

ENTREPRENEURIAL ATTITUDES OF STATE PROGRAM “PARANÁ IMPROVING BUSINESS” PARTICIPANTS, IN THE COUNTY OF FRANCISCO BELTRÃO – PR

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ABSTRACT

This study aims to analyze the existence of differences in the attitudes of entrepreneurs in relation to the economic sectors in which they live their projects of participants of the State Program “Paraná Improving Business” in the county of Francisco Beltrão - PR. The study took place between the months of March and August 2013. For the data collection was used a model developed by Lopez Jr. (2005) called Attitude Measurement Instrument Enterprising - IMAE. The questionnaire used is a Likert measurement scale of 10 points with a sample of 101 respondents. The study was carried out by a quantitative approach, in which the data were treated by descriptive statistics. In a comparative analysis of the dimensions, the implementation had higher overall averages of agreement, followed by innovation, power and finally the planning dimension. Comparing the industry sectors, trade and services, it was found that there were subtle differences between them. Thus the research proposed a different analytical perspective to the work of Bosma and Schutjens (2007), exploring the entrepreneurial attitudes with spatial differentiations in Europe, analyzing the attribute of economic sectors as distinction vectors.

Keywords: Entrepreneurship. Entrepreneurial attitude. Improving Business Program.

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1 INTRODUCTION

Entrepreneurship has been highlighted in many sectors, it means in educational institutions, government units and in society as a whole. Its teaching in the academy has been consolidated, and has become a subject in several graduation courses and as a consequence the scientific production has been pushed up giving a great contribution to the subject and the construction of new knowledge.

In Brazil 1,2 million new business are set up every year and 99% are micro, small business and individual entrepreneurs which are responsible for more than 50% of the jobs of the country. In addition to the position they create for themselves, it is possible to think that small businesses are responsible for at least two-thirds of total vacancies in the private sector of economy. (SEBRAE, 2012)

In light of this short context about the importance of entrepreneurship for the national economy, the state academy tries hard to approach and generate specific knowledge for the entrepreneurship activity. Gratti and Senhorini (2000) state that among the surveys in the entrepreneurship are those that analyze the personality skills and attitudes trying to explain the characteristics of entrepreneurs Among the studied topics it is the entrepreneur's attitude and tries to outline common profiles among individuals who practice some kind of entrepreneurship. According to Bosma and Shutjens(2007), the people have individual values, preferences and evaluate differently their own abilities, besides realizing the opportunities and made decisions in a very particular way. The entrepreneurship activities are usually conditioned to the personality characteristics, also socio-cultural attitudes and impediment rules, which make possible a spatial differentiation in the entrepreneur's attitudes.

Even with a range of studies related to the entrepreneurship attitudes and its regional variations, there are flaws to be solved, among them, the existence of different attitudes according to the economical area and application area. In this way, the research aims to analyze the difference of entrepreneurs' attitude related to the economic sector in which their business is inserted. Based on a specific population, participants of a state program that supports small business, called "Improving Business Parana" Program, located in the city of Francisco Beltrão, Parana State.

In order to reach the proposed objective, the article has been structured, besides the introduction, in the following way: theoretical background, where conceptions about the issue are presented; the method, which discusses the research instrument used to get the data, as well the analysis techniques; the scenery where the research was developed; the findings result analyses, where are presented the characteristics of the sample, as well the dimension results used in the investigation of entrepreneur attitudes articulated by the model proposed and as a way to reach the study objective to the test presentation of used correlation; at last, the final considerations.

2 THEORETICAL BACKGROUND

2.1 Entrepreneurship

The first time the term "entrepreneurship" was used by Richard Cantillon in 1755, in order to explain the risk responsiveness of buying something for a certain price and sell it at an uncertain price. In 1803 Jean Baptiste Say extended such definition, and entrepreneurship started

being defined as the person that shifts economic resources out of an area of lower productivity to an area of higher productivity and greater yield, being established that who opens his own business is an entrepreneur. (HASHIMOTO, 2010)

For Dornelas (2001, p.37) the best definition for enterprising spirit is the Joseph Schumpeter’s (1949) where “the entrepreneur is the one that destroys the existent economical order by the introduction of new products and services, by the creation of new ways of organization or by the exploitation of new resources and materials”

According to Bittar, Bastos and Moreira (2014), the first definitions about entrepreneurship followed an evolving logic inserted in historical context and in the specific experiences of every researcher. For a better understanding of the historical evolution of the term and its contribution for society through time, in the Chart 1 it is presented an overview of the differences in the conceptions and in the construction of the term entrepreneurship, since its origin until the 20th century.

Chart 1 – History of the term Entrepreneurship

History of the term Entrepreneurship	
Origin	The term entrepreneur has been loaned from French, and it means the one that takes risks and starts something new.
The first use of the term entrepreneurship	A first example of definition can be credited to Marco Polo, who tried to establish a commercial route to the East. He has signed a contract with a man who owned money to sell his goods, While the capitalist was someone who took the risks in a passive way, the entrepreneur adventurer took the active role, taking all the risks, physical and emotional.
Middle Age	The term entrepreneur was used to define the person who managed great production projects. The individual didn’t take big risks, just managed the projects using the available resources.
Seventeenth Century	The entrepreneur used to established a contractual agreement with the government in order to do some services or supplying goods, the prices were fixed in advance and any profit or loss were exclusively the entrepreneurs
Eighteenth Century	At this century the capitalist and the entrepreneur were finally differentiated, probably due the beginning of industrialization in the world.
Nineteenth and twentieth century	The entrepreneurs were often mistaken with the managers or administrators, being analyzed simply in an economic point of view, as those who organize the company, pay the employees, plan, run and control the actions of the company, but always serving the capitalist.

SOURCE: Dornelas (2001), adapted.

According to Hisrich, Peters and Dean (2009) in the most of entrepreneurship definitions there is an agreement in the kind of entrepreneurial behavior that includes: “taking the initiative, organizing and reorganizing social and economic mechanisms in order to transform resources and situations into practical advantages and accept the risk or the failure”. The same authors reinforce that “entrepreneurship is the process of creating something new with value, dedicating the necessary time and effort, taking the financial, psychic and social risks, and receiving the consequent satisfaction rewards of personal and financial independence”.

In Brazil the term entrepreneurship started taking form in the 90s, when entities as Sebrae (Brazilian service of support to the micro and small Business) and Softex (Brazilian Society for Software Exportations) were created. Before that, practically nobody used to speak about entrepreneurship and about the creation of small business, and terms as business plans were still unknown.

2.2 The entrepreneur

The entrepreneur is the person who has a free and an adventurer spirit, being able to generate technological innovations, able to create new markets, overcome the competition and be successful in business, taking the entrepreneurship risks. He is the one who transforms the economy, it means, the growing engine. The entrepreneur is not moved by profit, his real motivations be in the dream, in the desire of conquering, in the joy of creating, in the enthusiasm to prove he is superior to others. (SHUMAPETER, 1982).

Bessant and Tidd (2009) have contributed arguing that people can be entrepreneurs as a way of life, when they look for independence and wish to get a life based on the possibilities and personal values; they can also be entrepreneurs of growing. They are the ones who have the objective of becoming rich and powerful through the creation and aggressive growing of new businesses, and at last, innovative entrepreneurs are those individuals that are guided by the desire of creating or changing something, be it in the private sector, public or services, and the main innovation is for changing or creating something new.

According to Bernardi (2003, p. 64) the prevailing definition of entrepreneur conducts to a treat of a characteristic and typical profile of personality, where is outstand: "sense of opportunity, dominance, self confidence, optimism, independence, persistence, creativity, willingness to risk, charismatic leadership and skills to relationship". Endorsing Lengler (2008) in his article, in which his objective is characterizing the entrepreneurial behavior of beekeeping associations Presidents of Rio Grande do Sul State; he has concluded that, even with many and distinct definitions about the entrepreneur profile, there is a convergence between the notions of creativity, innovation, creation, dedication and willingness to take risks and grasping opportunities.

2.3 Entrepreneurial attitude

According to Ajzen (2001) attitude is still a focus in theory and research in the social and behavioral sciences, and its main functions widely known by the researchers are: (i) significant value, (ii) knowledge; (iii) ego defensive; (iv) social and; (v) practical. In the entrepreneurship field, the entrepreneurs attitudes are characteristics acquired throughout life, which influence their behavior before an event, determining the way the business is conducted, besides providing guidance for their work.

Beugelsdijk and Noorderhaven (2004) state that measuring the entrepreneurial attitude is hard, regarding obtaining data, what explains partly the lack of empirical studies about the matter. According to Lopez Jr. (2005), in the 70s McClelland (1972) has concentrated his studies in an attempt to identify which entrepreneur traits are often, presented by individuals with a high professional performance and high degree of accomplishment. In his studies, he has identified some of the main characteristics and has joined them in three dimensions: Accomplishment, Planning and Power.

In order to build a model that aims to assess the entrepreneurial attitude were considered the three dimensions – accomplishment, planning and power – added with another one, constituted by the variables innovation and creativity. Such dimension is included in the model by Lopez Jr. (2005) which have composed the scale measurement instrument of entrepreneurship attitude (IMAE) aiming to measure the entrepreneurial attitude in owners-Managers of small business.

The dimensions Achievement, Planning, Power and Innovation will be the characteristics of entrepreneurial attitude used to accomplish such study. Therefore, it is necessary to list one of such dimensions for a better understanding.

2.3.1 Innovation

The dimension Innovation is subdivided in creativity and innovation and it is focused on the entrepreneur's ability to act in a creative and innovative way seeking for advantageous positions in the market. (LOPEZ JR, 2005)

It has been established the concept of entrepreneur as innovator in the middle of the twentieth Century. The entrepreneur role is reforming or revolutionizing the production pattern exploiting an invention, or in a general way, a technological method not tried yet, to produce a new good or an old one in a new way, opening a source of material supplies, or a new commercialization of products and organizing a new sector. (HISRIC; PETERS; DEAN, 2009).

Schumpeter (1997) associates the entrepreneur to innovation, being the essence of entrepreneurship in the perception and in taking advantage of the new opportunities in the business field. The entrepreneur according to Schumpeter (1997) has the role to accomplish new combinations in the channel of production, having as a result the building of a new enterprising. It is the implementation ability of new combination possibilities that outstands the entrepreneur as a special category, which assures the economic development.

According to Drucker (2003), innovation is a specific instrument of entrepreneur spirit, it is the act that deliberates the resources with the new capacity of creating wealth. In fact, innovation creates a resource. It doesn't exist anything called "resource" unless the man finds an use for something in nature and thus endows it with economic value. Therefore, the innovation increases the resources efficiency.

Bessant and Tidd (2009) emphasize that the successful entrepreneurship innovation practice demands the interaction and the integration of three different perspective: personal, social and contextual, defined as: (i) personal or individual attributes that cover the creative style and the skill of identifying, evaluating, developing ideas and new concepts; (ii) the social or collective factors that comprise the teams contributions, groups and essential process to the transformation of ideas and concepts of new products, services or business; (iii) the contextual factors that include the environment and necessary resources to make feasible the creation and growth of innovation and entrepreneurship.

Mello, Machado e Jesus (2010) states in their theoretical essay, in which his objective was discussing the several ways of innovation in micro and small businesses. They consider such enterprises as generators of innovations, even in a shy way, and they conclude that there must be an effort in the conditions of new ideas production, being knowledge the essential factor in the innovation process.

2.3.2 Achievement

The performance field is composed by the search of opportunities and initiatives; persistence; taking calculated risks, efficiency, quality demands; and commitment. According to Marquesini (2007) the need of achievement is a concept intrinsically related to initiative and persistence, that are two indicators for the accomplishment set. Accepting the risks or the tendency of taking moderated risks is another characteristic that is part of the achievement set along to the search of new opportunities.

According to Lopez Jr. (2005), this dimension is related to the individual disposition in the achievement of tasks, to the new ways of doing things, faster way, and at less cost, the search for new products and business expansion. It regards a steady concern with the high quality and efficiency. Analyzing the involved risks in business, calculating the expected results, searching for the best alternatives in order to reach the desired goals.

According to McClelland (1972), the dimension of fulfillment is formed by behavioral characteristics of searching for opportunities and initiative (prospection), persistence in facing challenges and difficulties not planned, taking risks with a calculated perspective, having a demanding sense of quality and efficiency in the activities and being completely committed to the enterprise.

The need of achievement compels the individual to seek objectives that involve challenging activities, with a pronounced concern in doing well and better, that is not determined just by the possible rewards in prestige and money. People moved by the need of achievement channel much energy to improvement and constant progress in their performance and fulfillments; they like to solve problems of which the solution produces feelings of personal competence. (LOPEZ JR., 2005)

2.3.3 Planning

The Planning dimension in the view of Lopes Jr. (2000) includes the abilities related to planning and the business management, and, are considered as indicators of this dimension. "the goal setting, the search for information, planning and the systematic monitoring".

Robbins (2000) states that planning involves defining the organization objectives or goals, establishing a general strategy to accomplish the goals and developing a complete hierarchy of plans in order to interact and coordinate activities. The concern is as much with the purposes (what must be done) as the means (how it must be done).

As for Lopez Jr. (2005) through planning, the entrepreneur is able to divide the big tasks in subtasks with a deadline; reviewing his plans constantly, taking into consideration the obtained results and the circumstantial changes; keeping financial registers and using them to make decisions.

When all the involved with the work know where the organization is going to and how they must contribute to reach the expected goals, they can coordinate their activities, cooperate with each other and work as teams. Without planning, the departments could be working with different purposes, preventing the company from moving efficiently towards its goals.

2.3.4 Power

The power dimension involves the entrepreneur ability to influence the results on his own benefit, in this item it is sought to define power and its relation with the influence over the other involved actors in the entrepreneur context. (LOPEZ JR, 2005). The indicators taken into considerations are social network, persuasion, leadership, independence and self-confidence.

According to Marquesini (2007) the power is a way to influence in the relation between two or more actors. This ability of influencing others is one of the characteristics of entrepreneurial behavior; such influence can be expressed by a leadership process, of motivation or a visionary process, it means, the entrepreneur uses his leadership skill to carry out a positive influence on people around him focusing on the progressive development and transformation.

For Faria (1985) power can be defined as the ability that a social class or group has to define and accomplish their specific and objective interest, even against the resistance to the practice of this ability and independently of the level in which such strength is mainly based. Power is not an individual condition either a collective attribute, it is a collective strength, where the individuals are inserted in their relationships from ties and activities that perform in the collective sphere, and it may influence, coordinate, lead, organize and even give legitimacy.

Typically, power is seen as the ability that an individual has in persuading others to do what he wants done, if it is necessary against their own will, thus, power is conceived as the ability of individual acting and also as the ability to determine the behavior of another individual. It is human action upon man. (CARVALHO; VIEIRA, 2007)

Yet according to Carvalho and Vieira (2007) at organizations it is materialized through internal hierarchy measures, that through a vertical communication, propose authority levels, generating power relations, in this way, it is added that the speech construction in organizations is related to whom has the power, since the company's heads express their decisions by discursive practices.

3 METHOD

The current study is characterized as descriptive with a cross section, and quantitative approach. Hair Jr. *et al* (2005) state that quantitative data are collected from figures becoming more objective. The statistic results don't depend on the researcher's opinion, so they are based on the researcher's abilities only as an analyst.

For the research development has been considered as population the registered businessmen in the five groups of State Program "Improving Business Parana", in the city of Francisco Beltrão, between March and September of 2013. Concerning the sampling, it has been accomplished by the operationalization of data collection being represented by the training course participants presented on the first day of entrepreneurship and management class in every group during the proposed deadline for collecting data, showed on the Table 1:

Table 1 – Registers and research respondents

Class	Registers	Respondents	Total participants
March	45	30	67%
June	30	19	63%
July	43	25	58%
August	37	27	73%
Total	155	101	65%

SOURCE: (2013) Research Data

In this way, it has been observed that 65% of the registered in the State Program "Improving Business Parana" between March and August 2013, answered the questionnaire on the study about entrepreneurial attitude, totaling 101 participants.

The data collection was done through questionnaires applied to the participants that were presented on the day and time proposed by the research. The questionnaire had instructions for the completion, which reinforce the explanations given by the researchers during the collection, being characterized as a direct application.

The questionnaire used for the data collecting was composed by three blocks: 1º) respondent profile, where information were collected; as position, age, working time and college education; 2º) it has been researched about the company, where it was requested the time of activity of the company, working area, number of employees, gross income and location; 3º) IMAE, instrument application, where the participant answered every question in a scale of 1 to 10, being 1 for never and 10 for often related to his entrepreneurial attitudes.

For the data analysis, firstly the answers of questionnaire participants were handled and registered in a Microsoft Office-Excel 2007 version spreadsheet file. Then a descriptive analysis of

the data that characterize the profile of the enterprise and the respondent has been done, using descriptive statistics. Next, the measures of central tendency were calculated, being mean and mode for the items of each dimensions of the IMAE model and the use of standard deviation as unity criterion among the respondents' attitudes. According to Dancey and Reidy (2006) the Entrepreneurial Attitude Orientation Scale gives an indication of the score typical of a certain group, being the most common way of descriptive statistic.

After that, it has been done a normality test to check what kind of statistical tests (parametric or not parametric) could be executed, it has been determined that the distribution isn't presented as normality, thus, the *Kruskal-Wallis* test has been chosen, "(...) it compares several conditions when different people take part in each condition and the result data aren't normally distributed or do not satisfy the parametric hypothesis" (FIELD, 2009, p.503).

To identify the significant differences among the groups, the multiple comparison of the average of orders has been used, the test of *Fisher (LSD - Least-Significant-Difference)* which is know as *Post Hoc*. According to Maroco (2007), Fisher method compares all the mean pair controlling the error rate to the significance level (α), for each two-to-two comparison, through the multiple test procedure, each one to the significance level (α). To perform the statistic tests the statistical software SPSS (Statistical Package for the Social Science), version 18, has been used.

3.1 The scale measurement instrument of entrepreneurship attitude (Imae)

The model used to accomplish the current study was developed by Lopez Jr. (2005), called The Scale Measurement Instrument of Entrepreneurship Attitude (Imae), of which objective is analyzing the entrepreneurial attitude.

In order to validate the instrument, the author has applied a questionnaire with 290 respondents, constituted of small business managers-owners of commerce and services associated to the Entrepreneur Project in the Federal District. The project is a result of a joint work of Brazil's Commercial Associations Confederation (*Confederação das Associações Comerciais do Brasil*)-CACB, of Federal District's Industry and Commerce Associations Federation (*Federação das Associações Comerciais e Industriais do Distrito Federal*) and of Brazilian Service of support to micro and Small Business – SEBRAE. The objective of this project was approaching the businesspersons of the same sector, promoting the interaction in the searching of creative solutions for their difficulties, putting aside the competition. (LOPEZ JR, 2005)

The instrument is formed by 36 items, which have been divided in four dimensions or groups as; achievement, planning, innovation and power. The table number 2 synthesizes every dimension with the main indicators and their figure of approached items used by Imae.

Chart 2 – Distribution of the items and indicators according to their dimensions

Dimension	Indicators	Items
Achievement	Search for opportunities/initiative, persistence, acceptance of risks and commitment	2, 4, 8, 13, 17, 18, 20 27,30.
Planning	Goal setting, search for information and planning, monitoring	3, 5, 6, 9, 12, 15, 16, 19, 22, 29, 32, 33,34.
Power	Social network setting, persuasion, leadership, Independence and self-confidence.	7, 10, 14, 24, 25, 26, 35, 36.
Innovation	Creativity and innovation	1, 11, 21, 23, 28, 31.

Source: Lopez Jr. (2005), adapted.

The developed questionnaire for such study is constituted of three blocks: the first with the respondent profile, where information as position, age, work time and college study were collected; the block number 2 is about the enterprise characterization where was requested the lifespan of the company, field, number of workers, gross income and location. In the last block, it is the IMAE, instrument, where the contestant answered every question in a scale of 1 to 10; being 1 for never and 10 for often; all questions were related to their entrepreneurial attitudes.

4 RESEARCH SCENARIO

The research has used as scenario the Parana Improving Business Program that has its beginning from the homonymous program – Curitiba Improving Business – developed by Curitiba City Hall in the year 2005. From 2011 the State government has decided to adopt the program methodology that was born in Curitiba and spread it throughout the Parana State. (SEIM, 2013)

The program aims to promote the Parana State local counties economic development through training, consultancy and monitoring of entrepreneurs, strengthening initiatives that can end up in the companies sustainability and in the creation of new business. It is oriented primarily to micro and small business, as industrial, trade and services, arousing the creation of new jobs and income, improving the life quality of population. The program is feasible through partnership with colleges, people connected to corporate development, public and private institutions. (FOMENTO PARANA, 2012)

Five modules compose the training course, and the subjects are Business Management, Trade Management, Financial Management, People management and Strategy Management with a total time of 66 hours. Moreover, the attendants receive consultancy during the program and they are guided to the area of management, economics, accounting and business law, to do this, the trainers count on the support of Unioeste –Western Parana State University Professors, in their respective areas of knowledge. (SEIM, 2013)

5 ANALYSIS AND RESULTS

Initially, it has been analyzed the respondents profile, through information as sex, age and education. From the 101 respondents, 46,5% are male, and 39,6% are female. About the age, only 87 questionnaires were answered, where 25,7% of the respondents are between 20 and 29 years old, 25,7% between 30 and 39 years old, and 27,7 % from 40 to 49 years old, 5,9% between 50 and 59 years old, at last, 3% between 60 and 69 years old. About schooling 100% of the questionnaires were answered, where 64,4% have high school, 26,7% have college education and 8,9% have post graduation. When comparing the profile data of the research respondents to the report of Global Entrepreneurship Monitor (GEM) in Brazil in 2013, the males still have the greatest percentage in relation to the established business. About the age group, there is a convergence with the research, distinguishing only in relation to the first businesses; at last the graduation in the research has been upper to the national average related to high school and college study.

In order to analyze the company profile the following items as company foundation time, number of employees, operating gross income and field of work were taken into consideration. About the lifespan of company, the greatest average gathered in the companies that are between 1 and 5 years, according to Table 2.

Table 2 – Lifespan of the company

Lifespan	Total	%
1 month to 1 year	12	11,9
From 1 year to 5 years old	37	36,6
From 5 years to 10 years old	17	16,8
From 10 years to 15 years old	04	04,0
Over 15 years old	14	13,9
Didn't answer	17	16,8
Total	84	100

Source: Research data (2013)

According to IBGE (Brazilian institute of geography and statistics) about the Brazilian companies lifespan, it has been found that from every 100 open companies in Brazil, 48 end their activities in three years. According to the research, published in the second semester of 2012, from an amount of 464.700 companies that started their activities in 2007, 76,1% were still in the market in 2008, 61,3% survived until 2009 and just 51,8% were still opened in 2010, it means that half of them perished in the journey (IBGE), 2012. Comparing the lifespan of companies that are participating of the State Program “Parana Improving Business”, it is possible to see that they are over national average by the years they remain in the market.

The question about the number of employees were answered by 99% of the respondents from a total of 100, from them 97% have up to 19 employees and only 3% have between 20 and 99 employees. Considering the operating gross income in the year 2012, 100% of the respondents pointed the alternative that is about an income of 2,4 millions of reals. Therefore, by the number of employees and operating income the companies answered the requirements State Program “Parana Improving Business” that is addressed primarily to micro and small business, industrial, trade and services.

Another issue is about the company’s operation sector, differentiated between industry, trading and service. 100% of the questions were answered, 19,8% a total of 20 business are industries, 31,7% it means 32 companies are commerce and 48,5% a total of 49 business are services.

5.1 Analysis of the scale measurement instrument of entrepreneurship attitude

Initially a reliability analysis of the questionnaire in the responses of the IMAE dimensions was carried out, through the *Cronbach Alfa* which the outcome was an index of 0,947. According to Field (2009) the value between 0,7 and 0,8 are acceptable, where the perfect index is 1,0, making a statistically descriptive analysis possible.

For the data analyses has been used the average value, mode, frequency and pattern deviation of every question, divided in four dimensions proposed by the instrument which are: achievement, planning, power and innovation. The average ranged from 7,38 to 9,34, what indicates that the respondent participants often adopt the attitudes described in the questions. The Table 3 describes the questions with higher averages of consistency found in the research.

Table 3 – Questions with IMAE higher averages

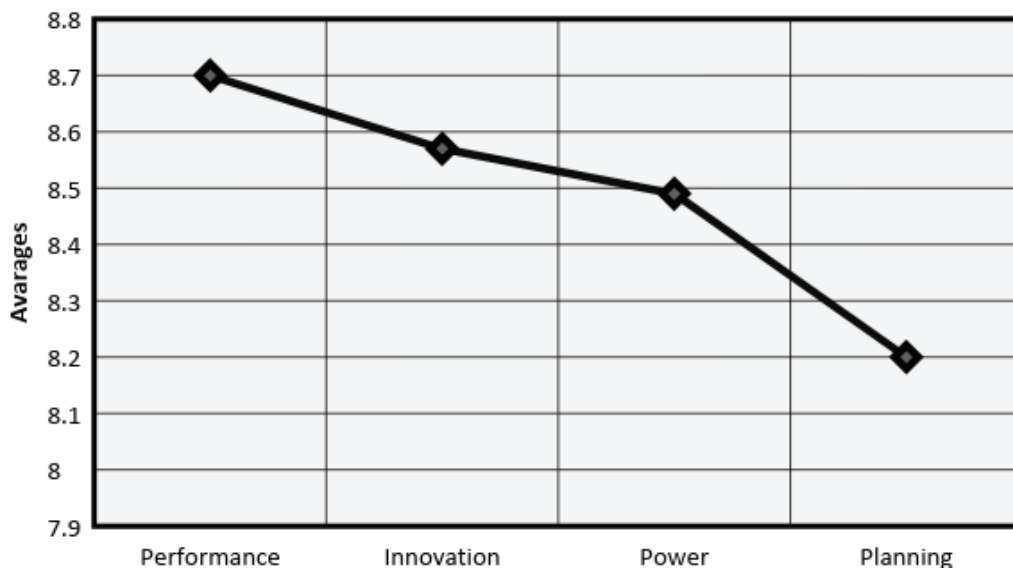
Question	Dimension	Average
8) "I'm responsible for carrying out the duties in the due date"	Achievement	9,34
10) "I trust in my capacity to overcome challenges."	Power	9,17
26) "I trust my competence as a source of success in my business."	Power	9,11
21) "I seek for new solutions to answer the needs of my customers."	Innovation	9,06
19) "I check my control registration before making a decision."	Planning	8,97
27) "I engage extra mile to finish the schedule duties."	Achievement	8,94
28) "I develop new ideas to solve problems."	Innovation	8,93
6) "I adopt procedures to assure that the work corresponds to standard of quality previously stipulated."	Planning	8,66

Source: research data (2013)

Related to the pattern deviation, what indicates how close the figures are of the average to the data group, all in all, it has observed that they range between 1,098 and 2,557 it means, such data can be from 1 to 2 unities over or under the average. The mode, that is the most repeated number in the group of presented values has been kept between 8 and 10 and the higher frequency among all the questions got an average of 41,99%.

Analyzing every dimension, the averages ranged between 8,20 to 8,70, showing a high degree of agreement by the respondents with the statements presented in the questionnaire. The Graph 1 presents a general overview of the four calculated dimensions.

Graph 1 – Dimensions averages



Source: Research data (2013)

The achievement attitude got an agreement average of 8,70, being considered in the research as the most prominent in the IMAE dimension. This result is compatible with the research executed by Pedrosa and Sousa (2009) with hotel managers of Brazilia, where they confirmed an overall average of 9,5 in the accomplishment dimension. One of the findings in the research performed by Beugelsdijk and Noorderhaven (2004) whose purpose was to prove the relation between entrepreneurial attitude and economic growth in a population composed by 54 regions of Europe was that the entrepreneurs have a strong need of reaching results. They are more likely to risky behavior, and have

a strong belief that people can take the lead in their own lives. According to Global Entrepreneurship Monitor (GEM) report in Brazil in 2013, about 53,1 % of the interviewees have an attitude led to the achievement dimension, what demonstrates its specific feature in the entrepreneur's behavior.

The innovation dimension with an average of 8,57 of agreement in a scale of 10 points was the second dimensional average of the IMAE research. This dimension concerns seeking new solutions to answer to the clients' needs and the good development of new ideas for solving problems, in the specific case of the research the outcome is partly followed by accomplishment dimension, which is taking advantages of opportunities and willingness to take risks, characteristics implemented through innovative activities.

Marquesini (2007) in his essay study, using the IMAE in a population of 313 managers of metal manufacturing companies of Parana State, has obtained in the innovation dimension a general average of 8,2 converging the found results by the research in the table. However, by watching the collected data by GEM-Brazil report in 2013 it is possible to notice a meaningful divergence between the attitudes and the reality of Brazilian micro and small business whether they have a short or long lifespan in the market. About 99,7% of the research participants reported having technologies older than 5 years, focusing in markets with low entering barriers and low technological level. Such interesting finding must be better studied in order to understand it better.

The power dimension has reached an average of 8,49 in a scale of 10 points of agreement. For being related to leadership behavioral aspects, self-confidence, persuasion and the ability to influence the social networks, it is closely connected to group relations that the entrepreneur has. Marquesini, (2007) on his research obtained an overall average of 8,47 in the power dimension, being the higher average among the four dimensions evaluated by IMAE. Mintzberg, Ahlstrand and Lampel (2010) emphasize the power division in the organizations. The first in the micro context addressed to internal relations emphasizes the persuasion attitude, while the second, the macro power, stands for the relations with the external environment, where the predominant attitude is the influence.

The planning dimension had the lower average when comparing with the others, with an average of 8,20, what doesn't take away the respondents high perception of agreement of the research. This dimension is about the management abilities that the entrepreneurs have in order to see a process information from external environment and formulate strategies, as well as implementing them in action plans. Marquesini (2007) had an overall average of 8,3 in this dimension being compatible with the results found in the current research. According to Mintzberg, Ahlstrand and Lampel (2010) the planning in entrepreneurial organization many times is confused with the entrepreneur visionary articulation, who acts centralizing his power, being the strategies implemented in a daring way and in uncertain conditions.

5.2 Dimensions analysis according to the company sector

As the research objective is analyzing the existent differences in entrepreneur attitudes related to the economic sectors in which their enterprises are inserted, some statistics tests have been done. Initially it has been carried out a test to check the normal data distribution by dimension, as by test Kolmogorov-Smirnov as by Shapiro-Wilk. It has been realized that the performance, planning, power and innovation dimensions present meaningful level of $p < 0,05$ demonstrating that there is a significant abnormality in the distribution, where 36 of the dependent variables questions all of them presented $p < 0,001$.

In the sequence, it has been used the Kruskal-Wallis non-parametric test in order to check possible differences in scores positions among the manufacturing sectors, commerce and services. Then, the hypotheses to be proven were created, if H_0 for $p \leq \alpha$ (0,05), with a degree of freedom 2:

$$H_0: AE (y \text{ industry}) = AE (y \text{ commerce}) = AE (y \text{ service}) \text{ vs}$$

$$H_1: AE (y \text{ industry}) \neq AE (y \text{ commerce}) \neq AE (y \text{ service})$$

Following, it is presented the main results and conclusions regarding the application of such statistic test.

Chart 3 – *Kruskal-Wallis* nonparametric test

Questions	Q2	Q4	Q8	Q13	Q17	Q18	Q20	Q27	Q30
Chi-square	2,907	,231	4,911	4,763	8,037	,938	4,845	8,144	3,234
Asymp. Sig.	,234	,891	,086	,092	,018	,626	,089	,017	,199
Questions	Q3	Q5	Q6	Q9	Q12	Q15	Q16	Q19	Q22
Chi-square	3,375	1,342	1,76	,207	6,168	,800	2,777	,282	2,037
Asymp. Sig.	,185	,511	,415	,902	,046	,670	,249	,868	,361
Questions	Q29	Q32	Q33	Q34	Q7	Q10	Q14	Q24	Q25
Chi-square	4,282	2,892	,094	,513	1,811	2,141	,275	7,132	3,259
Asymp. Sig.	,118	,235	,954	,774	,404	,343	,872	,028	,196
Questions	Q26	Q35	Q36	Q1	Q11	Q21	Q23	Q28	Q31
Chi-square	3,350	3,972	,215	4,686	3,683	2,475	5,858	3,427	2,267
Asymp. Sig.	,187	,137	,898	,096	,159	,290	,053	,180	,322

SOURCE: *Output do Software SPSS 18* (2013), adapted.

According to chart 3 it is possible to observe that the questions 17, 27, 12 and 24 present differentiations. In the achievement dimension, composed by nine questions, there were differentiations in the question 17 which reports personal sacrifices to conclude task and 27 that sizes the personal extra effort to conclude scheduled tasks. While in planning dimension, with 13 questions, only the question 12 that is about the clear projections for the future of my business, had a meaningful differentiation. According to the power dimension, covering 8 questions, the question number 24 that is about the responsibility for problems solving which can damage the performance of my business has presented differences between the researchers groups. As for the innovation dimension, which presents six questions there were no meaningful differences, presenting uniformity in all the questions.

The results presented concludes that the differences between the groups are not meaningful, being possible to conclude that there are more similarities than differences between the raised groups in the research.

5.3 Differences findings between the groups

In order to certify the differences between the approached groups, it has been performed the Fisher Test (LSD – Least Significant Difference), rejecting H_0 if $p \leq \alpha$ (0,05), with the following hypothesis:

$$H_0^1 : AE (y \text{ industry}) = AE (y \text{ commerce}) \text{ vs } H_1^1 : AE (y \text{ industry}) \neq AE (y \text{ commerce})$$

$$H_0^2 : AE (y \text{ industry}) = AE (y \text{ service}) \text{ vs } H_1^2 : AE (y \text{ industry}) \neq AE (y \text{ service})$$

$$H_0^3 : AE (y \text{ commerce}) = AE (y \text{ service}) \text{ vs } H_1^3 : AE (y \text{ commerce}) \neq AE (y \text{ service})$$

In the questions 17 and 27 about the achievement dimension, $p=0,04$ and $p=0,05$, respectively, there is a meaningful difference in the sector of commerce, having an minor intensity in the personal sacrifice in the conclusion of tasks and extra effort to have scheduled tasks done. The higher difference is centered in the industry and commerce sector and in the question 27 there is also a difference $p=0,021$ between industry and services sectors.

In the question 12, about the planning dimension, the commerce sector presented $p = 0,017$ showing a difference from the industry sector. Also in this question, the service sector $p = 0,035$ has a difference comparing to the industry sector. In the question 24, about the power dimension, was found differences between the service sector $p = 0,009$ and the industry sector.

When comparing the answers of the questions between the sectors, the industry and commerce have presented higher differences, being almost zero in relation to the total value of the questions. It is concluded that, there are in this scenario very fine differences in the entrepreneurial attitude between the industry, commerce and services sectors.

6 FINAL CONSIDERATIONS

With the Imae instrument support it was possible to confirm the most predominant entrepreneurial attitudes of the State Program "Parana Improving Business" of the city of Francisco Beltrão. When analyzing the participants' answers according to the four dimensions, it has been found out that the dimension that received higher general indicator was the achievement with an average of 8,70. In second place, the dimension innovation excelled with an average of 8,57 followed by the power dimension with 8,49 and at last planning with 8,20. This multidimensional results of agreement can be explained by Ajzen (2001) who mentions the psychological theory of double attitudes, in which the people can simultaneously accomplish two different attitudes towards a determined object in the same context, one with implicit(spontaneous) and the other explicit.

Regarding the comparison made between the industry, commerce and service sectors it is concluded that in general terms, there were fine differences among the three evaluated sectors, concerning the 36 entrepreneurial attitude characterization questions only 4 variables represented by three dimensions (planning, power and achievement) result in differences, being that only the innovation dimension didn't have agreement differentiations between the sectors. Thus, the research has proposed a different analysis perspective related to Bosma and Schutjens study (2007), which explores the entrepreneurial attitudes with spatial differentiations in Europe, analyzing the attribute of economic sectors as pattern vectors.

It is suggested for future researches, the continuity of present questionnaire application in others group of "Improving Business Parana" State Program, in others regions in the Parana State, refining the analysis with regional variable making a comparative to confirm the outcome of the current research. For further development, there would be the need of using a mixed method research, divided in two phases, where the first is quantitative using factorial analysis as a way to reduce the variables and the other qualitative with interviews with shorter sampling, aiming to understand the entrepreneurs perception related to the entrepreneurial attitudes.

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