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tables  
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# DOCUMENTATION

Participation on behalf of UNIDO in the

**Seminar on O Desafio  
Das Micro, Pequenas  
e Medias Empresas,  
Sao Paulo, 13 November 1990**

Dr. Wolfgang König — *Consultant*  
Professor of Economics  
and Director of the Institute of Small Business  
University of Göttingen

*Final stop off:  
Mr. Aguilar  
PO/AREA/LAC*

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**SEMINÁRIO - O DESAFIO DAS MICRO, PEQUENAS E MÉDIAS EMPRESAS**

**DATA - 13 DE NOVEMBRO**

**LOCAL - FIESP/CIESP - Salão Nobre**

**PATROCÍNIO - Agência Brasileira de Cooperação (ABC)**

**United Nations Industrial Development Organization -  
Unido**

**Federação e Centro das Indústrias do Estado de São Paulo  
(FIESP/CIESP)**

**APOIO - Confederação Nacional da Indústria - CNI**

**Serviço Social da Indústria - SESI**

**Serviço Nacional de Aprendizagem Industrial - SENAI**

**Instituto Roberto Simonsen - IRS**

**MODERADORES - Dr. Barnabé Teixeira Soares, Diretor do DAP,**

**FIESP/CIESP; Embaixador Guilherme Leite Ribeiro, Diretor**

**Executivo da Agência Brasileira de Cooperação (ABC);**

**Dr. Peter Skupch, Diretor da UNIDO/BRASIL**

**09:00 hs - Sessão de Abertura**

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**- Discurso do Dr. Sebastião Burbulhan, Diretor do DAP -  
Fiesp/Ciesp**

**- Projeção do filme institucional sobre a FIESP/CIESP/  
SESI/SENAI/IRS**

**09:20 hs - Cooperação Técnica, Ferramenta à disposição das  
micro, pequenas e médias empresas**

**Embaixador Guilherme Leite Ribeiro, Diretor Executivo  
da Agência Brasileira de Cooperação**

**09:40 hs - A UNIDC/PNUD e o apoio às micro, pequenas, e médias  
empresas**

**Dr. Peter Skupch, Diretor da UNIDO/Brasil**

## **I. Program of the Seminar**

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Dr. Wolfgang Koenig, Consultor da UNIDO/ Viena/Áustria

10:30 hs - Intervalo para café

10:45 hs - Debates

11:15 hs - As micro, pequenas e médias empresas no contexto do comércio internacional

Dr. Benedito de Sanctis Pires de Almeida, Chefe do DECEX da FIESP/CIESP

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12:00 hs - Almoço

14:00 hs - BNDES - Apoio creditício às micro, pequenas e médias empresas industriais

Dr. José Darlan Dória Santos - Diretor do FINAME

Dr. Ademar Moutinho Ribeiro da Silva, Chefe de Operações de processamento automático do BNDES

- Debates

15:00 hs - A Importância das Micro, Pequenas e Médias Empresas na Economia Brasileira

Dr. Carlos Eduardo Moreira Ferreira, 1º Vice-Presidente da FIESP/CIESP

15:30 hs - A Problemática das micro, pequenas e médias empresas:

Dr. Paulo Roberto da Silveira, Chefe da Equipe de Apoio à Pequena e Média Empresa do SENAI - Serviço Nacional de Aprendizagem Industrial

Dr. Renato Motti - Diretor da Divisão de Orientação Social do SESI - Serviço Social da Indústria

16:00 hs - Intervalo para café

16:15 hs - Debates

17:00 hs - Encerramento

Dr. Sebastião Burbulhan, Diretor do DAP -  
Departamento de Apoio à Micro, Pequena e Média  
Indústria - FIESP/CIESP

## **II. Text of Lecture on Techniques and Criteria for Classifying Small und Medium-Scale Industries by Size**

- **Introduction: Classification as a normative exercise**
- **Facts about small and medium-scale industries**
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## Techniques and Criteria for Classifying Small and Medium-Scale Industries by Size

### Introduction: Classification as a normative exercise ;

The topic seems to suit well the German probing mind which is accustomed to deal extensively with concepts and definitions before taking up substantive issues. Maybe one gets the idea to look into the Small Business Law of Germany in order to obtain some orientation with regard to classifying industrial companies. But disappointment will result from this. The Law as well as German circles of academic and business nature have not so far defined the small business sector by applying clear yardsticks. The Law simply says that a small enterprise is a unit that belongs to anyone of 126 trades listed in an appendix to the Law - irrespective of the number of employees, the amount of sales or the capital invested. Thus, in Germany there are quite a few "small businesses" with several hundred persons employed. This apparent contradiction results from the notion that the enlisted 126 trades would stand for rather labor intensive productive processes geared to specific orders of customers and not to mass production, a notion that is indeed highly controversial.

The German situation may be taken as an indication of the difficulty to come up with clear ways and means by which to classify industrial enterprises. Any classification of the business population must rely on at least one indicator and on a combination of this indicator with a certain value in order to establish a criterion. This combination involves a normative decision which has to be taken by somebody or some institution except the scientist who can only provide advice but not assume responsibility for the decision eventually taken. The normative element of any classification of companies is due to the fact that one normally classifies in function of some purpose. It is my understanding that FIESP is principally interested in the classification issue because of legal aspects in relation to possible

promotional measures. This will be taken into special consideration in the following sections.

### **Facts about small and medium-scale industries**

The delimitation of small businesses has been an issue for many decades. Recently, micro-enterprises constituted a feature of the business population that has attracted much attention. Definitional problems arise in most of the corresponding studies and oftentimes cannot properly be solved. Apart from a generally inadequate data basis, this stems from the fact that the aforementioned segments of the business population, however defined, entail a high degree of heterogeneity.

Nobody would doubt, however, that these business groups are of great importance for the functioning of the economic system at large. This is not the place to elaborate on the various merits of micro, small and medium-sized units but it should be noticed in principle that their existence is an essential condition for workable competition preventing undue concentration and enforcing, high level employment, adequate supply of goods and services for private households, human capital formation and a sufficient degree of flexibility of the economy.

Is the importance of these units bound to decline over time? The answer is definitely no as data in the following table 1 would suggest for Germany, a country well on its way to a so-called tertiary society.

**Table 1: The German Business Population and its Dynamics**

**A. Present situation:**

- 3.600 units with an employment of more than 500 persons
- the rest of 1.900.000 units account for 2/3 of employment, 4/5 of training, 1/2 of GDP and 4/5 of patents

**B. Trends in employment 1970-87:**

- in units < 50 persons employment up by 1,77 Mio
- in units > 50 persons employment down by 0,95 Mio.
- details about employment shares:
  - units < 5 stagnating
  - units 5-19 increasing much
  - units 20-49 increasing
  - units > 500 falling

**C. Historical Trends in employment shares:**

	1925	1987
- units < 5	33,0 %	15,0 %
- units 5 - 200	40,0 %	52,7 %
- units 200 - 1000	17,0 %	18,2 %
- units > 1000	13,0 %	14,1 %

The outstanding facts about these data are that there is a tendency towards small to medium size over many decades and that this is, most of all, typical for manufacturing (and not services), a trend that may have to do, to some extent, with a process of reorganization of large units.

These data are, of course, encouraging for all those who are concerned about the fate of small manufacturing units in the ongoing rapid structural change that is typical for industrialized as well as developing countries. It should, however, be noticed for the purpose of our topic that the data rely exclusively on the indicator of employment.

#### **Principle means and purposes of classification**

Next, we will ask which types of indicators one would take into consideration and what the purposes of classification could be. This is depicted in the following table 2. Apparently, it is convenient to distinguish between quantitative and qualitative indicators, whereby it appears that the former are especially useful in the macroeconomic context concerning the fields of application 1. to 3., whereas qualitative indicators would seem to have a microeconomic bias and to rather suit the partial approach of the fields 4. to 6. Although our main interest centers on the macroeconomic dimension, we will briefly deal with the major aspects of the qualitative indicators next.

**Table 2: Principles of classifying companies**

<b>Field of application</b>	<b>Predominant character of indicator</b>
<b>1. National accounting/census</b>	<b>quantitative</b>
<b>2. Economic policy making</b>	<b>quantitative</b>
<b>3. Private sector representation towards government, etc.</b>	<b>quantitative</b>
<b>4. Member oriented service delivery of private sector institutions</b>	<b>qualitative</b>
<b>5. Applied scientific research</b>	<b>qualitative</b>
<b>6. National and international business promotion via projects</b>	<b>qualitative</b>

**Excurs on qualitative indicators**

There are numerous microeconomic fields of application for qualitative indicators and table 3 is by no means an exhaustive list

<b>Table 3: Application of Qualitative Indicators</b>		
<b>Category</b>	<b>Viewpoints for indicators</b>	
	<b>Small and medium sized companies</b>	<b>Large companies</b>
<b>Management</b>	<b>Proprietor-entrepreneurship</b>	<b>Manager-entrepreneurship</b>
	<b>Functions linked to personalities</b>	<b>Division of labor by subject matters</b>
<b>Personnel</b>	<b>lack of academicians</b>	<b>Dominance of academicians</b>
	<b>allround knowledge</b>	<b>specialization</b>
<b>Organization</b>	<b>highly personalized contacts</b>	<b>highly formalized communication</b>
<b>Sales</b>	<b>competitive position not defined and uncertain</b>	<b>strong competitive position</b>
<b>Buyer's relationships</b>	<b>unstable</b>	<b>based on long term contracts</b>
<b>Production</b>	<b>labor intensive</b>	<b>capital intensive, economies of scale</b>
<b>Research and development</b>	<b>following the market, intuitive approach</b>	<b>institutionalized</b>
<b>Finance</b>	<b>role of family funds, selffinance</b>	<b>diversified ownership structure, access to the anonymous capital market</b>

in this respect. The table can, however, convey the fact that qualitative indicators are well suited to distinguish between companies by size according to major functions of enterprises. At the same time, it is obvious how complex this task is if one thinks about fixing critical values (criteria) to the possible indicators. The latter should be defined as clearly as possible but cannot be hoped to apply across the board to all cases. Indeed, the various indicators suggested by table 6 may carry a completely different weight from company to company. Again the purpose of classifying companies may be decisive for a design of the whole exercise. In any case, the possibilities of comparative analysis are greatly limited in the microeconomic context.

### **Classification issues in the macroeconomic context**

Now we consider in more detail some major implications of the fields of application of indicators listed as 1. to 3. in table 2. They refer, as was explained before, to the macroeconomic level, they may be in conflict to some extent and are nonetheless quite interdependent. The need for quantitative classification in the macroeconomic context arises because of two principle reasons. The first reason refers to knowledge and information with respect to ongoing processes of structural change, tendencies of concentration and deconcentration in the business sectors as well as conditions of markets for products and factors. Interest and research concerning these aspects may be lead by the notion that there is a more or less optimal way of organizing the economic system with special reference to a healthy and balanced business population.

Second, the need for quantitative classification in the macroeconomic context arises out of a search for a properly oriented policy towards the business sector by which one influences, corrects and compensates. Most of all, this would involve the promotion of micro, small and medium companies as important actors in growth processes and developmental change. Promotional measures can be entirely justified as long as they compensate these companies for their inherent size disadvantages vis à vis large units. The disadvantages may arise out of certain

types of imperfection of competition, the bottlenecks and lags entailed in structural change, limited access to commercial credit and information as well as adverse fiscal and other consequences stemming from highly labor intensive productive processes, to list some major aspects only.

A justifiable policy of promotion would grant allocative subsidies and not distributional subsidies. It must not have the character of social security but be geared towards a support of self help activities on the part of the respective segments of the business population. The promotion would, first of all, try to establish an equality of conditions for all business groups and may play a catalyst role in an effort to accomplish a social market economy free of major distortion resulting from undue monopoly power. It would also complement policy measures aimed at growth and development.

In Germany, for example, the promotion of small and medium sized companies has been broadened from the end of the 1970's onwards in order to facilitate new companies in view of significant structural adjustments in the economy, to create new sources of employment in certain regions of the country and to provide incentives for research in benefit of smaller units.

These observations may lead to a discussion of the instrumental side of promotion, but within the context of the topic of this paper it suffices to say that major issues normally arise with respect to the diversity of potential and actual measures and the degree of centralization or decentralization with which they are applied. In general, the harmonization, consolidation and concentration of measures are highly desirable. One also has to take into account that results are hardly achieved in an automatic way. Most of all, promotional measures must be transparent to the beneficiaries of the micro, small and medium sized business communities. With this in mind we can now look at specific quantitative indicators.



**Pros and cons of quantitative indicators**

Table 4 contains a list of quantitative indicators that have been taken into consideration in the practical and scientific fields. It is obvious that they address themselves to very different aspects and that some of them are of such a special nature that they would be of only limited usefulness in an effort to quantify industrial enterprises by size.

<b>Table 4: Quantitative Indicators</b>		
<b>Category</b>	<b>Degree of macro-economic operationality</b>	<b>Character</b>
1. Sales	high	constitutive
2. Employment	high	constitutive
3. Fixed capital	reasonable	complementary
4. Value added	limited	supplementary
5. Costs of inputs	limited	supplementary
6. Volume of inputs	limited	supplementary
7. Volume of production	nil	-
8. Participation in the market	nil	-
9. Profits	nil	-
10. Total sum of balance of payments	nil	-

We have, therefore, specified these indicators in terms of their degree of macroeconomic operationality and character. The former would, most of all, refer to the context of small business promotion to be granted and/or carried out by official entities. The latter has to do with the degree to which the respective indicator by itself would serve to establish size criterions. "Constitutive" means that an indicator of this character can perhaps suffice by itself.

This quality of being "constitutive" can only be attributed to sales and employment because of their rather comprehensive nature to project underlying business activities. Tables 5 and 6 report on their pros and cons; in addition, table 7 outlines strengths and weaknesses of the indicators value-added and profits.

**Table 5: Pros and Cons of Sales as an Indicator for Classifying Companies by Size**

Pros	Cons
<ul style="list-style-type: none"> <li>- easiness with which to obtain data</li> <li>- businessmen are accustomed to report</li> <li>- indicator may be linked to needs and to possibilities of selffinancing</li> <li>- * up to date documentation</li> </ul>	<ul style="list-style-type: none"> <li>- * Inflation and the business cycle require "dynamization"</li> <li>- rigid application leads to regrouping of companies</li> <li>- "dynamization" creates uncertainty</li> <li>- average values differ from branch to branch</li> <li>- possible discrimination of successful units in the context of promotion</li> <li>- * relative weight of the value of intermediate inputs from branch to branch</li> <li>- influence of stocks of products</li> </ul>

**Table 6: Pros and Cons of Employment as an Indicator for Classifying Companies by Size**

Pros	Cons
<ul style="list-style-type: none"> <li>- * Avoidance of problems in terms of "dynamization" and differing shares of value added</li> <li>- Projection of readiness and not performance</li> <li>- subsidies obtained would not be withdrawn in case of productivity gains</li> <li>- easiness with which to obtain data</li> </ul>	<ul style="list-style-type: none"> <li>- * turn-over rates</li> <li>- * part-time employment, role of helping family members</li> <li>- necessity to fix a date or period</li> <li>- possible discrimination of labor intensive branches</li> <li>- * role of automatization</li> <li>- census data collected irregularly</li> </ul>

**Table 7: Pros and Cons of Value-Added and Profits as Indicators for Classifying Companies by Size**

Indicator	Pros	Cons
Value-Added	<ul style="list-style-type: none"> <li>- * "objective" projection in terms of productivity</li> <li>- projection of contribution to GDP</li> </ul>	<ul style="list-style-type: none"> <li>- * difficulty in obtaining data</li> <li>- * difficulty in establishing yardsticks (criteria)</li> </ul>
Profits	<ul style="list-style-type: none"> <li>- projection of performance</li> <li>- projection of needs and stability</li> </ul>	<ul style="list-style-type: none"> <li>- * valuation</li> <li>- difficulty in obtaining data, specially from small units</li> <li>- difficulty in establishing yardsticks (criteria)</li> <li>- * practicability</li> </ul>

The arguments presented in these tables are quite self-explanatory. Points marked with an asterisk would, to our mind, carry a major weight in the evaluation of the indicators.

### Findings

First the industrial sector is highly heterogeneous when it comes to a classification of companies by which it is made up. This is projected by the various view-points presented in the tables 5 to 7. It should especially be noticed that the values for indicators may move into different directions when considering business expansion, an example being the likelihood that in some branches fixed capital and employment are not correlated which may also be the case of employment and sales. This problem is even more pronounced in an inter-branch comparison which may reveal quite a limited meaningfulness of indicators including the "constitutive" ones. By the way, this situation is even worse if one goes beyond manufacturing and extends the analysis to trade and services. In the final instance, local conditions, regional differences, structural change, the characteristics of production, the nature of products and the like determine that one has to compromise when applying indicators in order to classify industrial companies by size. To compromise may mean to apply indicators in a flexible way and, in concrete, to work with differing criterions. Company size continues to be something of a relative nature. It is not possible to find indicators that would permit an exact classification of the micro, small and medium sized segments of the industrial business population.

Second, it is advisable to work with only one main indicator in view of the partly conflicting nature of the indicators explained above. Considering again the various pros and cons of the indicators, employment appears to be the most convenient, yardstick for industrial companies, whereas sales might do a better job in case of units operating in trade and services. This does not exclude the application of other indicators, but this can only be in

the capacity of secondary indicator with complementary and supplementary functions.

Third, a further significant problem arises when it comes to establishing, in concrete terms, specific size categories. To be sure, the application of one indicator (together with a critical value leading to a criterion) puts a given company definitely into a certain group. But have the limits for this group been fixed properly, be it micro, small or medium? Is the classification representative? The answer is that not only must there be a clear delimitation towards groups above and/or below but, what is more important, the characteristics of companies in one group must also be significantly different from those pertaining to other groups.

Fourth, the foregoing considerations will lead to the finding that, as a rule, it is in most cases extremely difficult and highly arbitrary to distinguish between small and medium-sized companies by drawing a precise line in terms of the employment indicator (and, if one wants to, the sales indicator, too), since these much talked about two groups cannot be separated on the basis of homogeneity.

The German government for example, considers it advisable, therefore, not to apply a schematic distinction between small and medium and prefers instead to work with the notion of an intermediate sector ("Mittelstand") which comprises the two. It uses a so-called soft delimitation of the intermediate sector towards large units and defines the intermediate size oftentimes with quite different criteria depending on the specific purpose within the context of promotion and fiscal as well as monetary policies and the like. This is apparently accepted by the respective business community since the soft delimitation is based on the understanding that "intermediate" involves units that normally do not obtain finance via the capital market and are managed by independent owners who assume a corresponding risk. It is interesting to note that thereby qualitative indicators are used to classify, in a "soft" way, the intermediate sector and that this apparently is instrumental for individual companies to develop a

feeling of belonging. It is of further interest that then greatly differing quantitative yardsticks are applied to this qualitative classification in such a way that one effectively deals individually with each case of macroeconomic application including of course the various types of promotion individually. This may be considered a pragmatic approach to which there is not really an alternative.

Fifth, the micro sector of the industrial business community merits special attention in developing countries since it is largely identified with the so-called informal sector and exhibits unique characteristics and features:

- it has largely the character of being residual.
- its existence is mainly due to the need of the otherwise unemployed to have a capacity for income generation,
- entrepreneurial functions are rather limited if at all present,
- the amount of capital invested is minimal and productivity is extremely low and
- significant socioeconomic implications for the society as a whole must be taken into account within promotion policies and other contexts.

In view of these characteristics and features it may be convenient and advisable to add fixed capital to complement employment as as yardstick and thereby have two main indicators by which to definitely single out the micro segment of the industrial business community.

### **Conclusions**

The classification of companies by size is in principle a normative exercise. It does not have a justification per se but is always to be related to some more or less specific purpose. This requires that classification is carried out in a flexible way depending on the given field of application. Looking at the characteristics of the industrial sector in relation to the various possible indicators it is not recommendable to fix a clear and exact drawing line between small and medium-sized units in terms of employment which

happens to be the quantitative indicator of major importance for this sector in an effort to classify companies by size.

The following table 8 summarizes the major findings of this nature and table 9 presents some highlights of the related issue of promotion.

**Table 8: Classification of Industrial Companies**

Size categories	Main indicator	Secondary indicator
Micro	Employment/Fixed capital	(Sales)
Small/Medium	Employment	Sales
Large	Employment	Sales

**Table 9: Principles of Business Promotion**

Goal	Approach	Measures	Viewpoints for criterions
- Number of companies	- physical capital formation	- direct financial assistance	necessity, stability, compensation, help to self-help, "justice", competitiveness, productivity, profitability, acceptability, simple operational and transparent ways and means of application
- Efficiency		- fiscal incentives	
- Employment	- human capital formation	- ownership participation	
		- new business creation	
		- Counselling/Consultancy	
		- technology transfer	
		- promotion of R&D	

The content of the latter table is intended to underline the fact that the task of promotion is highly complex and that size criteria may have to differ greatly from case to case when the beneficiary groups to which certain measures are geared are singled out. In the ultimate instance, this may also have to do with limited funds available for promotion.

Finally, concerning the effectiveness and efficiency of promotion one may feel that the above recommendations are still too narrow a ground and that more indicators should be taken into consideration including qualitative ones. If this argument holds, then the case for a decentralization and privatisation of promotion should be made by institutions of self help of the respective segments of the business community which would be an efficient medium for a fine tuned and highly qualitatively oriented approach to assistance of companies. This is, however, only a long term perspective in most developing countries in view of the weak corresponding institutional infrastructure and the slow and tedious process of building it up to the necessary high standard.



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**III. Transparencies in Spanish used  
during Lecture**

1.

Importancia de la pequeña y media empresa: para la economía del mercado

→ asegurando la funcionalidad del sistema de los mercados; la competencia en contra de la concentración . . . . .

## Situación en Alemania

empresa grande

> 500 empleados  
3.600 unidades

el resto

1.900.000 unidades

=

$\frac{2}{3}$  empleos

$\frac{4}{5}$  entrenamientos

$\frac{1}{2}$  PIB

4 de 5 patentes

2.

Alemania: 1970 - 87

	<u>empleos</u>
en unidades < 50 personas	1,77 Mio +
en unidades > 50 personas	0,95 Mio -

Participación en el empleo:

unidades < 5      estancando

unidades 5-19      aumentando mucho

unidades 20-49      aumentando

unidades > 500      reduciendo

⇒ tendencia hacia los  
medianos - sobre todo en  
la industria !!!

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Participación histórica:

	<u>1925</u>	<u>1987</u>
unidades < 5	33%	15%
" 5-200	40%	52,7%
" 200-1000	17%	18,2%
" > 1000	13,2%	14,1%

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# Clasificando Empresas

Campo de aplicación	Caracter predominante de indicadores
1. Censo / estadísticas nacionales	Cuantitativo
2. Política gubernamental	Cuantitativo
3. Representación de intereses empresariales frente al gobierno etc.	Cuantitativo
4. Organizaciones iniciativas privadas: trabajo hacia adentro (servicios para miembros)	Cualitativo
5. Investigación científica aplicada	Cualitativo
6. Determinados proyectos nacionales e internacionales	Cualitativo

# Necesidad de la clasificación Cuantitativa en el contexto macro

- saber, estudiar, reportar: procesos estructurales, de concentración y desconcentración, relaciones de mercados, optimalidad (?), etc.
- influir, corregir, compensar: compensar a la micro, pequeñas y medianas emps. por desventajas que sufre por su tamaño
  - cuellos de botella estructurales
  - imperfecciones de la competencia - deficiencia en el sistema de mercado

## Principios:

- "ayuda a la antiayuda"
- asegurar condiciones de igualdad.
- fortalecer la eficiencia de mercados
- Promoción como complementación estructural de la política macro

## Indicadores Cuantitativos

Categoría	Grado de operabilidad macro	Carácter
1. Ventas	alto	Constitutivo
2. Empleo	alto	Constitutivo
3. Capital fijo	razonable	Complementario
4. Valor agregado	limitado	—
5. Costos de insumos	limitado	—
6. Volumen de insumos	limitado	—
7. Volumen de producción	nulo	—
8. Participación en el mercado	nulo	—
9. Ganancias	nulo	—
10. Suma de la balanza de pagos	nulo	—



## Problemas generales de los indicadores:

- tiempo, localidades, situación peculiar de la microempresa (la dinámica del desarrollo económico, diferencias regionales, subsistencia de micro-unidades)
  - heterogeneidad (aun dentro del sector manufacturero - situaciones:  $\text{capital fijo} \uparrow$  -  $\text{empleo} \downarrow$ ;  $\text{empleo} - \text{ventas} \downarrow$ )
- hay que hacer compromisos al aplicar un o varios indicadores - el tamaño de empresas sigue siendo algo relativo

# Ventajas y desventajas del indicador ventas

## Ventajas

- fácil conseguir datos
- empresarios acostumbrados
- orientación de acuerdos con "necesidad" y posibilidad de autofinanciamiento
- \* actualidad

## Desventajas

- \* inflación (y conjuntura) exigen una "dinamización"
- rígida aplicación lleva a reagrupación de empresas
- la "dinamización" crea inseguridad
- valores promedios muy distintos de rama a rama
- se castiga empresas exitosas con altas ventas
- \* papel relativo del valor de insumos intermedios
- papel de existencias (stocks) de productos

# Ventajas y Desventajas del Indicador Empleo

Ventajas	Desventajas
<ul style="list-style-type: none"> <li>* Evita problemas del indicador ventas en términos de "dinamización" y de valores extremos por empleados</li> <li>- Orientación según "disposición" y no según "actuación"</li> <li>- Con el aumento de productividad puede subir el posible subsidio</li> <li>- fácil conseguir datos</li> </ul>	<ul style="list-style-type: none"> <li>* fluctuación del empleo</li> <li>* part-time, familiares</li> <li>- se debe fijar una fecha o un periodo</li> <li>- discriminación de ramas intensivas de mano de obra (en el contexto de promoción)</li> <li>* creciente papel de la automatización</li> <li>- censo solamente cada tantos años</li> </ul>

# Ventajas y Desventajas de los Indicadores, Valores Agregados y Comancias

	Ventajas	Desventajas
Valores Agregados	<ul style="list-style-type: none"> <li>- indicador objetivo en el sentido de ser orientado por la productividad</li> <li>- representa contribución al PIB</li> </ul>	<ul style="list-style-type: none"> <li>- difícil conseguir datos</li> <li>- difícil delimitar empresas por "tamaño"</li> </ul>
Comancias	<ul style="list-style-type: none"> <li>- refleja "actuación"</li> <li>- orientación según "necesidad" y estabilidad</li> </ul>	<ul style="list-style-type: none"> <li>- problemas de valorización</li> <li>- difícil conseguir datos de pequeñas empresas</li> <li>- difícil delimitar empresas por "tamaño"</li> <li>- falta de practicabilidad</li> </ul>

→ Para la Industria el indicador empleo es el mas conveniente

Si se aplica solo un indicador la clasificacion es definitiva — pero no necesariamente representativa

Ademas: La clasificacion segun tamaño solo es util si

— se tiene limites claros para los respectivos grupos

— las características de empresas por tamaño son significativamente distintas

→ conclusion: es difícil distinguir entre pequeño y medio — no se trataria de grupos homogéneos  
 conviene <sup>una</sup> delimitación "suave" segun campo de aplicación (fiscal, crediticio, laboral, promoción)

# Resumen

a) Clasificación de empresas industriales

tamaño	Indicador principal	Indicador secundario
micro	empleos, capital fijo	(ventas)
pequeño/medio	empleos	ventas
grande	empleos	ventas

b) Principales campos de aplicación: fiscal, crediticio, laboral, promoción

c) La promoción:

Possibles Metas	Enfoque	Medidas	critérios
1. número de empresas	1. Formación de capital de inversión	- ayuda financiera directa - incentivos fiscales - participación en el capital (participaciones)	necesidad, rentabilidad, productividad, rentabilidad, motivación, aceptación, "justicia",
2. Eficiencia	2. Formación de capital humano	- "new business creation" - asesoramiento - transferencia de tecnología - promoción de R & D	compensación por desventajas, ayuda a la autoayuda, rol de la competencia, política simple, operacional y transparente

## Conclusiones:

(1) Cualquiera clasificación mas o menos exacta se relaciona a un dado

campo de aplicación. Como

hay muchos campos <sup>de</sup> clasificación, debe ser flexible

— a base de muy pocos indicadores.

(2) La aplicación de indicadores adicionales inclusive cualitativos — en el contexto de apoyo — requiere cierta privatización de la promoción a través del sector empresarial y de sus instituciones.

**IV. Transparencies presented by Dr. König in post-Seminar discussion sections on the situation of micro, small and medium-sized companies**



<b>Results</b>	<b>Influencing Factors</b>	<b>Indicators for Degree of Effectiveness</b>
<b>A. Expansion of Growth</b>	<p>1. Mobilization of idle resources</p> <p>2. Agglomeration/ Deglomeration</p>	<p><i>Factor markets, especially the employment market, exchange of knowledge, border costs, price elasticity, fluctuations in capacity utilization</i></p> <p><i>Location (Center/Periphery), organization of upstream industries, mechanism of income distribution, geographical harmonization of supply and demand, degree of interdependence in the german economy</i></p>

<b>B. Intensification of Competition</b>	<b>3. Price</b>	<i>Price variation of inputs and salable products; production costs/tax and duty burdens/gross wage costs per unit of output, size of the procurement market, improvement in productivity, variation in productivity, price/performance ratio</i>
	<b>4. Quality</b>	<i>Material and time-related customer preferences, level of real income, technological standard, know-how, capacity for innovation, internationalization of consumption patterns, service intensity, readiness to deliver, schedule effectiveness, precision, delivery time, proliferation of european preferences</i>
	<b>5. Product differentiation</b>	<i>Marketing efforts, role of norms and standards, share of production as a problem-solver/order/special output, structures of distribution, flexibility in supply, variety of products, orientation towards special needs, company-specific technical know-how, broadness and depth of the program, examination and certification processes</i>
	<b>6. Geographical range of the sales market</b>	<i>Individual and regional customer preferences, Intra-industrial specialization, barriers to market entry, potential for cooperation between firms, export intensity of the business, degree of internationalization, potential for internationalization, dependence on locality for subcontractor's orders, characteristics of the product (weight, volume, perishableness), transport and other distance costs, participation in trade fairs, firm-size related organization of industries, number of close competitors</i>

<p><b>C. Acceleration of structural Change</b></p>	<p>7. Elasticity of demand</p> <p>8. Product innovation/ Process innovation</p> <p>9. Change of the optimal size of the firm</p> <p>10. Factor mobility</p>	<p><i>Growth of income, potential for modernizing downstream industries</i></p> <p><i>Technical rate of progress, R &amp; D expenditures, product cycle, potential for problem-solving, equity base/external finance possibilities</i></p> <p><i>Research capacities, capital/labor-intensity of production, potential for rationalization and automatization, innovative proficiency, size of the market, intensity and quality of education, endowment with human capital, process innovation with respect to ageing products, flexible utilization of the process, the applicability of patents</i></p> <p><i>Potential for cost minimization (economies of scale), fix cost requirement, transformation of value-added linkages, shift of market shares, potential for division of labor and dislocation</i></p> <p><i>Serial mass production vs. serial single-item production, marketing strategies of upstream industries, creation of production and marketing posts abroad with downstream industries, change in the range of manufacture</i></p> <p><i>Barriers to entry, geographic Displacement of comparative production costs, management capacities, the share of unskilled workers, potential for Internationalization, familiarity with foreign countries, language skills, the scope of business functions</i></p>
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**V. Report on Seminar by FIESP**



# coempresas

*u criatividade e dinamismo  
esários*

ente da Fiesp/Ciesp, Mario Amato,  
a abertura do seminário ( ) Desafio  
as Micro, Pequenas e Médias Empre-

nas e médias empresas. Segundo ele,  
tal cooperação se apresenta para as  
empresas de pequeno porte como uma  
das maneiras mais fáceis de absorve-  
rem as tecnologias mais avançadas  
que existem em suas áreas de atuação.  
Com a abertura do mercado a concor-  
rência tende a ser mais acirrada e pa-  
ra que as empresas se capacitem, de  
acordo com o embaixador, o caminho

## ASSOCIAÇÃO DE CIRCULAÇÃO SOCIAL IACB

Coordenador Carlos Estrela

Presidente: Manoel de Araújo Filho; Vice-Presidente: Manoel de Araújo Filho; Diretor Geral: Manoel de Araújo Filho

Coordenador Geral: Manoel de Araújo Filho; Coordenador Administrativo: Manoel de Araújo Filho; Coordenador Financeiro: Manoel de Araújo Filho

Coordenador de Marketing: Manoel de Araújo Filho; Coordenador de Relações Públicas: Manoel de Araújo Filho; Coordenador de Serviços: Manoel de Araújo Filho

Coordenador de Treinamento: Manoel de Araújo Filho

Coordenador de Projetos: Manoel de Araújo Filho; Coordenador de Qualidade: Manoel de Araújo Filho; Coordenador de Segurança: Manoel de Araújo Filho

Coordenador de Saúde: Manoel de Araújo Filho; Coordenador de Segurança: Manoel de Araújo Filho; Coordenador de Segurança: Manoel de Araújo Filho

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mais recomendado deve

# Sp apóia projeto

ente da Federação e Indústrias do Estado (Fiesp/Ciesp), Ma- encaminhou, no úti- a todos os deputados paulistas telex em que o apoio das entidades de Lei n.º 580/90, de governo do Estado, de incentivar o investi- strial e a descentraliza- fica das atividades de por meio de redução do ICMS sobre má- relhos e equipamentos. afirma no telex que mos extremamente va- oposta que, em conso- as determinações da o estadual, visa a pro- desenvolvimento equi- regiões de São Paulo, , pela expansão do se- rial, o acesso de toda a a melhores condições bmicas". E conclui afir- : é expectativa do em- paulista ver o projeto vado. ■

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## manente

as micro, pe-  
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Eduardo Mo-  
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esses segmen-

bus ressaltaram que o papel do BNI  
é contribuir para a expansão da ca-  
cidade produtiva e aumento da con-  
titividade na economia brasileira  
se momento.

A escassez de recursos no âmbito  
do BNDES faz com que a instituição  
apele à participação de recursos pri-  
dos no financiamento dos investimen-  
tos, que têm, já esboçadas, três ver-  
tes principais: reestruturação da in-  
tria, para aumento do grau de con-  
titividade no país e no Exterior; mo-  
dernização e adequação da infra-est-  
tura econômica, privilegiando inve-  
mentos do setor privado; e modern-  
ção do setor agropecuário, via incor-  
ração e difusão de novas tecnologias.

O 1º vice-presidente das entidades  
destacou que o caminho adequado  
ra a modernização da sociedade pa-  
sa exatamente pela absorção de tec-  
nologias e ampliação da capacidade  
produção das empresas como um  
do, o que conferirá às micro, pe-  
nas e médias empresas uma impor-  
cia ainda maior do que têm agora.

Isso se dará pelo fato de que as  
presas de maior porte, às quais é  
mais fácil o acesso ao desenvolvi-  
to de pesquisas e conseqüente ab-  
ção de novas tecnologias, serão li-  
das por esse processo a remodela-  
suas políticas de produção e concen-  
rem-se no essencial de suas ativida-  
"delegando a empresas de menor  
te a produção de bens e serviços  
muito lhes custaria administrar".



Moreira Ferreira advertiu que haverá necessidade de se reformularem conceitos e formas de administração hoje apontadas como instrumentos mais eficazes ao aumento da produtividade de entre as pequenas empresas. Isso porque toda literatura e processos atualmente em uso se calcam no modelo de administração norte-americano, voltado basicamente para as grandes organizações, e que têm provocado graves erros na gestão das PMEs.

### Sesi e Senai

As atividades do Serviço Social da Indústria (Sesi) e do Serviço Nacional de Aprendizagem Industrial (Senai) em apoio ao segmento foram levadas ao seminário pelo chefe da Equipe de Apoio à Pequena e Média Empresa do Senai, Paulo Roberto da Silveira, e o diretor da Divisão de Orientação Social (DOS) do Sesi, Renato Motti.

Silveira relatou que a partir de 1980 o Senai reformulou suas atividades, sem abandonar a linha mestra de atendimento às empresas de maior porte, para dar suporte às micro, pequenas

e médias. Essa atividade complementar se desenvolve em duas áreas básicas, que são a de formação de recursos humanos e assistência tecnológica.

Já neste ano, o Senai deu início aos programas de formação de microempresários, com o objetivo de propiciar a estes segmentos a melhoria no desempenho, aumento da produtividade e otimização dos lucros. Silveira constatou, porém, que a este trabalho devem se somar outros esforços para que se atenda às reais necessidades das MPMEs.

O convênio assinado entre a Fiesp e o Sesi, que fornecerá cursos por correspondência a pequenos empresários de todo o Estado, foi lembrado por Renato Motti como uma das mais recentes ações do Sesi em apoio às MPMEs. O programa contempla 70 cursos nas mais variadas especialidades administrativas.

Segundo Renato Motti, esta é uma das melhores formas de apoiar o pequeno empresário que, por estar envolvido diretamente no processo produtivo de sua empresa, tem pouco tempo para solucionar problemas relati-

vos ao aprofundamento de conhecimentos. Para Motti, é preciso criar cada vez mais oportunidades de aprimoramento das pequenas e médias empresas, "que na Itália, por exemplo, fizeram ressurgir uma economia que desfilhava".

Através dessa mesma ótica, o diretor do IDAP, Barnabé Teixeira Soares, ao encerrar o seminário, afirmou que "o papel reservado às empresas de pequeno porte no desenvolvimento econômico do país é incontestável; e o momento atual exige efetivamente, acima de tudo, uma constante troca de informações e experiências em proveito de todos".

Examinando a interdependência entre os empreendimentos de pequeno e grande portes, Teixeira Soares destacou que os dois grupos jamais existirão de forma isolada. Para ele, os pequenos necessitam de ampla liberdade econômica para crescer, via desregulamentação e estabilidade econômica.

No dia 14, os promotores do seminário organizaram mesa-redonda para troca de informações entre os técnicos de outros países e empresários participantes.