarity in Social and Human Sciences

11th - 12th May 2017



Research Centre for Spatial and Organizational Dynamics  
University of Algarve  
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## INTRODUCTION

Interdisciplinarity is the main topic and the main goal of this conference.

Since the sixteen century with the creation of the first Academy of Sciences, in Napoles (Italy) (1568), and before that with the creation of the Fine Arts Academies, the world of science and arts began to work independently, on the contrary of the Academy of Plato, in Classical Antiquity, where science, art and sport went interconnected. Over time, specific sciences began to be independent, and the specificity of sciences caused an increased difficulty in mutual understanding.

The same trend has affected the Human and Social Sciences. Each of the specific sciences gave rise to a wide range of particular fields. This has the advantage of allowing the deepening of specialised knowledge, but it means that there is often only a piecemeal approach of the research object, not taking into account its overall complexity. So, it is important to work for a better understanding of the scientific phenomena with the complementarity of the different sciences, in an interdisciplinary perspective.

With this growing specialisation of sciences, Interdisciplinarity acquired more relevance for scientists to find more encompassing and useful answers for their research questions.

CIEO (Research Centre for Spatial and Organizational Dynamics) organises this conference, being Interdisciplinarity an important issue.

It is focused on social sciences with an integrative focus in the questions of well-being in society, and it is funded by the Foundation for Science and Technology. FCT rated CIEO with a classification of “Very Good” and one of the main reasons for this good evaluation was surely our potential for Interdisciplinarity.

CIEO has researchers from various scientific fields, and one of its main features is to develop knowledge from the interactions between complementary scientific areas of interest.

This conference was an excellent opportunity for strengthening and enriching our interdisciplinary systematic approach, not only for the CIEO members, but also for all the delegates researching in different scientific fields.

It was also an opportunity to show innovative research in social and human sciences, and to improve networks between researchers from different scientific disciplines.

The conference themes included topics from the following scientific fields: Economics, Management, Sociology, Psychology, Education, Sport, Tourism, Landscape Architecture, Geography and Political Sciences, just to mention a few.

As the CIEO is structured along three research areas, we have tried to organize the communications in parallel sessions corresponding to these three areas: 1) Cities and Spatial Dynamics; 2) Organizations, Innovation and Learning Spaces; 3) Tourism, Communities and Behaviour. There was also a significant number of communications included in the category of “Other topics”.

In this conference we had more than 300 communications presented in symposiums, parallel sessions, conferences and posters.

The diversity of papers and communications submitted enabled us to compile a scientific program which builds a bridge between theory and application. With its multidisciplinary focus, the scientific program covered a large number of topics, which we hope will provide many opportunities for stimulating exchange between participants in an interdisciplinary perspective.

Participants came from several countries, namely from Spain, Brazil and Portugal, and so, although the official language of the congress was English, presentations in Portuguese and Spanish were permitted.

In this “Book of Proceedings” papers could be written in English, Portuguese and Spanish.

101 of the communications presented at the conference are published here. They are organized in six parallel sessions and posters, corresponding to the structure of the conference program.

We believe this book can be an important contribution to establish the state of the art in the field of Interdisciplinarity in Social and Human Sciences.

The editors  
Saul Neves de Jesus  
Patrícia Pinto

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# INNOVATION AS AN ALLY OF STRATEGIC MANAGEMENT IN SMALL AND MEDIUM BUSINESS ENTERPRISES: A CASE STUDY OF BRAZIL

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## ABSTRACT

The current globalized scenario has placed Brazilian small and medium enterprises (SMEs) under pressure from new competitive forces. Given that their budgets are usually shy, they do not allow them access to major consultants in order to devise a strategy capable of generating competitive advantages. The major challenge for managers is to anticipate the market using innovation and technology suited to their product. The present study, carried out in a Brazilian poor performing SME in the meat industry, had, as its central objective, to outline a model for the formulation of strategies within the scope of small companies interlinking theory and practice into managerial competencies. Considering the size of the company facilities and its production system, and aiming at a substantial reduction of costs, we suggest several changes in the layout and operations organization, in order to increase production flow. On the other hand, and considering the results of the strategic diagnosis, we suggest the Balanced Scorecard as a model of performance measurement to support of the organization's management.

Keywords: Strategy Management, Small and Medium Business Enterprises, Innovation, Balanced Scorecard.

JEL Classification: M10, M20, M31

## 1. INTRODUCTION

Faced with an increasingly competitive and globalized scenario, it is no longer enough for companies, especially SMEs, to seek competitive advantages through orthodox strategies because they no longer guarantee effective responses to sustainable growth. Thus, to resort to innovation as allied to the management of a company is perceived as important, or even essential, since it is used as a central strategy that guides investments, defines the focus of research and new developments from the point of view from the market.

Thus, under the effects of globalization, companies have been entering into disturbed and competitive environments, seeking to increase their participation in the markets, both nationally and internationally. In this sense, many firms seek strategic alternatives and action programs aiming at competitive advantages, better performance, and even survival in the market in which they are inserted. With a broader market opening, that is to say, worldwide, it also obliged Brazilian meat companies to look for new technologies and strategies to obtain competitive advantages, both in order to face the internal and external markets.

On the other hand, the macroeconomic situation in Brazil, especially during the 1980s and 1990s, contributed substantially to the reduction of meat exports, due to the inflationary pressure that reduced the competitiveness of Brazilian companies. This situation influenced all segments of economic activity and negatively affected the systemic determinants of competitiveness (Pedrozo, Begnis and Estivalete, 2005).

The competitiveness caused by globalization makes Brazil use agribusiness as a strategy for insertion in world markets in the face of its competences, such as favorable edaphoclimatic conditions and technological advances, mainly in the areas of animal and plant management and production (Sobrinho, 2007).

In 2008, with the emergence of the global economic crisis, started in the American real estate sector and, with the United States of America as a country having influence over the world economy, the Brazilian economy again resents itself, especially the Small and Medium Enterprises (SMEs), given that one of the greatest consequences of this crisis was the difficulty in accessing resources to finance the productive chain, and they were most in need. However, small companies have the advantage of being more agile, of being able to offer a more personalized service to their clients, and also of having their employees reach higher levels of motivation and involvement, which helps to minimize difficulties.

In contrast, large organizations typically have substantial amounts of resources that enable them to invest in Research and

Development (R&D), developing studies and innovations on a large scale, and using technology acquisition (Tidd, Bessant and Pavitt, 1997).

In the current business scenario marked by rapid changes in consumer behavior, shorter product lifecycles, and increased competition both locally and globally, the company that is the subject of this study needs to improve its position in the market in order to take advantage of business opportunities while trying to limit or mitigate the main threats.

Accordingly, the present research aims to collect data for a Strategic Diagnosis and elaboration of the Strategic Map, which will serve as a basis and as a suggestion for the elaboration of the Balanced Scorecard model for the organization.

In order to fulfill the objectives proposed in the research, the methodology had a qualitative, descriptive and exploratory approach. The data were collected through bibliographic research (secondary sources) and within the company, through interviews, with the General Manager and the Administrative Manager (primary sources), carried out in the second half of 2016, as well as the application of a strategic diagnostic survey.

This research is structured in four points, in addition to this brief introduction. Following are the main concepts that guided the investigation, followed by the analysis and discussion of the results constituting the core of the present research, and finally, the conclusions, limitations and suggestions of future research on the subject under analysis.

## 2. THEORETICAL FRAMEWORK

### 2.1 Strategic and Balanced Scorecard Positioning

In order to meet the best strategic option that leads the organization to success, it is necessary, initially, to carry out a comprehensive survey of data that allows a diagnosis, capable of accurately reflecting its real situation, namely with regard to its potential, their position in relation to competition, their ability to innovate and what they foresee for their future (Russo, 2009).

The tool that is best suited for this purpose, according to many authors, is the adaptation of a Balanced Scorecard (BSC) model. The BSC is designed through scenario analysis, culminating in the development of the SWOT analysis that demonstrates the organization's threats and opportunities. In addition to the SWOT analysis, other tools, such as the Porter 5 Forces Model and the Boston Consulting Group (BCG) Matrix, were also used in the diagnostic data collection.

According to Russo (2009), the strategy of action must be focused on the future of the company. Moreover, before choosing the option, you have to take into account your mission (reason for being), define the vision (where it goes), its core values, as well as the critical success factors.

Ansoff (1977) is traditionally regarded as one of the pioneers of the study of strategy, when analyzing the importance of markets and products for the organization. For this, it discusses the possibilities of a process to program objectives and strategies based on the analysis of opportunities of the environment. This is because the organization restricts its position in terms of products and markets in the effort to gain competitive advantage. The so-called growth vector becomes the common link in the relationship between products and markets (present and future) and the purpose of the company (current and new), making it possible to define in which direction the organization is heading.

The current global economic context requires organizations that have in their daily dynamics the culture of seeking continuous improvement, eliminating waste and developing skills and competences in their human capital (Gonçalves, Prado and Campos, 2014). Votto and Fernandes (2014) reinforce this context when they mention that companies, exposed to adverse market conditions, have sought modern production management strategies to improve the flow of production and minimize the inconveniences inherent in their production systems.

Johnson, Scholes and Whitting (2011) emphasize the importance of using strategic management because it does not come about on its own; it involves people and especially the managers who implement the strategies. Strategic management includes understanding the strategic position of the organization, strategic choices for the future, and strategy management in action. It is important to emphasize that only so-called excellence organizations will be prominent if they reflect and respond to some vital issues such as: What are we? Where are we? Where do we go? And how will we go?

According to Porter (1989), a company with a good positioning is able to obtain a very good return, even if the industrial structure leaves much to be desired. The basis for good long-term market performance is the competitive advantage. Porter (1989) states that competitive advantage is the value that the company can provide to its consumers, which is larger than the cost of manufacturing.

According to Akis (2015), quality and production costs in the past were determinants of the competitiveness power, today these factors are being replaced by innovation.

According to Apak and Atay (2014), innovation is the result of a combination of knowledge, information and creativity, and is being the backbone of the changing economy due to the great competitive advantages it has been giving to companies.

### 2.2 Strategic Management Tools

#### 2.2.1 *Swot Analysis*

The SWOT analysis is a tool used to make the analysis of the environment, being used as a basis for the management and strategic planning of an organization, but due to its simplicity, it can be used for any kind of environmental analysis (Oliveira, 2006). SWOT analysis is a simple system for positioning or verifying the strategic position of the company in the environment in question. Strategies for planning through SWOT analysis should maintain strengths, weaknesses should have the vision of reduction, take advantage of opportunities and protect against threats (Oliveira, 2001).

According to Oliveira (2001), the internal points are intended to highlight the deficiencies and qualities of the company being analyzed. This information is within the organization and has immediate and specific implications for the organization's administration. However Oliveira (2001) defines that the external points, aim to study the relationship between the company and the environment in terms of opportunities and threats. In this sequence, business organizations should know both their internal and external environment well and make an effort to improve their skills.

### 2.2.2 Porter's Five Forces Model

The Porter Five Force model (1986) can be understood as a tool that helps to define the company's strategy and takes into account both the external and the internal environment. Knowledge of the sources of competitive pressure is the pillar of the strategic agenda for action. It highlights the company's strengths and weaknesses, inspires its positioning in the industry, illuminates areas where strategic changes may provide the greatest return, and identifies where sector trends are most significant in terms of opportunities and threats.

### 2.2.3 BCG Matrix

In 1963 the Boston Consulting Group, better known as BCG, was founded. Bruce Henderson, the founder, added to strategy services the function of discovering "meaningful quantitative relationships" between a company and the markets it chooses (Red, 2005). Its goal is to support product or business unit portfolio analysis based on the product lifecycle concept (CVP). It is used to allocate resources in brand management activities. The matrix allows to classify the business units or products according to their market share and the growth rate in the market they operate (Maximiniano, 2008). The BCG matrix provides insight into three key areas: (1) Analysis of the strategic situation of the company; (2) Determination of the financial needs of each business unit, with a view to the whole company, balancing the cash flow; And (3) Approach in each quadrant of the BCG matrix to meet certain standard strategies, which will serve as guidelines for the formulation of policy measures.

An essential concept that supports the BCG Matrix is the Experience Curve, which specifies that for each doubling of cumulative production, the unit costs resulting from the increase in value added will fall by a fixed percentage, typically by 20%. Products with a high relative market share should therefore have a cost advantage over their competitors.

The matrix has two dimensions: market growth rate and market share (which is the participation of the company in relation to the participation of its largest competitor), the products must be positioned in the matrix and classified according to each quadrant of the matrix.

The greater the market share of a product or the faster the market for a product grows, the better for the company. This method is based on the product life cycle (CVP) and is used to prioritize the different products of a company (BCG, 2012).

In this sequence, the question marks involve decisions to withdraw the product from the market or to make greater investments in them. For star products, in this strategy, investment is recommended. For cash cows the strategy recommendation is to take advantage of the high profitability and invest in other products.

Dogs are products do not make a profit and a withdrawal from them is necessary. Thus, according to Weise, Schultz and Rocha (2010), the strategy recommends disinvestment. The BCG matrix is useful for two purposes: (1) Decisions about desirable market share positions; And (2) Allocation of strategic funds in the product portfolio (Ansoff & McDonnell, 1993).

### 2.2.4 The Balanced Scorecard (BSC)

Kaplan and Norton (1996), in their publications, showed that managers of large American companies had already realized that the assessment of organizational performance centered on financial indicators was becoming obsolete. Moreover, since they are predominantly short-term, they lack the link to the strategy, not making clear the ability of organizations to create value.

Authors such as Speckbacher, Bischof and Pfeiffer (2003) and Lee and Yang (2011) classified the BSC into three different types:

Type 1: This is the initial phase of the BSC in which an organization, combining financial and non-financial measures, covers the four perspectives (financial, customers, internal processes and learning and growth). This type of BSC is used to assess organizational performance and can establish indicators that show a cause and effect relationship.

Type 2: In addition to considering financial and non-financial measures, it describes strategy and measures that use cause and effect relationships. In this type of BSC, achievement of strategic objectives is rewarded in terms of values for meeting financial and non-financial goals.

Type 3: This is the last step of the BSC, when it reaches the maturity stage. It is characterized by a system that focuses on strategy, including a reward-based performance measurement system, establishing a cause and effect relationship between measures.

This model aims at balancing financial and non-financial indicators, so that organizations should balance accounting and financial results with non-financial indicators from three perspectives: clients; internal processes; learning and growth (Kaplan and Norton, 1992).

According to Saraiva and Alves (2014), in the final phase of the twentieth century there was a need to change the way of assessing the performance of organizations, which until then was strictly done by a financial perspective, culminating in

this way with the emergence of the Balanced Scorecard (BSC), developed by Kaplan and Norton. Wanderley, Cullen, and Tsamenyi (2013) identified the three main political characteristics of BSC.

First, the BSC is presented as politically neutral in its exercise of domination by the top management of the company, preventing managers from asking about the legitimacy of the proposed strategy or about the power that top management exercises over managers.

The BSC considers managers as neutral agents that maximize results. This assumption is based on neoclassical economic theory, which differs from the sociological view which emphasizes that managers do not merely seek to maximize their utility function but are influenced by cultural, political and social aspects (Norreklit & Melander, 2006). In the BSC project, the main task in the management process is to achieve the balance of all aspects related to the company's performance to ensure the organization's long-term survival (Modell, 2012). Third, BSC is a hierarchical top-down system (Norreklit and Mitchell, 2007).

### **3. RESEARCH METHODOLOGY**

The theoretical framework providing the concepts necessary to the constitution of the problem of this research is based on two approaches. In the first, the phases through which the company undergoes are shown in a generic way. In the second, the components of a management system (finalization, organization, animation) are presented.

According to Collis and Hussey (2005, p. 26), the approach used was qualitative, "it is more suggestive and involves examining and reflecting perceptions to obtain an understanding of social and human activities." According to Gil (1991), quoted by Silva and Menezes (2001, p. 21), the objective is to describe the characteristics of a given population or phenomenon or the establishment of relations between variables "and, which also aims to provide greater familiarity with the problem in order to make it explicit or to construct hypotheses."

In relation to technical procedures, this is a case study based on bibliographical research, because according to Silva and Menezes (2001), the case study "involves the deep and exhaustive study of one or a few objects in a way that allows his ample and detailed knowledge "(p. 21).

Data collection took place in two moments. At first, a literature review was carried out through bibliographical research. The literature review allowed the understanding of the tools used in the elaboration of the strategic diagnosis, as well as understanding the relevance of SMEs to the Brazilian economy, since these are in greater numbers among the total of the operating companies, but still with small participation in the exports of the country. In order to change this picture, SMEs are seeking to form networks and consortia in order to share the costs of exports with each other and thus to find strategies that allow them to access a new market. In a second moment, interviews were carried out with the General Manager and the Administrative Manager of the company during the second half of 2016, as well as the application of a Strategic Diagnostic Inquiry.

### **4. CHARACTERIZATION OF THE ACTIVITIES OF THE CD COMPANY AS A PERISHABLE FOOD INDUSTRY**

The company is located in the state of Rio de Janeiro since 2011, carrying out its activities in a meat processing industry under lease, counts in its industrial process with a system that vertically integrates all phases of meat processing, namely, carcasses, boning, preparation of cuts, cooling, freezing and the manufacture of sausages.

As it is a small business, its business structure is composed of the first level by a general manager, the second level composed of the administrative manager who also accumulated the functions of financial, commercial manager and industrial manager, and finally the employees.

Meat processing plants are air-conditioned, with an ambient air-conditioning temperature not exceeding 16°C, and the operations of breaking up the carcasses into pieces, both swine and cattle, can only be carried out after they have undergone the cooling process. The company has in the area of cold cuts its main source of income. Its production line is a continuous process (there is no interruption of the steps in the manufacturing process), and it has machines and equipment which, although not of the latest generation, can be said to offer a high degree of technology. Also the manufacturing process (flavoring, selection and preparation of the meats, injection and brine, curing, forming and cooking), is grounded in high technology. As additional activities, one has the sausages (sausages, mortadella, etc.) and the manufacture of hamburgers.

With respect to equipment, these comply with the standards and characteristics determined by the Ministry of Agriculture, Livestock and Food Supply (MAPA), and are controlled by the Federal Inspection Services (SIF) or State Inspection Service (SIE), and are arranged to discipline the elaboration of the hams.

The company strives to ensure that its activities meet the legal requirements and, as well, its corporate requirements, for which it already promotes training and awareness programs with its employees.

### **5. STRATEGIC DIAGNOSIS OF THE CD COMPANY**

#### **5.1 Swot Analysis**

In order to prepare a diagnosis of the potentialities and weaknesses of the company in this study, and in order to achieve the above mentioned objectives, an extra-accounting analysis was carried out, namely a SWOT analysis. In order to do so,

we first used an analysis of the macroeconomic environment and the specific environment through Porter's 5 forces. Table 1 below summarizes the main macroeconomic forces that have an impact on the company's activities.

**Table 1. Macroeconomic Forces Affecting the Company**

Macro Forces	Opportunities / Threats
<b>Policies</b>	In Brazil one of the great difficulties faced by companies refers to the collection of high levels of taxes, which constitutes a threat; Another point to consider is the political instability that has become recurring, negatively impacting the consumer markets to which the company operates;
<b>Economic</b>	The world economy has faced a strong recession, which causes interest rates to rise to contain inflation, posing a real threat to the company; The devaluation of the currency against the dollar allows greater exports to the big producers opening space internally, constituting as a potential business opportunity.
<b>Social</b>	Gradually, there is a change in the habit of consumers caused by the economic crisis, which causes that consumers consume less of the products offered by the company constituting as a potential threat; Another point to consider is the increased mobilization of labor union entities that sometimes induce employees to behave badly to the company.
Technological	Large companies are constantly increasing their production and reducing costs through technology in the productive process and management. Regarding this factor, the company has a disadvantage, because its equipment and Management Systems are inferior to the main players in the market; Another factor to consider is the scarcity of resources to obtain cutting-edge technology.
<b>Ecological</b>	Increasing people's awareness of environmental issues leads them to adopt certain types of behavior that favor companies that are obviously concerned about the environment and sustainability. The CD company that has a concern with these issues, is in this way positioned to enjoy this opportunity.

Porter's Five Forces model (1986) can be understood as a tool that helps to define the strategy of the company and takes into account both the external and internal environment. Thus, the application of Porter's Five Forces model in the CD company is presented as follows:

- **Barriers to entry of new competitors:** economies of scale; high levels of initial investment; legal barriers; high logistical costs; and difficulty in accessing distribution channels.
- **Presence of substitute products:** a large number of substitute products, such as chicken, certain types of fish, products and by-products of cattle and pork from the region.
- **Rivalry in Industry:** competitors already established and of considerable size; competition based on product quality; and price-based competition.
- **Bargaining power of buyers:** buyers have considerable bargaining power, since they have many options for substitute products and for other companies with the same products.
- **Bargaining power of suppliers:** suppliers have considerable bargaining power since there is a large universe of companies that buy their products.

Table 2 shows the strategic combinations from the SWOT matrix. All combinations were made by relating the strengths and weaknesses encountered with the threats and opportunities observed in the general and specific environment of the company.

**Table 2. Matrix Strategic – Swot Combinations**

Internal/ External	Threats	Opportunities
<b>Strengths</b>	<p>Use expertise and differentiate yourself from competitors; Develop product lines that meet <i>all</i> market segments;</p> <p>Use the sales force and channels of customer interactions to try to reduce the level of buyers debt;</p> <p>Take advantage of the good strategic location to intensify customer service;</p> <p>Use the flexibility and adaptability to meet the challenges posed by the difficulty in obtaining loans; Make use of speed in decision-making to limit the harmful effects of union pressures.</p>	<p>Take advantage of channels of interaction with suppliers and government funds to develop a pilot program for exporting the CD company's main products;</p> <p>Use channels of interaction with established customers (distributors) to take advantage of opportunities in new market niches;</p> <p>Use the facility in the relationship with local authorities to request tax exemption due to the relevance of the contribution to the local economy through the creation of jobs.</p>

Weaknesses	<p>Train employees;</p> <p>Establish partnerships with suppliers for the implementation of distribution centers that facilitate access to raw materials without the need for large investments by the CD company;</p> <p>Develop a contingent capital fund to meet the financial needs arising from borrowing difficulties;</p> <p>Establish collective agreements with the unions in order to provide more advantageous working conditions for employees while benefiting the company by differentiating it from the competition.</p>	<p>Implement quality certification programs with a view to increasing the competitiveness of the CD company;</p> <p>To seek from the authorities funds for the development of partnerships with suppliers for the implementation of the distribution centers with the aim of supplying raw materials in adequate quantities at the right time, in addition to contributing to the reduction of logistical costs;</p> <p>Seeking to enter new market niches where the competition is not so strong.</p>
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## 5.2 Product lines and contribution margins

The large number of products within a company, such as the CD company, require product policy decisions to be made at three different product levels, namely, product item, product line, and product compound. Given that these three levels are interconnected, an explanatory approach will be made on product item and product compound, developing in a deeper way the product line as it is a very important information to achieve the objectives of the present study, to know:

- Product Item: a specific version of a product that has a separate designation in the sales catalog.
- Composite of products: the composition of products offered for sale by a company or a business unit.
- Product line: a group of products that are closely related, whether because they meet a needs category or because they are used together, or because they are sold to the same customer segments. They are brought to market through the same types of points of sale or enter the same price range.
- Baked ham is a product item. The cold cuts, is a product line, and counts on: cooked ham, smoked ham and hors d'oeuvres. In the different types of products of the cold cuts, the raw materials, the condiments and the packaging, are elements that constitute the product. These elements are common to all products in the different product lines.
- Product composite: the different product lines. The product compound may be described as having a certain extent, depth and consistency.

The extent refers to how many different product lines are within the company. The company CD has several product lines among which are cited: the cold cuts, the sausages, hamburgers, salted and frozen cuts. The depth of product compound refers to the average number of items offered by the company within each product line. As an example, the company under study has eight types of sausages that are produced in order to serve different market segments, whether to meet *all* purchasing power or to meet any other requirements. The consistency of the product compound refers to the degree of relationship of the various product lines in terms of end-use, production specifications, distribution channels or otherwise.

In the company, the product lines are very consistent, since they are consumer goods that reach consumers through the same distribution channels. Normally each product line is managed by a person in charge to follow the whole process, from the conditions in which the equipment is up to the sale of each item of its line, and also how it behaves in relation to the lines of other competing products.

The success of the manager is directly linked to the degree of his knowledge and dedication, above all, what is related to his product line, because the better the universe of his functions, the faster you will find the solutions for the Issues that may arise during the process. The person in charge of the product line must know the percentage of the total sale and the profit of each line item.

Baked ham, although representing 30% of total sales within the cold cuts, contributes with 50% of the profit. On the other hand, the hams represents 50% of the total sales and contributes only with 30% in the profit. The sum of the last two items (smoked and fattened hams) represents 20% in both line sales and profits. The sales manager should pay special attention to the first two items, since they are the main products of the cold cuts segment. The evolution of competing products must be monitored, both in terms of quality and price, so that there is no abrupt drop in sales and profitability. The hams item, which represents 10% of sales and only 5% of profit, would be the item that the buyer could eliminate if there was a need to sacrifice some of the items.

One problem faced by product line managers is finding the optimal extent of their line. A product line will be very restricted if one can increase the profit by adding new items. On the other hand it will be extensive if the manager increases the profit by eliminating some items.

With the globalization of the economy, product lines tend to expand more and more, to better meet the consumer's wishes, otherwise sales will certainly decline. It is clear that the creation of new products does not only depend on the person in charge of the line but, above all, on the general policy of the company. The widening of the product line can happen both down and up. The expansion downwards is when the company starts at the top end of the market so, shortly afterwards, direct their attention to the product lines to the bottom of the market. In the expansion upwards, the company is positioned in the lower segments in the market and later enters the upper segments.

### 5.3 Application of the BCG matrix in the CD company

As mentioned previously, the BCG Matrix is a tool that enables the positioning of a company's product portfolio, based on their life cycle, in order to provide useful information, above all, to which products should be invested and divested, accordingly, this section deals with the application of the BCG Matrix in the CD company. However, due to the impossibility of obtaining enough data for the calculation of the Relative Market Quota of the Company as well as accurate data on the Average Market Growth Rate, it was decided to make exclusive use of the life cycle of the products of the CD company, placing them in the BCG Matrix in theoretical terms, which does not significantly alter their relevance to the study in question. In this way, the main products that compose the company's product portfolio and their respective stages in the Product Life Cycle are set out in the following Table 3:

**Table 3. Product Group vs Stage in the Product Life Cycle**

Product Group	Stage in the Life Cycle
Cooked hams (Cold cuts)	Growth
Burgers	Growth
Smoked Hams	Start
Mortadella	Start
Sausages	Maturity
In Natura Products	Maturity
Sausages	Decline
Salamis	Decline
Salty	Decline
Bovine small parts	Decline

Table 4 presents the application of the BCG Matrix to the CD company, based on the life cycle of its products.

**Table 4. Application of the BCG matrix in the company CD**

		Relative Market Quota	
		High (>1)	Reduced (<1)
Market Growth	High	Stars	Question Marks
		Boiled Hams	Smoked Hams
		Burgers	Mortadella
	Reduce	Cash Cows	Dogs
		Sausages	Sausages
		<i>In Natura Products</i>	Salamis
		Salty Bovine small parts	

Cooked hams (cold cuts), located in the of stars quadrant, will gradually move toward the cash cows quadrant, as the mortadella is approaching the of stars quadrant. The main reason for this change is due to the fact that there is a reduction in the Market Growth Rate of cooked hams. Another reason is directly related to the intention of the company to try to add more value, through industrialization, to certain types of meat, which are now converted into In Natura Products, and will leave the cash cows quadrant.

In relation to the cash cow, In Natura Products, it will turn into dog due to no longer justify injections of capital so that it remains in its position, which, in fact, has already led the company to decrease its offer to the market, due to its low profitability.

With regard to the products located in the dogs quadrant, namely, sausages, salami, salted and bred, are generating some losses, however, the company cannot do without them because they contribute to the dilution of fixed costs and also, as a way to help maintain the loyalty of its key customers.

### 5.4 Definition of strategic objectives and strategy

In the current business scenario marked by rapid changes in consumer behavior, shorter product lifecycles, and increased local and global competition, the CD company needs to achieve market positioning in order to take advantage of Business opportunities while trying to limit or mitigate the main threats.

In the light of the analysis carried out in the present work, the analysis of the general and specific environment, an analysis of the company's internal resources and capacities, an analysis of the product line and the margin of contribution of the company, as well as the application of the BCG Matrix, we present in this section possible strategies that could be undertaken by the CD company in order to obtain competitive advantages. Among the possible strategies for the CD company we propose "Market Development", "New Product Development", "Internationalization" and "Strategic Cooperation".

The market development strategy is justified by the fact that sporadic market areas, such as market niches, arise due to a gap left by the big competitors, as they opt for increased exports backed by fluctuations in the real-dollar exchange rates.

The new product development strategy is based on the fact that the company has a good location vis-à-vis consumers, potentially increasing the company's total revenue, with a higher market share.

Another strategy that could be employed by the CD company would be internationalization, justified by government incentives and the saturation of the local market dominated by large players. Nevertheless, a cooperation strategy could be implemented both to carry out internationalization and to carry out activities and operations in the local market, especially with companies of the same size. It should be noted that a cooperation strategy would be of the utmost importance for the CD company because it divides risks and revenues, mainly due to the difficulties in obtaining loans and high level of buyers debt.

### 5.5 Proposal of a strategic development monitoring model for the strategic map of the CD company

In order to deepen the analysis made in the present work, the following is a map of the company's general strategic diagnosis, in which the areas described in Table 5 were analyzed by means of Performance versus Importance Matrix, which will serve as the basis for the strategic development monitoring model for the implementation of the strategic map.

**Table 5. CD company areas Analyzed by Strategic Diagnosis**

Areas Analyzed	Components
	SA1 - Strategic administration
Strategic administration	SA2 - Organizational structure
	SA3 - Performance indicators
	HR1- Human Resources Strategy
Human capital	HR2 - Human resource Management
	HR3 - Education and training
	HR4 - Human Resources Indicators
	FC1 - Financial management
Finance and Costs	FC2 - Financial indicators
	FC3 - Cost Management
	FC4 - Cost Indicators
	SM1 - Market Assessment
Sales and marketing	SM2 - Marketing Policy
	SM3 - Performance Analysis
	FT1 - Export Engineering
Foreign trade	FT2 - Company Export Plan
	FT3 - Government Programs for Export Assistance
	FT4 - Export Process
	PM1 - Product development
	PM2 - Innovation management
Product and Manufacturing	PM3 - Manufacturing Process
	PM4 - Quality and Indicators

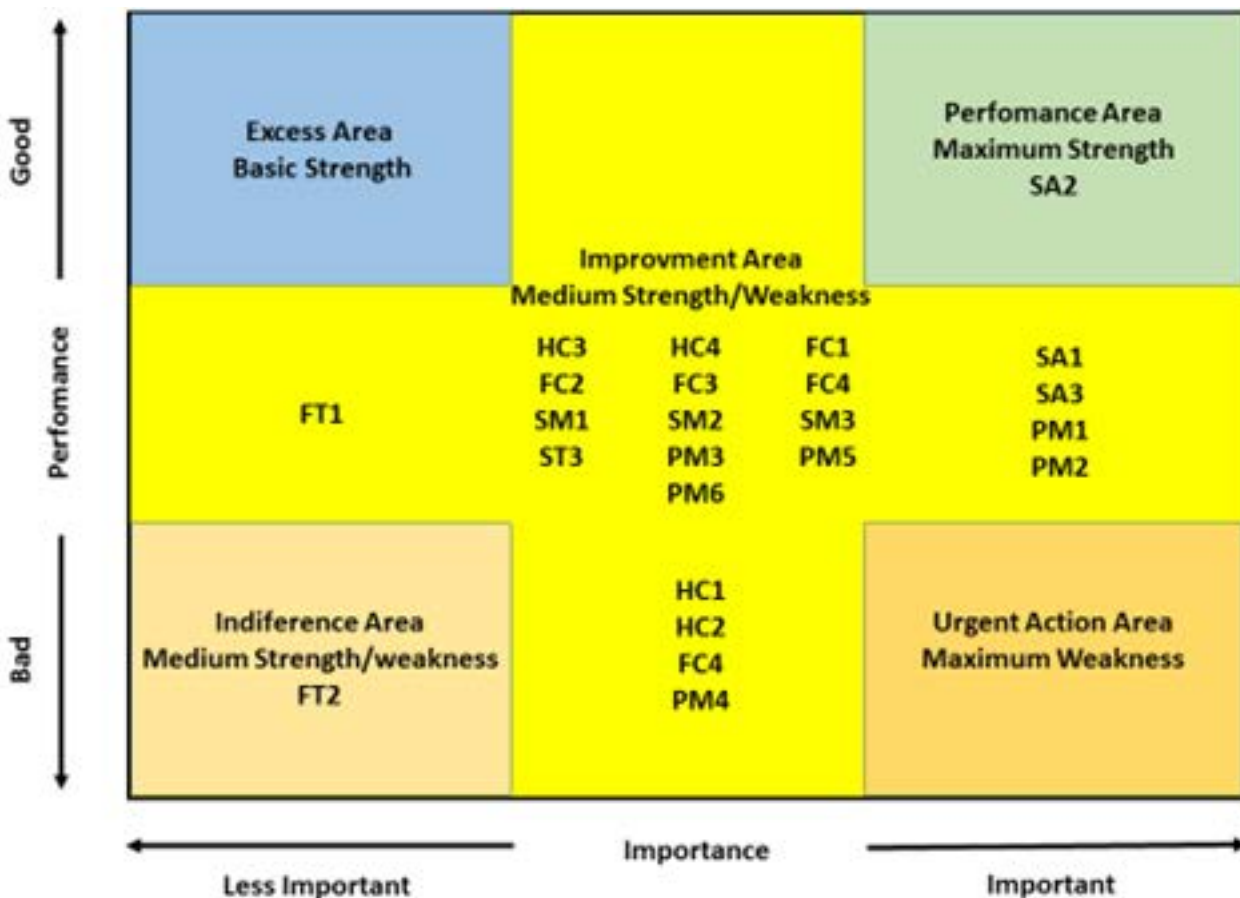
	PM5- Energy Efficiency
	PM6 - Strategic Efficiency

Based on the analysis made by the strategic diagnosis to the different areas of the CD company, according to Figure 1, together with the analysis of the Performance vs. Importance Matrix, the strategic development monitoring model will now be elaborated, which will allow the construction of the strategic map.

Considering that the Performance versus Importance Matrix is consolidated in the elements obtained from the analysis resulting from the application of the tools in the company, namely the BCG Matrix, the SWOT analysis and the Five Porter Forces, whose elements after being processed and punctuated in the checklist were positioned in the matrix. This allows us to say that we have in it the actual situation of the company in a synthesized way and that provides the way for the Strategic Development Monitoring model, according to the location of those elements in the matrix.

Figure 1: shows the result of applying the Performance versus Importance Matrix, where it can be observed that all areas of the company, with the exception of the Organizational Structure component, which is part of the Strategic Administration, need improvements since they are located in the quadrant whose performance is does not met degree of importance.

Figure 1. Performance versus Importance Matrix of the CD company



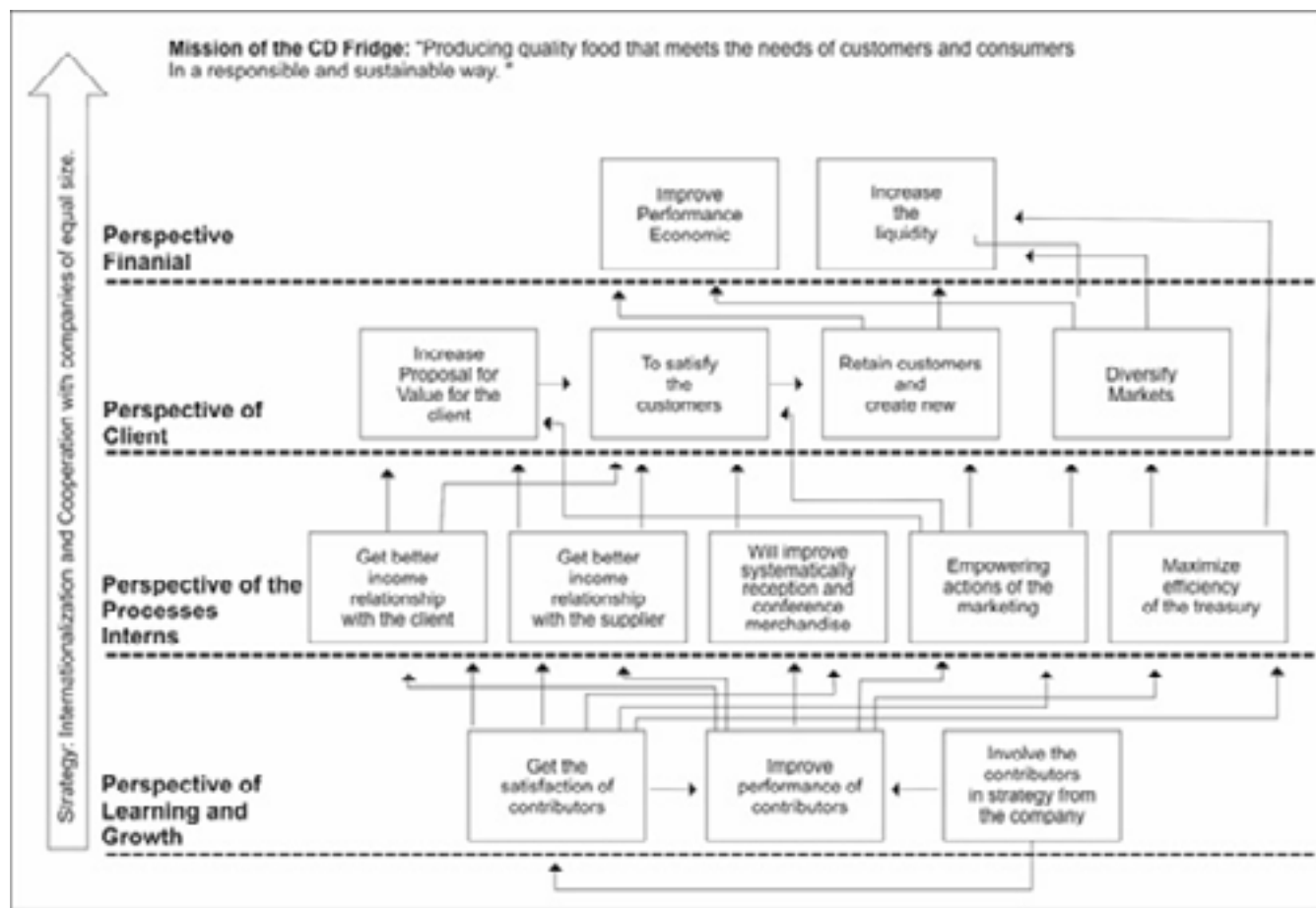
Thus, the points in the different areas must be worked in order to compensate for the adverse effects of the national and international economic environment, which has degraded the purchasing power of consumers and which, as a consequence, has caused a decrease in the activities and liquidity of the market, whose effects are most felt by Small and Medium Enterprises. To achieve this improvement in performance and for the CD company to achieve the objectives it proposes in the short and medium term, it is necessary to take into account what the analysis resulting from the application of the different tools recommend us.

Given that the BSC is based on the four perspectives proposed by Kaplan and Norton (1992), and after having defined their objectives based on the strategic diagnosis of the company and according to the desired economic objective, the following objectives are suggested for each one of the BSC's perspectives:

- a) **Financial perspective:** improving economic performance and increasing liquidity.
- b) **Customer perspective:** increase the value proposition for the client; satisfy customers; retain current customers and create new ones, and diversify markets.
- c) **Perspective of the internal processes:** to obtain better profits in the relationship with the client; obtain better benefits in the relationship with the supplier; improve the systematics of receiving and checking the merchandise in the warehouse; leveraging marketing actions, and maximizing financial efficiency.
- d) **Learning and growth perspective:** obtaining employee satisfaction; improve employee performance; and involve employees in the company's strategy.

After all the previous considerations and related objectives for each perspective for the balanced scorecard, the strategic map presented in Figure 2: is proposed.

Figure 2. Strategic Map for the CD company



## 6. CONCLUSIONS, LIMITATIONS AND FUTURE RESEARCH

At the conclusion of this study, we can see that, with the globalization of the economy, gaining productivity has become a decisive and indispensable issue for the life of the company. Therefore, it is fundamental that the company behaves very well in relation to the scenario where it operates, and that there is a joint effort of all employees, so that they act in a systemic way and without ever losing sight of their competitive participation in the regional and national level.

The main objective of this work was to provide a framework to the CD Company management, so that it could take decisions on the various angles of the administration, taking into account the fact that it is located in a region that has one of the major consumption points, and the company has a high know-how in the area of meat processing and its derivatives, which can provide the tripod of trade: quality, price and distribution logistics.

In the marketing mix, it was concluded that the price and distribution strategy is of fundamental importance for the CD company. The price issue can be treated from the quality of the raw materials, looking for serious and quality committed suppliers using modern methods of industrialization aimed at the competitiveness of the final product. The logistics stand out, because it is possible to well supply the various points of sales because of the proximity of the company with them.

As in the last decade, the national and international economies have been experiencing a great slowdown, consequently, a reduction in the income of the populations, therefore less consumption, and therefore, less sales. The company will need to find its differentiation in the market by the quality of the service and rendering of services. In this, the sales force plays an important role, which will put the company's products in direct contact with the consumer. In general, all companies, with few exceptions, have been affected by the global economic crisis, but small and medium-sized enterprises are taking the worst of it because their greater vulnerability.

Thus, in addition to the suggestions for greater productivity presented in this work, the management of the CD company, to increase the competitiveness, should, as soon as possible, put into practice the suggested strategy, namely, internationalization and cooperation with companies of the same size, since companies that do not seek new markets and new forms of commerce become less competitive and lose market share to their competitors.

The literature review allowed the understanding of the relevance of SMEs to the Brazilian economy and reported their predominance among the number of operating companies, but still with a small share in the country's exports. However, the challenges to internationalization for small and medium-sized enterprises are also many, ranging from their size and volume, far below the larger companies in the sector, to the complexity and costs of export operations.

One of the ways to minimize the impact on SMEs for access to the external market is through an association between companies creating networks or export consortia. This relationship of trust and partnership will generate advantageous conditions for the participants, allowing them to gain scale in sales and the exchange of market experiences.

Concerning the costs of a high strategic SME diagnosis, we found in the course of this study that if the company has been able to access good external consultants for a global approach to management problems, the CD company would be in a better performing situation.

Before concluding this study, the following is a brief summary of the most important points of the strategic diagnosis, in order to present the most suitable proposals for the CD company.

In the analysis of the macroeconomic environment, it is worth noting: high levels of taxes; political instability; world economy in recession; devaluation against the dollar; change in consumer habits; mobility of labor unions; presence of high-tech enterprises; scarce resources to obtain technology; and raising people's awareness of environmental issues. In this analysis at the level of proposals, it is suggested: to take advantage of the business opportunities occupying the space left open by the exporters; seek a good relationship with the unions; and seek to enjoy preference with consumers, since the company has great concerns for the environment.

The Porter's Five Forces model is a tool that helps to define the strategy both in relation to the external and internal environment, considering: barriers to entry of new competitors; presence of substitute products; rivalry in industry; bargaining power of buyers; and Bargaining power of suppliers. As proposals, it is suggested: quality products; search for market niches that large companies do not meet; form an effective sales force; and, internally, give good training and encouragement to its employees.

With the Performance versus Importance Matrix, it is possible to observe that the areas of the company, with the exception of the Organizational Structure, component that is part of the Strategic Administration, need improvement, since they are located in the quadrant, whose performance does not meet the degree of importance.

Although this work has achieved the outlined objective, that is to know the strategic diagnosis of the CD company and the presentation of recommendations for the problems detected, it is expected that this study will help the management of the organization to better understand the strategic diagnosis of the company. And also, to evaluate the pertinence of the implementation of the proposed measures. In order to improve its performance, it is also suggested that the directors should continue the work started here with the development of a specialized tool to reduce the costs of diagnosis and to make the intervention more financially accessible for this company, and to serve as an example to other small and medium-sized enterprises.

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