

VERY SMALL BUSINESS: AN ESSAY IN DEFINITION

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ABSTRACT:

A multitude of definitions of VSB have been proposed by researchers around the world, but any attempt at a universal definition has been abandoned in favor of definitions by country or even in a few countries by sector of activity, hence the absence of a unitary and universal definition of what a VSB is. To define it, researchers prefer quantitative or qualitative criteria. However, each of the latter have non-negligible limits and cannot be considered in itself as a reliable criterion, hence the interest of Julien's composite method, which combines the two criteria, but this continuum is intended for SME. We propose through this article a continuum adapted to VSB which is based on twelve criteria, using a qualitative approach based on a non-directive interview conducted with two samples, the first composed of 35 VSBs and the second of 35 SMEs. The criteria selected to identify the "real" VSBs are: number of employees, turnover, sector of activity, origin and ownership of the company, internal information system, market, strategy, hierarchical proximity, functional proximity, spatial proximity, technology, and legal status.

Keywords: Very small firms, definitions, quantitative, qualitative, combines, legal, characteristics, continuum.

1 INTRODUCTION

The term very small business covers a very diverse set of organizational realities.

Literature on very small business is still scarce and insufficient; the VSB is often confused with the small and medium enterprise. This type of firms presents itself as a subject on which there are more questions than answers (Folliard, 2008). The majority of researchers refer to the micro-enterprise only when studying the SMEs. This is mainly due to the fact that many researchers believe that VSBs operate on a smaller scale, like SMEs, and thus ignore their own specificities (Ferrier, 2002).

A multitude of definitions of VSB have been proposed by researchers around the world, but any attempt at a universal definition has been abandoned in favour of definitions that take into account the particularity of each country. Hence very small enterprises do not have a universal and legal definition. We are in a situation where each of us knows the reality represented by VSBs without being able to define it well and distinguish it from other forms of business.

The big question is, what is a very small business and how can very small business be distinguished from other types of firms?

In this article, we will provide a review of the literature on the criteria for defining very small firms. We identify in this sense that there are four main types of firm classification: the quantitative approach, the international approach, the qualitative approach, and the composite method (Ferrier, 2002), in this work we will address the international approach within the framework of the quantitative approach. On the other hand, we will propose a scale that helps to identify clearly which firm is a very small firm and which firm is not by referring to its main characteristics.

2 DEFINITIONS OF VERY SMALL ENTERPRISES: LITERATURE REVIEW

2.1. Quantitative approach

In many countries, the authors use quantitative criteria such as: turnover, added value, number of employees, assets and sales. These indicators taken separately or together ensure the classification of the company as very small, medium or large. However, the problem that arises is the valuation of assets or the volatility of some measures depending on the business sector (such as sales and value added).

Depending on the country studied, the term VSB refers to different realities, leading to a very different classification.

In Morocco, the VSB is defined as any industrial or commercial company that employs less than 10 employees permanently and whose turnover excluding tax does not exceed 3 million Dirhams on value added per year. Thus, a distinction is made between "real" micro-enterprises that employ between 1 and 3 employees, the less small enterprises that employ 4 or 5 employees and VSBs that have a number of employees ranging from 6 to 9 (Hamdouch et al., 2004). However, it is defined by the Ministry of Industry, Trade and the Green and Digital Economy as those employing less

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than 5 employees and generating a turnover less than 3 million dirhams. We underline that there is a multitude of dissimilar definitions, which adds the obscurity of the term "VSB".

The European Union came to clarify the situation on April 3, 1996. It defines micro-enterprises and SMEs in terms of turnover, number of employees, or balance sheet total, in order to limit the inconsistencies between definitions proposed by the community's member states. On May 6, 2003, the European Commission suggested some changes concerning the ceilings of the turnover and the total balance sheet. It considers a micro-business as an enterprise with less than 10 employees and whose turnover or balance sheet total is below 2 million euros.

In contrast to the European Union and many African countries, which distinguish between micro-enterprises with fewer than 10 or 20 workers and small and medium-sized enterprises (SMEs) with less than 250 employees, the United States does not have an imposed framework or rigid law, but rather an adaptation according to the sector of activity. "The very small business" is any company that is at the bottom of the small and medium-sized business scale. In other words, the very small business is part of the "small business" category in the sense of the government agency (Small Business Administration) and has between 0 and 500 employees. However, referring to some previous work, the companies to be considered as VSBs differ from one region to another, but the limit remains in principle less than 20 permanent employees.

Chinese VSBs require less than eight employees (Morris, 1998), while for the industrial sector, microenterprises are firms with a turnover less than 3 million yuan and fewer than 20 workers. Similarly, another category of firms is found in Chinese official statistics called "Enterprises above Designated Size": "enterprises above designated size" that generate a turnover of more than 20 million yuan, which is the threshold of small enterprises. Hence, microenterprises are considered as enterprises below the designated size (Zeting, 2014).

In Burkina Faso, the very small enterprise belongs in principle to the informal sector and is not registered in any of the competent official administrations, nor does it keep any formal accounts (INSD, Ministry of Economy and Finance, 2010).

In front of this reality, each study defines very small firms differently from other works, which causes a certain ambiguity since firms taken into consideration by a study in any country can be excluded by another study in the same country. This inconsistency in the definition of very small firms within the same country seriously affects the quality of national comparisons between different studies of this category of company. In order to counter this ambiguity, we propose for any study to specify the boundaries of firms considered as VSBs in order to clarify and detect any possibility of comparison between studies that have set the same boundaries.

Why rely on quantitative boundaries?

The most used criterion is the number of employees. It offers the advantage of being very simple and easy to access. Even if it doesn't allow us to clearly define and identify what a VSB is.

This quantitative delimitation is justified by legal reasons: on the one hand, the fact of exceeding the 10 permanent employees for some countries and the 20 permanent employees for others leads to certain regulatory modifications: staff delegates, contributions, training (Lafont, 2001) and many other modifications, such as tax changes, since VSBs in most countries benefit from a specific and obviously reduced tax regime, contrary to other types of companies, and therefore, by exceeding these limits, small structures become considered as small and medium-sized enterprises, hence the application of regulations of the latter type.

Exceeding these limits also leads to changes in terms of management of the small firm "which becomes considered as a SME" and cannot continue to manage in an interpersonal manner (called by Steinmetz, 1969 "direct supervision") as VSBs.

However, can any small structure satisfying these size requirements (in terms of number of employees, turnover, added value...) be considered as a VSB?

Although this approach has the advantage of being easy to access and serves as a reference for empirical work, it does have some significant limitations: even if the workforce criterion is the most widely used in countries, it is difficult to define this notion since there may be part-time or non-registered employees (Ferrier, 2002). However, this limit can be overcome in a written document by determining the field of study, the boundaries of the sample considered as VSBs and by considering only permanent employees.

A second limitation lies in the fact that these criteria can hardly be applied identically to all sectors of activity, since there are sectors that are more dynamic than others and within which a VSB can comprise up to 20 employees. For example, a very small firm operating in the service sector is generally smaller than one operating in manufacturing industries. Hence the size of the company, when referring to the number of employees, must absolutely take into account the size of other companies in the same market.

As for the criterion of turnover, it can only be taken into account within the same sector of activity, so it has the limit of being rather volatile, especially for very small companies whose sales are not stable.

Also this criterion becomes questionable when it comes to informal VSBs that rely mainly on "undeclared" and non-contractual.

As we can see, this criterion is far from being complete and does not at all eliminate the ambiguity of this term.

2.2. Qualitative approach

In order to better define the contours of this term and in view of the scarcity of works dedicated solely to the study of this type of firms, it is advisable to explore studies in the field of economics, as well as those in the field of sociology, which could better help us to define the characteristics of micro-enterprises.

There are four qualitative criteria for identifying firms that cannot be considered as very small firms even if they satisfy the quantitative criteria and delimitations cited above (Ferrier, 2002):

-The first criterion concerns the origin or ownership of the firm. As an example, a small firm that is controlled and owned by a large firm even if it perfectly meets the quantitative delimitations and is therefore classified according to the quantitative approach as a very small firm, it cannot at all be retained as a VSB by the qualitative approach (Piatecki, Ferrier and Ulmann, 1997).

-The second criterion is related to management's objectives (Ferrier, 2002). "At the VSB, it must be noted that the idea of maximizing profit or return on invested funds is a notion that goes beyond most project leaders," as Foliard, 2008, states, since profit maximization leads to taking more risk. Hence, the identifying variable of the VSB in this context is the degree of risk-taking by its manager. As for Knight F., he develops risk taking through a related concept, the uncertainty associated with higher profit generated by "normal" economic activity. In this sense, it is the interests of the "owner-manager" that allow the firm to be classified as a VSB. Thus, if an entrepreneur is focused on growth and profitability, he is more likely to move away from a VSB management style than an entrepreneur who promotes independence, stability, and the well-being of his family and friends (Jennings and Beaver, 1997; Kaminski and Pacitto, 2000; Stanworth and Curran, 1973). However, this criterion seems far from being true, it relates to the profile of the manager and therefore depends on his management style. In this sense, a distinction must be made between classical leaders who refuse to formalize and allocate decision-making powers, and leaders with a managerial aspect who substitute the explicit for the implicit, the formal for the informal, the written for the verbal, and the planned for the intuitive. And we propose to take into consideration the six managerial profiles of Pacitto and Tordjman (2000):

The first profile is that of "defensive" managers: "These entrepreneurs exercise control over all the activities of their VSBs. They defend the values of the very small company and refuse its growth. For these entrepreneurs, the dissociation of commercial activity from production activity is not conceivable".

The second type of managers is called "SME minds": "These entrepreneurs wish to grow and reject the values of the VSB, their model remaining that of the medium and large company. The conquest of new customers and the use of some modern commercial techniques are privileged".

The third profile is that of "offensive" managers: "Despite their desire to grow, these entrepreneurs remain loyal to the values of the very small company, especially in all aspects of customer relations and the competitive advantages of the VSB».

The fourth profile, called "modern" leaders, concerns "entrepreneurs who dissociate the act of production from that of marketing. They are in search of new clientele and are open to practices that will enable them to capture them».

The fifth type of leaders are the "protected": "unlike defensive entrepreneurs, the protected are less reluctant to take a commercial approach, and since the defensive do not envisage the dissociation between the act of production and the commercial act".

The sixth profile is that of "passive" managers: "These entrepreneurs do not have a strong opinion, but nevertheless remain attached to the values of the VSB".

-The third criterion for distinguishing VSBs is the stage of evolution, development or organization of the company (Ferrier, 2002). This criterion is based on the life cycle of the firm (Mueller, 1972; Penrose, 1952, 1959), which advocates that the firm begins as a VSB and either grows or disappears. This criterion is useless since a range of firms grow little or not at all (Aldrich, 1999; Reynolds and White, 1997; Storey, 1994).

-The last criterion is the sector of activity or market opportunity in which the firm operates (Ferrier, 2002). Since, the size of a firm is relative to its sector of activity and to other firms operating in the same sector. As well as to market opportunities, since a firm operating in a saturated market is more likely to remain small than one starting out in an emerging or high-demand market. Hence, a small firm, regardless of its size, will be managed primarily as a VSB if it operates in a saturated market or sector (Marchini, 1998 in Pacitto and Julien, 2006).

In addition to these criteria, GREPME's 1997 studies are based on a reading note by Julien (1990) summarizing the researchers' previous research, which identifies six relevant criteria that characterize the very small firm, namely:

-The dimension: the VSB is small and its definition varies according to its sector of activity.

-The strategy: it is based on the intuition of the manager and it is little formalized; it is based rather on short-term tactics than on an effective long-term strategy.

-Specialization: low specialization of employees and managers. It increases with the size of the company.

-Management: it is focused on the owner who is in most cases the manager of the small business.

-The internal information system: VSBs use direct communication (dialogue). Hence a less formal and less organized information system.

-The external information system: the customers of the VSB are its direct interlocutors so that they can know their needs and tastes.

Thus, the world of the very small business remains even deeper to the point that in this same category we distinguish several types of micro-enterprises according to the objectives and management methods pursued (Letowski, 2004), namely :

- The "traditional independent VSBs", their management methods are underdeveloped; they supply traditional products and evolve in a family framework. The salary relationship is not very formal.
- The "managerial VSBs" whose managers are mostly young and trained. They use a more formal management structure. They give priority to training services.
- Entrepreneurial VSBs", which are more innovative in terms of production, the procedures implemented, the internal organization and the type of clientele targeted. Their managers see themselves as true entrepreneurs, seeking to position themselves in a competitive market and accept risk taking.
- Finally, the VSB category of the "dual liberal or flexible model" brings together the liberal professions and intellectual services companies. These companies may fit into one of the first three categories but differ in terms of human resources management (recruitment, training, career development, etc.), due to the high level of competence and training of their members.

2.3. Composite method

This method proposes to combine quantitative and qualitative criteria in order to restrict the limits of each criterion(Ferrier, 2002).

Julien (1990) defined a multi-criteria typology to better define SMEs. He suggests a set of qualitative and quantitative criteria placed on a continuum in order to define SMEs. The main criteria are: size, sector, market, level of independence and centralization, type of strategy and technology.

This composite method consists in bringing all the criteria in scales, and quantifying them in order to obtain an overall score for each firm.

This approach is the most relevant: it is based on several indicators to define small and medium enterprises. However, as mentioned above, the VSB differs from the SME by several characteristics.

3. CONTINUUM OF VERY SMALL BUSINESS

3.1. Methodological research approach

The objective is to build a continuum that clearly defines micro-enterprises and distinguishes them from other type of firms. We conducted a qualitative study based on three main steps:

First an exploration of previous studies on the specificities and qualitative characteristics of this type of firm, and the quantitative delimitations taken into account to identify very small firms by sector of activity, since we consider that the definition of a very small firm depends and varies according to its sector of activity as detailed above.

So, we have conducted a survey of a sample of 35 very small enterprises and 35 small and medium enterprises from different sectors of activity, from the Rabat-Sale-Kenitra region, for a period from January 05, 2020 to January 03, 2021, using non-participating observation as a means of collecting data on the common characteristics between the VSBs in the sample and those in the sample of SMEs. In this sense, we personally observed the very small firms in action in their living environment in order to draw the most striking features that make it possible to distinguish the very small firm from other types of firms, which were then compared with the characteristics of the SMEs to detect any differences: the study not only of a sample of VSBs but also of a sample of SMEs is intended to identify aspects that are repeated in the vast majority of the very small firms in the sample, and which, on the contrary, are almost non-existent in small and medium-sized firms, and which must therefore be taken into account in order to clearly distinguish VSBs from SMEs.

Next, we relied on a non-directive interview with the employees and managers of the micro-firms and SMEs in the two samples. Referring to the results of the exploratory and non-participant observational studies that were conducted, a pre-structured interview guide had been prepared previously (Appendix 1). Interviews lasted approximately one hour per person. At the end, a comparative study between data from the speeches of VSB managers and employees, on the one hand, and between the latter and the results of the exploratory and observational studies, on the other hand, through an analysis grid, made it possible to conceptualize the continuum of very small enterprises.

3.2. Sampling

This study is based on non-participant observation and interviews with, on the one hand, a sample of 35 very small companies and, on the other hand, a sample of 35 small and medium-sized companies from the Rabat - Sale - Kenitra region, from different sectors of activity.

Table 1.Presentation of the samples.

Sector of activity	Number of VSBs	Number of SMEs
<i>Commerce</i>	7	7
<i>Industry</i>	7	7
<i>Services</i>	7	7
<i>Agriculture</i>	7	7
<i>Crafts</i>	7	7

To determine the sample size, we opted for the saturation principle, which involves continuing to survey VSBs until no more additional information is found that can enrich the study. And so we hardly know the size to be decided upon a priori. It is up to the researcher to estimate the stage of saturation during data collection and cannot be determined in advance. Bertaux (1983, cited by Fortin, 1996) estimates that saturation would be reached with about thirty cases. However, this cannot be confirmed absolutely: saturation depends on the field and subject of the survey, and may even reach a hundred in some cases.

The small size of the samples facilitates their in-depth study.

The interviews were conducted face-to-face in order to detect, in addition to verbal information, other information that expresses so much information that unfortunately cannot be detected by any other means at distance, such as: paraverbal (tone, timbre and volume of voice) and non-verbal (gestures, attitudes, silences, facial expressions and other body movements).

The vast majority of the data collected is speech, in addition of other non-verbal information.

The interviews were recorded on a tape recorder, to focus on collecting non-verbal information through note-taking in order to increase the reliability and relevance of our study.

3.3. Data Analysis

To analyze the collected data we proceeded to the transcription: this is the first and unavoidable step to organize the collected data in the form of "verbatim", in other words in a format easily accessible for analysis. We therefore wrote down verbatim everything the interviewees said, returning to the recordings without any changes. The transcription of the verbal speech was completed by observation notes describing the gestures, while of course removing verbal, paraverbal and non-verbal communications that were off-topic (Andreani, Conchon, 2005).

We then drew up tables summarizing all the data collected. The table was divided into parts according to the topics of the interview guide.

Finally, we proceeded to treatment of informations collected in order to establish profiles of very small enterprises through the similarities identified between these micro-enterprises in order to retain only the characteristics that are omnipresent in the majority of VSBs (group 1) as well as profiles of SMEs (group 2) while identifying the disparities between the two types of businesses. In other words, we determined two groups of interviewees: the first concerns very small firms and the second concerns SMEs in order to identify the characteristics that are strongly present in each group of firms. We established a threshold from which a characteristic is retained as distinguishing this or that group: if three-quarters of the firms in a group have a similar characteristic, we consider that it can be considered as characterizing this type of firm.

3.4. Results

Analysis of the interviews reveals thirteen essential characteristics that distinguish very small business from other types of firms.

The first criterion concerns the number of employees, in this sense the exploration of the literature and the non-participant observation of the samples lead us to conclude that the very small firm employs less than 10 employees for all sectors except for the industrial sector where the number of employees can reach 20 permanent employees.

The second criterion to be considered in defining a microenterprise is the turnover, which in the case of Moroccan VSBs must not exceed 3 million Dirhams, whereas in the European Union it is less than 2 million euros.

The third criterion that distinguishes VSBs is the sector, since the majority of very small enterprises produce goods or services directly to consumers: the service sector, crafts and trade are the sectors most favored by very small enterprises.

The fourth criterion concerns the autonomy of the enterprise. In this sense, only the autonomous firm to the detriment of a firm controlled by another entity is considered as a VSB (100% of VSBs surveyed are autonomous).

The fifth criterion for defining a VSB is the internal information system, which for all the VSBs interviewed is informal, unlike the majority (84%) of SMEs whose internal information system is formal.

The sixth criterion is the market, in this sense the majority of VSBs (96% of respondents) operate only on a national scale or just on a regional scale. Whereas SMEs are more active on an international scale (80% of respondents).

The seventh criterion that largely distinguishes VSBs from other types of businesses is the strategy, which in the case of 98% of the interviewed VSBs is intuitive and aims to generate an acceptable monthly income rather than promoting the growth of the VSB. Also, the strategy of this type of firm seeks to minimize as much as possible the risk contrary to the SMEs of which 93% affirm that their objective is to ensure the growth of their SME in the shortest possible time despite the risk involved.

The eighth criterion is that of decision-making, which in the case of 97% of the VSBs interviewed is centralized: decision-making power is thus concentrated in the hands of the "owner-manager" who, in some cases, resorts to these relatives for major decisions. This is in contrast to the SME where decision-making is decentralized for 99% of respondents.

The ninth criterion is the division of labor, which is absent among the vast majority of the VSBs interviewed (99%), who say that the employees and even the manager perform several tasks, unlike SMEs, all of whom say that they are organized into departments and that each department concentrates on tasks that fall within its specialty.

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The tenth criterion that constitutes one of the strong points of very small companies is their strong proximity to their external environment (for 96% of VSBs) as a result of direct interactions with customers, which allows them to be better informed of customer needs in a very short time. In contrast, 98% of VSBs use market research to better inform themselves of customer needs because of their limited proximity to their external environment.

The eleventh criterion is the use of technologies, which despite the support and assistance provided to VSBs to encourage them to use innovative technologies, its use remains very low: 99% of the VSBs interviewed stated that the financial costs required exceed by far their capacity, hence the non-use of technologies. In contrast, 78% of opt continuously for the introduction of new technologies in their SME to promote their growth.

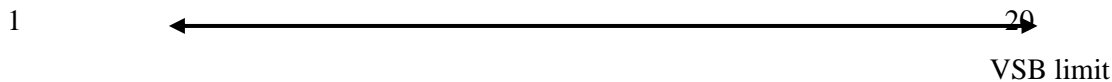
The twelfth criterion is the maintenance of regular accounting and the continuous use of failure prediction models: in this sense 49% of the VSBs affirm that they are constantly looking after the establishment of their financial statements and by discussing in this sense we have been able to know that 38% of the managers of these firms have convincing knowledge in economics and management. Whereas 50% of the VSBs affirm that they certainly carry out an accounting but rather semestrial. Hence we are going to exclude this criterion since it is hardly decisive and does not allow us to clearly identify the micro-enterprise.

The thirteenth criterion is the legal status: the very small business is generally incorporated as a cooperative (10% of respondents), a limited liability company (30% of respondents), a sole proprietorship with limited liability (for 33%) or a sole proprietorship (for 27%).

The scale we propose contains twelve criteria that must be verified to define a very small business, with the restriction that if one of the criteria is not met, the firm must be excluded from the sample.

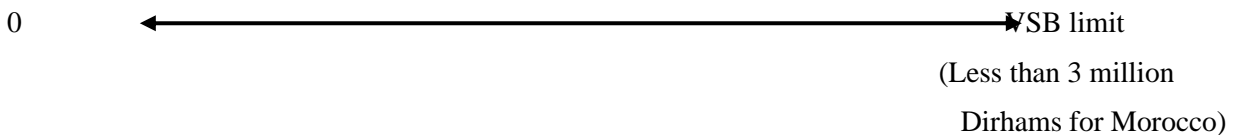
Figure 2: Scale for Identifying Very Small Businesses

1. Number of employees

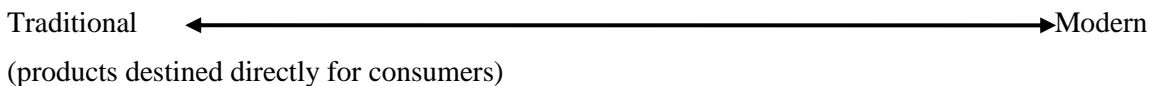


According to the sector of activity (20 for industry while for the service sector only 10)

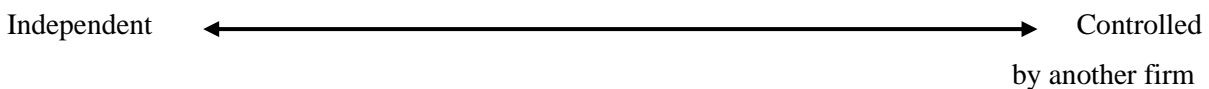
2. Turnover



3. Sector of activity



4. Origin or ownership of the company



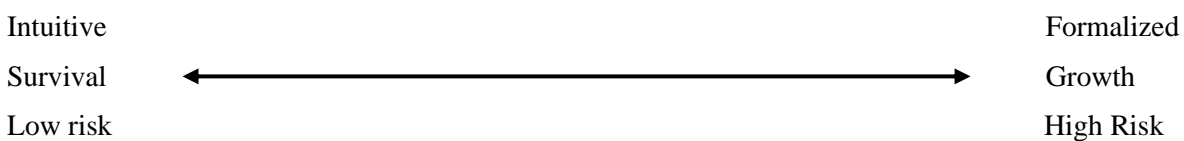
5. Internal information system



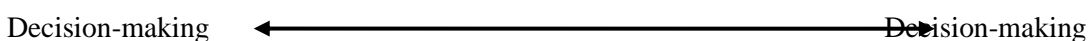
6. Market

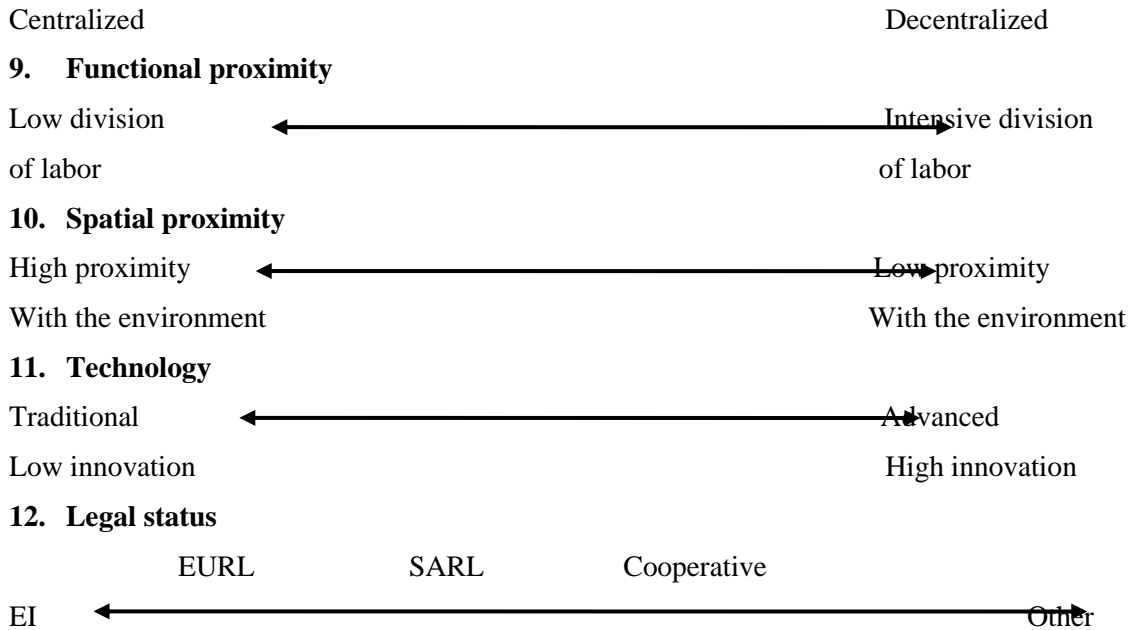


7. Strategy



8. Hierarchical proximity





Source: Author, 2021.

4 CONCLUSION

To conclude, VSBs are small companies of independent status and/or of a patrimonial character that produce goods or services, and which are more sensitive to both internal and external economic hazards.

One of the problems of this type of firm is the non-existence of a universal definition of a very small business. The world of VSB is so multiple and diversified that it becomes difficult to provide a single definition.

To define it, researchers in many countries use quantitative criteria such as the number of employees (Cepam, 1987), turnover, sales and added value (Ferrier, 2002). However, these quantitative criteria represent a panoply of constraints such as the volatility of some indicators, as well as the failure to take into account the specificities of each sector of activity. Hence the use of qualitative criteria, which draw the common features of all VSBs regardless of their sector of activity. However, this criterion also has its limitations, such as the fact that only firms that prioritize family stability and well-being to the detriment of risk-taking and profit maximization are considered to be VSBs, although this depends on the character and management style of the manager and hardly allows the firm to be classified as a VSB.

Hence the importance of the composite method, which brings together the qualitative and quantitative criteria mentioned above and makes it possible to counteract the limits of the latter.

In this sense, we propose to identify the "real" very small companies to rely on twelve criteria, namely: number of employees, turnover, sector of activity, origin and ownership of the company, internal information system, market, strategy, hierarchical proximity, functional proximity, spatial proximity, technology, as well as legal status.

Finally, we note the scarcity of works that focus solely on this type of enterprises; most research evokes the VSB in the context of the analysis of SMEs, hence the world of the VSBs remains to be explored.

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