

Journal of Accounting, Management and Governance Revista Contabilidade, Gestão e Governança

E-ISSN 1984-3925



Responsible Editor: Rodrigo de Souza Gonçalves Andrea de Oliveira Gonçalves Associate Editor: Pedro Miguel Alves Ribeiro Correia Evaluation Process: Double Blind Review pelo SEER/OJS

Entrepreneurial Action in the Public Sector: the "Post-purchase" Sector of a Public University of Minas Gerais

ABSTRACT

Objective: investigating whether the creation of the "Post-purchase" sector in a public University, in the south of Minas Gerais, can be understood as an entrepreneurial action.

Method: qualitative and descriptive approach, supported by an observational study case. The data was obtained through participant observation, semi structured review and documentary research, and analyzed through the thematic analysis method, according to the proposed theoretical scheme.

Originality/Relevance: displacing the focus of studies from highlighting the entrepreneurial individual to the entrepreneurial action itself, and exploring the "Post-purchase" theme in public organizations. This study is a way of providing the society with knowledge of the different innovative actions promoted by University which is being researched, as well as inspiring other public organizations to develop similar actions.

Results: the creation of the sector enabled social results within the researched University, which manifested through the generation of qualitative benefits (changes in the perception had by providers, support to members of the university community, and positive impact in fulfilling material needs) and quantitative benefits (reduction of values included under Accrued Liabilities, improvement in budget execution and resource management, and improvement in the institution's accounting ratios). Considering the characteristics being presented, it is concluded that this sector creation can be seen as an entrepreneurial action.

Theoretical/Methodological contributions: beyond the contribution to the public entrepreneurship research field, this study proposes a theoretical scheme which can be applied to new empirical researches aiming to comprehend the occurrence of the entrepreneurial action in the public sector.

Keywords: Entrepreneurial action. Public entrepreneurship. Entrepreneurial action in the public sector. Public purchases.

Gilson David Lacerda

Universidade Federal de Lavras, MG, Brasil
gilsondlacerda@gmail.com

Daniela Meirelles Andrade

Universidade Federal de Lavras, MG, Brasil

daniela.andrade@ufla.br

Received: September 17, 2020 Revised: April 05, 2021 Accepted: May 01, 2021 Published: August 31, 2021



How to Cite (APA)

Lacerda, G. D., & Andrade, D. M. (2021). Entrepreneurial Action in the Public Sector: the "Post-purchase" Sector of a Public University of Minas Gerais. *Journal of Accounting, Management and Governance*, 24 (2), 185-203. http://dx.doi.org/10.51341/1984-3925 2021v24n2a3



1 INTRODUCTION

Be it in the private or in the public sector, the approaches on entrepreneurship often emphasize more on the individual rather than on the entrepreneurial action itself. However, this individualistic manner of investigating entrepreneurship has been questioned by some authors, such as Borges (2018), Gomes (2010), Gomes, Lima & Cappelle (2013), Klein (2008), Nascimento (2018), Paiva Júnior (2004), Spedale & Watson (2014), and Watson (2013), who propose studying this phenomenon through a broader approach, which is the entrepreneurial action.

As understood by Lima (2010) and Zen & Fracasso (2008), within private organizations, the entrepreneurial action can be seen as a collective action which aims to provide economic value from the creation of new goods and services (Boszczowski & Teixeira, 2012). Meanwhile, in the public sector, even though the collective action is also a characteristic of entrepreneurial actions (Sousa, 2010; Sousa, Paiva Júnior, & Lira, 2010), they are geared towards the creation of social benefits (Xavier Filho, Sousa, Paiva Júnior & Souza, 2014).

In public Universities, for example, Marques (2016) explains that the entrepreneurial actions are induced by the initiative of their leaders; however, the author also points out that, even though the manager's performance is relevant, what is actually observed is a collective action which seeks miscellaneous objectives. Guimarães (2014) adds that the entrepreneurial action pervades an innovative movement and refers to the challenge of finding alternatives which are efficient and meet the academic community's yearnings. Biazzi, Muscat & Biazzi (2011) state that, throughout the last decades, the Federal Institutions of University Education (FIHE) have been looking for better ways to act through the creation of new management processes and practices, in order to meet the interests of their stakeholders, a tendency which has been observed in the field of public purchases. Assis (2015) comments that the governments have created work processes and methods which are more agile, flexible and efficient, in order to effectuate their acquisitions and signings, while also meeting their legal obligations.

This concern and effort from the public agencies, especially from the FIHE, in improving resource management and in creating new internal practices and procedures, is a theme in research done by Pinheiro (2017), in which the author highlights the value of a "Post-purchase" sector, in regards to exercising the function of monitoring and controlling the fulfillment of contractual and legal obligations, both on the bidders and contractors' ends, as well as investigating on occasional noncompliance of such obligations, through the establishment of Sanctionary Administrative Proceedings (Abreu, 2015).

While comparing the structure for the establishment of administrative sanctions in four FIHE located in the Brazilian state of Minas Gerais (MG), Pinheiro (2017) explains that, in fact, the aforementioned penalties are not efficiently applied by the FIHE. Notwithstanding, in the end of the year 2015, a public University in the south of MG (PUSMG), started, from an idea had by workers from different administrative sectors within the institution, the creation and implementation process of a "Post-purchase" sector in order to act, especially, in following and controlling the fulfillment of contractual and legal obligations by the suppliers, and in investigating on occasional administrative infractions.

Information made available in Painel de Compras do Governo Federal (Federal Government Purchase Panel, http://paineldecompras.economia.gov.br/, recovered on 11 January, 2019) shows the participation of the PUSMG in the total of purchases made by the Ministry of Education (Ministério da Educação - MEC) in the year of 2018. In that same year, MEC executed more than 58 thousand purchase processes, amounting to approximately 11.4



billion Brazilian reais. Out of this importance, around 62.4 million were destined to more than 170 purchase processes held by the PUSMG.

In addition, a study carried out by the Federal Court of Accounts (Tribunal de Contas da União - TCU) in 2018, to verify the vulnerability of federal public agencies in relation to fraud and corruption, found that the PUSMG had the lowest fragility index in controlling fraud and corruption, when compared to the other eighteen FIHE analyzed in Minas Gerais; in other words, it is the FIHE which possesses the strongest prevention mechanisms against fraud and corruption in the state of MG. Nationwide, this FIHE obtained the second best result (Portal UFLA, 2018).

Considering how this University in MG created the "Post-purchase" sector, and how important and highlighted it is nationwide, especially regarding its management, the following question appears: how has the creation of the "Post-purchase" sector in a PUSMG be understood as an entrepreneurial action? To answer the proposed problem, the objective of this article is verifying whether the creation of the "Post-purchase" sector in a PUSMG can be understood as an entrepreneurial action. The specific objectives are: i) describing and analyzing the creation and implementation process of the "Post-purchase" sector; and ii) verify the implications and results of the creation of this sector as an entrepreneurial action.

To perform this study, a qualitative and descriptive approach was adopted, supported by carrying out an observational case study. The information was obtained through three techniques (participant observation, semi-structured interview and documentary research), and analyzed through the technique of thematic analysis, following the proposed theoretical scheme.

Beyond this introduction, the article consists of four main topics: theoretical reference, methodology, results, final considerations, and, finally, the references.

2 THEORETICAL REFERENCES

2.1 Entrepreneurial Action in the Public Sector

Nascimento (2018) understands that the public entrepreneurial actions emerge from dialogue or the sharing of information and knowledge between different people, as well as from the collective work of those involved in the creation or betterment of an enterprise, production of new goods or services, or, still, in solving tension or conflict which culminates in an innovative process for solving public demands. Teixeira, Andrade, Alcântara & Oliveira (2019) demonstrate that the entrepreneurial actions in public agencies configure themselves as opportunities and transformations which result in the improvement of the services offered to society.

For Borges (2018), the public entrepreneurial action can be developed in several areas, and emerge from either individual or collective actions, which can stem from different hierarchical levels within the organization, or even from civil society itself.

Silva, Valadares & Andrade (2016) explain that the entrepreneurial action in the public sector can occur through the formulation and implementation of public policies which aim to respond to issues related to social, political and economic emancipation.

Nascimento (2018) explains how the public entrepreneurial action emerges, using the concepts of life-orientation, logics, and institutional tensions. Life-orientation is the process through which the individual attributes meaning to his personal and social circumstance (Spedale & Watson, 2014; Watson, 2013). It is, also, a set of biographic standards, such as personal history, experiences, ethical values, and positive habits (Nascimento, 2018), these being understood as the repetition of successful practices (Spedale & Watson, 2014) which



influence daily actions. Institutional logic are the historic patterns, built from material practices, values and creeds which guide the organization and the behavior of its members (Spedale & Watson, 2014; Thornton & Ocasio, 1999). As for the tensions, they account for personal or social circumstances which lead people to acting in a different manner (Spedale & Watson, 2014; Watson, 2013), that is, they are situations which should be modified, because they cause some discomfort. Institutional tensions are situations in which the established routines are questioned, or, in other words, are those moments when people determine that a given organizational practice should be altered (Spedale & Watson, 2014). Therefore, when considered together, the concepts of institutional logics and tensions represent the organizational context, because they encapsulate themes such as the organizational practices, the patterns and the routines.

Sousa, Paiva Júnior & Lira (2010) explain that the ethical values guide people's good conduct, and that the presence of these values in the public entrepreneurial action brings credibility and reliability to the other actors and partners involved in the action.

Some authors, such as Groot & Dankbaar (2014), and Silva *et al.* (2016) argue that the public entrepreneurial action can only be identified through the positive results generated within the context of the society in which it was developed and implemented.

As seen by Paiva Júnior (2004), and Sousa *et al.* (2010), public entrepreneurial action involves recognizing business opportunities in order to create a new undertaking or to improve one which is already established. For those authors, recognizing business opportunities in the public sector normally means breaking away from what is instituted. Klein (2008) explains that the opportunity can be understood as a latent construct, which manifests itself in the public entrepreneurial action. Werlang, Favretto & Flach (2017) add that the entrepreneurial action is a process which covers from the recognition of an opportunity until its fulfillment.

Welter (2011) argues that the context can offer opportunities to the individuals, but can also restrict their actions. Therefore, both the organizational context and the external context, which is related to historic, political and legal structures and processes, to institutions and organizations (Burke, Joseph, Pasick, & Barker, 2009), can influence the public entrepreneurial actions which, by their turn, can impact said contexts. For Sarason, Dean & Dillard (2006), the social structures can also limit and enable entrepreneurs in discovering, evaluating and exploring opportunities, which take shape when the entrepreneur defines them as such, that is, the opportunities are portrayed as a singular phenomenon. Thus, there can be the same opportunity to every individual, but each one interprets it in a particular way, that is, the opportunities are created from the subjects' interpretations (Sarason, Dean, & Dillard, 2006).

Sousa (2010), corroborating with Paiva Júnior (2004) and Sousa *et al.* (2010), explains that the entrepreneurial actions can break away from existing institutional arrangements, through innovative practices, such as the formulation and implementation of a new public policy (Silva, Valadares, & Andrade, 2016), the creation of new products and services or a new enterprise, the restructuring of a given process, the use of creative working methods or, also, the introduction of administrative changes (Gomes, Lima, & Cappelle, 2013; Nascimento, 2018).

Paiva Júnior (2004), Sousa (2010), and Sousa *et al.* (2010) sharing the same point of view, ponder that the changes and the social results enabled by the public entrepreneurial action, such as the creation of social benefits, the satisfactions of citizens' needs and the meeting of public interest (Paiva Júnior, 2004; Sousa, 2010; Xavier Filho *et al.*, 2014), are not the result of individual actions, but of a group effort, of a mobilization which is able to create



alliances and means of cooperating with organizations of both public and private sectors, in such a manner that expands business opportunities, and promotes social transformation.

As such, in the public sector, the entrepreneurial actions reveal a collective spirit which can favor the creation of partnerships. With this, it becomes easier to build alliances between the public and the private sectors and the civil society (Borges, 2018; Sousa 2010; Sousa *et al.*, 2010). The collective spirit is attached to social interaction, which is the interaction between the different actors involved in the entrepreneurial action. This interaction, on its turn, presupposes the communication between the entrepreneur and the other partners who are part of his social network (Gomes, Paiva Júnior, & Xavier Filho, 2018), the work and the collective effort (Paiva Júnior, 2004; Sousa, 2010; Sousa *et al.*, 2010), the cooperation, as well as the sharing of information and knowledge among the those involved in the action (Nascimento, 2018).

However, to better understand the public entrepreneurial action, the authors of this study developed a theoretical scheme (Figure 1), which expands its possibilities of analysis.

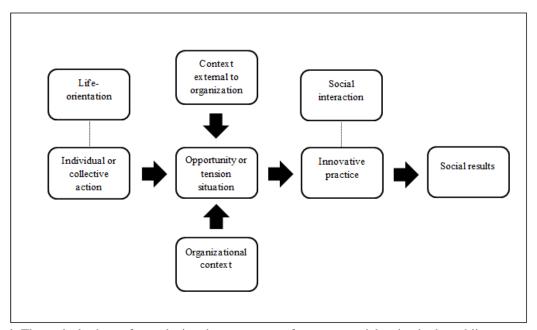


Figure 1. Theoretical scheme for analyzing the occurrence of entrepreneurial action in the public sector

Initially, in the public sector, the entrepreneurial action occurs from an individual or collective action, which can come from different hierarchical levels within the organization, or from people who are not part of the public organizational structure, that is, from the civil society (Borges, 2018), after acknowledging, in the organizational context in which they are inserted, or in the context outside the organization, that there is an opportunity to be seized (Paiva Júnior, 2004; Sousa *et al.*, 2010; Werlang, Favretto, & Flach, 2017) or a tension situation (Nascimento, 2018; Spedale & Watson, 2014) which needs modification, so that, in both cases, collective benefits are generated (Paiva Júnior, 2004; Sousa *et al.*, 2010; Xavier Filho *et al.*, 2014).

While taking initiative, the enterprising actors are based both in their life-orientation (Nascimento, 2018; Spedale & Watson, 2014; Watson, 2013) and in the conditions of the organizational and the exterior contexts (Welter, 2011). this means that the actions, either collective or individual, which lead to the development of an entrepreneurial action in the public sector, do not depend solely on the conditions offered by the organizational and



external contexts, but also on the personal history, the life experiences, the ethical value, and also, the positive habits of the individuals involved in the action (Nascimento, 2018).

The individuals' life-orientation also influences the acknowledgement or the identification of opportunities, considering that these are depicted by the individual as a singular phenomenon and can be created from the interpretation of that (Sarason *et al.*, 2006).

It is also important to particularize that the actor who are outside the public organizational structure can be aligned with the public sector due to (mutual) interest, in order to generate positive results for the society (Borges, 2018; Teixeira, Andrade, Alcântara, & Oliveira, 2019). As such, corroborating with what is understood by Borges & Cappelle (2017), it would be possible to state that the civil society and the market can participate in the same public entrepreneurial action.

In the theoretical scheme, the action, which results from the acknowledgement of the opportunity, or the identification of a problem-situation (tension) within the organization context in which the entrepreneurial actors are inserted, or in the context outside the organization to which they belong, can be transformed into an innovative practice (Paiva Júnior, 2004; Silva *et al.*, 2016; Sousa, 2010; Sousa *et al.*, 2010) taking on several forms, such as the formulation and the implementation of a public policy (Silva *et al.*, 2016), the creation of new products and services, or a new enterprise, the restructuring of a given process, the use of creative work methods, or, also, the introduction of administrative changes (Gomes *et al.*, 2013; Nascimento, 2018), with the main goal of producing social and collective results in the contexts in which it was developed. The results then generated can also be extended to other contexts, therefore modifying the existing reality in a broader manner (Groot & Dankbaar, 2014; Paiva Júnior, 2004; Silva *et al.*, 2016; Sousa, 2010; Sousa *et al.*, 2010; Xavier Filho *et al.*, 2014).

It is important to explain that the collective work and effort (Paiva Júnior, 2004; Sousa, 2010; Sousa *et al.*, 2010), enabled through the social interaction of the different social actors involved in the public entrepreneurial action, can facilitate and favor the development of innovative practices, because it is believed that in this condition there will always be, beyond communication (Gomes *et al.*, 2018), the sharing of experiences, information and knowledge between the participants (Nascimento, 2018), as well as the creation of a cooperation and trust relationship between the two sides (Gomes *et al.*, 2018; Nascimento, 2018).

Although the individual or collective action represents the beginning of the occurrence of a public entrepreneurial action, it is observed that it is moved by the interaction between the participants, which can be in different hierarchical levels within the public agency itself, or outside it, in other contexts (Borges, 2018; Burke *et al.*, 2009; Nascimento, 2018; Rossetto, 1999).

3 METHODOLOGY

The study has a qualitative and descriptive approach. As for its procedures, it can be labeled as an observational case study, which was selected given the fact that one of the researchers had also been a participant actor in the studied case, contributing with ideas and developing actions to structure and implement the "Post-purchase" sector.

The research locus is the "Post-purchase" sector in a PUSMG. The study object, by its turn, is the process of creating and implementing the aforementioned sector, created at the end of 2015. Currently, the sector is composed of six contributors, and is divided between Administration Office and Sanctionary Administrative Proceedings (SAP), however, interrelated.



During the information gathering stage, three techniques were employed: participant observation, semi-structured interview and documentary research. Regarding the participant observation, there was participation in seven meetings for discussing issues related to the creation of the sector, which are identified in the result section as M1, M2, M3, M4, M5, M6 and M7. It was observed who were the participants, their actions, and the topics on the agenda. Soon after the end of each meeting, the relevant pieces of information were registered in a field journal and, later on, used in order to describe the participants and their actions in structuring and implementing the "Post-purchase" sector.

The semi-structured interview was the second technique to be used, through snowball sampling (Vinuto, 2014). Eight of those involved, which will be referred to as E1 to E8, were interviewed. A semi-structured script was used to guide the interviews. The first one was carried out with the key informant, labeled as E1, who indicated E2 and so on.

The third technique used was documentary research (Sá-Silva, Almeida, & Guindani, 2009). Ten different documents were used, labeled Doc. 1 until Doc. 10, according to Figure 2.

Identification	Consulted document	
Doc. 1	Internal regiment of the Material and Patrimony Board (Regimento Interno da Diretoria de Materiais e Patrimônio - DMP)	
Doc. 2	Procedure manual of the "Post-purchase" sector, elaborated in 2018	
Doc. 3	PROPLAG ordinance for designation of the Standing Committee on Sanctionary Administrative Proceedings (Comissão Permanente de Processo Administrativo Sancionatório - CPPAS)	
Doc. 4	Flowchart of activities and processes	
Doc. 5	PUSMG Management Report - exercise 2013	
Doc. 6	PUSMG Management Report - exercise 2014	
Doc. 7	PUSMG Management Report - exercise 2015	
Doc. 8	PUSMG Management Report - exercise 2016	
Doc. 9	PUSMG Management Report - exercise 2017	
Doc. 10	PUSMG Management Report - exercise 2018	

Figure 2. Documents consulted in the research

The data obtained through the field notes, interviews and documents were analyzed according to the thematic analysis technique, following the phases proposed by Braun & Clarke (2006):

Phase 1 - Familiarizing with the data: reading and re-reading the data, to facilitate identifying the themes. This familiarization with the data pointed themes related to the research problem, and to the theoretical categories which constitute the proposed analysis scheme.

Phase 2 - Generating initial codes: in this phase, a marking was attributed according to the type of source being used, in order to systematize the collected data. The codified data are not the themes yet, that is, the research analysis units. At this point, a code was created for each used data source: interviewees' perception, field note registers, and utilized documents.



Phase 3 - Searching for themes: categorizing and grouping the codified data in potential themes, resulting in a thematic map, with themes and sub-themes which are relevant to the research, that is, coherent with the utilized categories.

Phase 4 - Reviewing themes: revising and refining the potential themes. In this phase, it should be checked whether there is internal homogeneity among the codes and external heterogeneity among the themes. To revise the themes, the codified data was read once more, in order to verify if the themes were consistent and coherent with the theoretical analysis categories.

Phase 5 - Defining and naming the analysis categories: the analysis categories which compose the proposed theoretical model are the following: Individual or collective action (ICA); Life-orientation (LO); Opportunity (OPT); Organizational context (OC); Context external to the organization (CE); Innovative practice (IP); Social interaction (SI); and Social results (SR).

Phase 6 - Producing the report: final analysis accomplished through the triangulation of interviewees' perception with the evidence pieces which were registered in the field notes and the utilized documents. In this step, the goal therefore was answering the research problem, which demanded a reflective posture, creativity and the researchers' dedication, always observing and respecting the circularity of the qualitative analysis.

Finally, aiming to systematize the information which was exposed in this section, Figure 3 shows how the research objectives are connected to the methodological strategy in use.

Objectives	Utilized method	Data source	Data analysis
Main objective: verifying whether the creation of the "Post-purchase" sector in a PUSMG can be understood as an entrepreneurial action.	Observational case study.	All the interviewees, field notes, and utilized documents.	Thematic analysis - Proposed theoretical scheme.
Specific objective 1: describing and analyzing the "Post-purchase" sector creation and implementation process .	Participant observation and semi-structured interviews.	All the interviewees, field notes and utilized documents.	Thematic analysis - Proposed theoretical scheme.
Specific objective 2: verifying the implications and the results of the creation of this sector as an entrepreneurial action.	Participant observation and semi-structured interviews.	All the interviewees, field notes and utilized documents.	Thematic analysis - Proposed theoretical scheme.

Figure 3. Research objectives and utilized methodological strategy

4 RESULTS

4.1 The Creation and Implementation Process of the "Post-purchase" Sector

Up to mid-2016, the researched University had several problems managing the fulfillment of contractual and legal obligations regarding bidders and contractors. Despite all the effort in accomplishing the purchase of materials and the hiring of needed services, on several occasions, the institution's demands were not met by the suppliers.



"The University obtained that resource and, later on, in the end, was unable to execute due to a supplier not delivering." (E2)

"The University had several problems with bidders who would not deliver, or delivered a product which was different from what had been specified." (E8)

In actuality, the companies received the orders for material supply or service provision, but ended up not fulfilling the obligation of delivering the materials or of performing the services. Moreover, it was common to have suppliers delivering the materials after the deadline, of materials which differed from what had been ordered. However, these problems directly impacted on the quality of the services being offered by the University, because the maintenance of administrative work and operational infrastructure, as well as its educational, research and extension activities, demanded a meaningful volume of materials, equipment and construction work.

Still, due to a lack of conditions, such as being short-staffed, the University was unable to efficiently investigate the cases in which the suppliers failed to fulfill contractual obligations. Thus, the institution harbored a certain "impunity sensation" with the companies, and was unable to solve this problem.

"We had a lot of difficulties, there were many problems related to structuring, we lacked staff, got it?" (E2)

"Due to the staff shortage, they were unable to structure this center, to effectively answer to these demands (...) this created a sensation, an impunity culture." (E4)

Regarding the cases involving the materials, the University had only one staff member working in the old Materials and Patrimony Coordination/Warehouse (Coordenadoria de Materiais e Patrimônio/Almoxarifado), who contacted the companies through the telephone, and asked for the material delivery or replacement of those which had been incorrectly delivered, without formally registering the information related to the occurrence.

"A staff member was kind of responsible for demanding fulfillment from the companies that were late, (...) he'd notify them in a kind of informal way, he'd call them and he had a rugged control over it." (E1)

As for the sporadic and non-continued services, the following of these actions was done by the requesting sector or responsible department itself. As for construction work services, labor outsourcing contracts, and other continued services, they were managed and inspected, at the time, by the Contract Management Coordination, linked to the institution's Dean of Planning and Management's Office (Pró-Reitoria de Planejamento e Gestão/PROPLAG).

"Smaller contracts, sporadic service provision (...) the sector which hired, which asked for the service, checked if it was alright and sometimes complained, sometimes not." (E8)

"Labor outsourcing or a bigger service (...) ended up in contract management (...) all this talk about big contract and big construction services, who took care of the post-purchase was the contract management coordination sector." (E8)

Regarding how the institution led the Sanctionary Administrative Proceedings established to investigate the companies' noncompliance with contractual and legal obligations, before the creation of the "Post-purchase" sector, these processes were led by temporary Committees, composed of staff members from different sectors, but normally



presided by a member of the old Material Management Board (Diretoria de Gestão de Materiais/DGM).

"They nominated committees for each problem, and these committees were sparse, right? (...) each in a different location, and they were very spread." (E1)

The different cases, in which bidders and contractors were non-compliant with the contractual and legal obligations, generated losses for the University. Beyond the loss of budgetary resources, they also influenced the quality of the services provided to the society, compromising the budget execution, increasing the amount of open Commitments and the Accrued Liabilities, generating rework and expenses with labor.

"Several times, the companies didn't deliver and as the commitment is registered in accrued liabilities, we'd lose this resource, because we couldn't commit again" (E1) "It turned into accrued liability, we couldn't commit for the next year, and then we'd lose that budget." (E8)

As it can be observed, the work practices related to the final step of the purchase and contracting process in the University were not efficient. However, staff members from different sectors, realizing that the institutional practices needed alteration, started to mobilize in order to correct the flaws and to solve the existing problems. Therefore, given this context characterized by the lack of efficiency, especially in demanding from and punishing suppliers, between the years of 2014 and 2015, the need for creating the "Post-purchase" sector arose.

"We needed some personnel who'd be in touch with the suppliers, so that they delivered up to the deadline, and to avoid that the commitments were put under accrued liabilities." (E1)

"We'd already detected that there were procedural failures, considering the several complaints due to the lack of effectiveness in demanding from these companies, and punishing them." (E4)

These management problems were brought to the institution's top management, however, despite the consensus on the need of creating the sector, there was a lack of figures, in order to demonstrate the real dimension of the problems, and justify the creation of said department. With this situation, spontaneously, two PROPLAG staff members elaborated a report at the time, in which they demonstrated how much the institution was losing in budget resources, and then presented it to the top management, which, after learning the data, was convinced of the need, supported the idea and requested that the sector be created.

"Only with the question of this problem of accrued liabilities, the top management actually embarked on the idea." (E7)

"We didn't have concrete numbers (...) E5 and E7 did the survey, really, the actual figures, the commitments we'd been losing because of the cancellations, and that was an argument strong enough to convince." (E8)

Besides, two other staff members from the old Materials and Patrimony Coordination visited, in 2014, a University in the state of Rio Grande do Norte, and verified that this institution had a consolidated and well-structured "Post-purchase" sector, which could be used as a model.

"They had a post-purchase sector which did this part of contacting the supplier. We identified that this was a very interesting practice." (E1)



"We had already identified the need, so when we went there to visit, we saw that they had structured this question." (E2)

Through participant observation, it was noted that, in the first meeting (M1) held to discuss the attributions, the scope of action, and necessary resources for the sector's operation, the Dean of Planning and Management's Office, at the time, expressed its worry regarding the fact that the University was not efficient in performing the work of punishing the companies.

However, only by the end of 2015 the "Post-purchase" sector started to operate with three staff members, which were the ones responsible for the creation of the first procedures and work routines, which later served as reference for the elaboration of the sector's Procedure Manual (Doc. 2). However, some works developed previously by staff members from other sectors were also used and adapted.

The staff members who integrated the first "Post-purchase" team also consulted other FIHE, in order to identify whether they had a similar sector and what activities the sector performed, something which was exposed and noticed through the participant observation (M1 and M3). These studies served as a parameter for the creation of the procedures and the structuring of the sector in the researched University. Beyond the cooperation of these FIHE, other staff members and sectors in the institution contributed, in a recurring manner, to the improvement of the activities and services provided by the "Post-purchase" sector, as observed in all the meetings (M1, M2, M3, M4, M5, M6 and M7).

One of this study's authors has inserted in the sector's daily operation routine since its creation, in 2015. Therefore, this author had an active participation, contributing with ideas and developing actions to structure and implement the "Post-purchase" sector.

The University being researched was one of the pioneers in creating a "Post-purchase" sector. In the experience being studied, structuring the sector in an effective manner was one of the main difficulties observed throughout the process.

The "Post-purchase" sector is subject to the Materials and Patrimony Board (Diretoria de Materiais e Patrimônio/DMP), which, in turn, is subject to the institution's PROPLAG. In October 2017, when the DMP's Internal Regiment (Doc. 1) was approved, the "Post-purchase" sector started being called Post-Acquisition Coordination of Materials and Services (Coordenadoria de Pós-Aquisição de Materiais e Serviços/CPAM). Currently, the sector is composed of six staff members. Regarding its internal structure, the sector is divided into two main areas: the Administration Office and the Sanctionary Administrative Proceedings (SAP). However, both areas work in an integrated and interrelated manner.

The Administrative Office area performs the following activities from the Procedure Manual (Doc. 2) and the Activities and process flowcharts (Doc. 4) used in this service: i) delivery of Commitment notes to the suppliers; ii) monitoring and control of commodity delivery deadline; iii) company notification for delayed delivery; iv) analysis of delivery deadline extension requests; v) analysis of brand/model substitution request; vi) emission of Technical Capacity Certificates; and more.

As for the SAP area, there is a Permanent Processing Committee, instituted by a PROPLAG Ordinance (Doc. 3), composed of three staff members, which receives the communications of irregularities related to the execution of construction contracts, service provision, and material supply, and investigates if there is enough evidence of authorship and materiality to recommend the establishment of a SAP to the Competent Authorities. This Committee is also responsible for conducting the SAP which are established by the Competent Authority, in order to investigate occasional noncompliance of contractual and legal obligations by the bidders and contracted companies.



4.2 Discussion and Implications of the Entrepreneurial Actions: The Case of the "Post-purchase" Sector

In the previous sub-section, the main focus was describing in details the creation and implementation process of the "Post-purchase" sector in the PUSMG, based on information obtained through the field notes, interviews and documents utilized. From that, it is possible to discuss and assess the implications of this sector as an entrepreneurial action, according to what is presented in Figure 4.

Theoretical categories of the proposed model	Practical discussion	Grounding
Individual or collective action	The creation of the "Post-purchase" sector in the researched University stemmed from a collective action, coming from staff members of different sectors and hierarchical levels within the institution. It was an action which mobilized different people and sectors, also involving other public agencies, therefore showing a collective effort.	Borges (2018); Paiva Júnior (2004); Sousa (2010); Sousa <i>et al</i> . (2010).
Life- orientation	Each staff member attributed a different meaning to their own participation within the creation and implementation process of the sector, those being: professional achievement, wish of doing things differently, liking the job, and wish of being perceived favorably within the academic community. The personal history, the experiences (participation in events and in training courses), the experience gained at work, the ethical values, the employment of positive habits also influenced the actions performed by these staff members.	Nascimento (2018); Spedale & Watson (2014); Watson (2013).
Opportunity or tension situation	Lack of effectiveness in the practices for monitoring and controlling the fulfillment of contractual and legal obligations on the suppliers' parts, as well as the inefficiency in applying sanctions to the companies due to not fulfilling their obligations. At the same time, the "Post-purchase" sector was an opportunity for the institution to terminate the "impunity sensation" felt by its supplier.	Nascimento (2018); Sarason, Dean & Dillard (2006); Spedale & Watson (2014); Werlang, Favretto & Flach (2017).
Organizational context	The institution's practices needed alteration, because this situation caused budgetary resource losses, compromising the budget execution, increasing the amount of open commitments and the values inscribed in Accrued Liabilities, generating rework and expenses with labor, as well as hindering both the University's supporting and main activities.	Spedale & Watson (2014); Thornton & Ocasio (1999).
Context external to the organization	Although the legal structures have influenced the occurrence of this entrepreneurial action, the creation of the sector was not a legal imposition, but rather an action by the University in order to comply with the laws more efficiently, among other reasons. Other organizations, in turn, served as a parameter for the institution to structure and define the sector's name.	Burke, Joseph, Pasick & Barker (2009); Rossetto (1999); Welter (2011).
Innovative practice	Administrative change promoted by the institution, insofar as there were notable improvements in the management and restructuring of an administrative process which was inefficient.	Gomes et al. (2013); Nascimento (2018); Paiva Júnior (2004); Silva et al. (2016); Sousa (2010); Sousa et al. (2010).



Theoretical categories of the proposed model	Practical discussion	Grounding
Social interaction	Interaction among the staff members (actors) from different administrative sectors and hierarchical levels in the institution. There was also the interaction with actors from different contexts, that is, people from other organizations. Constant communication among the staff and sectors, through meetings and daily conversations. The cooperation and the sharing of information and knowledge among these staff members and sectors were also other interaction manners. Moreover, there was cooperation from other public agencies,	Borges (2018); Burke <i>et al.</i> (2009); Gomes, Paiva Júnior & Xavier Filho (2018); Nascimento (2018); Rossetto (1999).
Social results	which shared information and good practices. Generation of quantitative and qualitative benefits for the university community, and meeting public demands. Quantitative benefits: reduction of committed values included under Accrued Liabilities, better budget execution and resource management, and also, the improvement of the institution's accounting ratios. Qualitative benefits: changes in how many suppliers perceived the University regarding the lack of efficiency in demanding and punishing. This entrepreneurial action also benefited every member of the university community by offering more support, making people feel more assisted by the work performed by the sector. Public interest: the needs of the teaching and technical-administrative staffs, and of the student body have been met more efficiently since the establishment of the "Post-purchase" sector. Many companies have started to deliver the materials - demanded by the faculty staff to perform research, experiments, etc., and by the technical-administrative staff to develop their daily work routines - within the expected deadline and with the required quality, which positively impacts on the quality of the teaching being offered, on the researches being developed and on the university extension promoted by the University. The sector also enabled improvements in the institutional management, making it more efficient, in line with the Public Administration principles of economy, legality and efficiency. Finally, the results generated according to the creation of the sector can be extended to other contexts, because, when the University applies, for example, a sanction which restricts one company's right of participating in bidding, or of contracting with the Public Administration for having committed a more serious infraction, it impedes that this company participate in bidding promoted by other public agencies.	Groot & Dankbaar (2014); Paiva Júnior (2004); Silva et al. (2016); Sousa (2010); Sousa et al. (2010); Teixeira et al. (2019); Xavier Filho et al. (2014).

Figure 4. Creation of the "Post-purchase" sector as an entrepreneurial action

As it can be observed, several characteristics of the public entrepreneurial action, as shown by the relevant literature, can be found in the creation and implementation process of the sector, therefore reinforcing that its creation can be understood as an entrepreneurial action. The first characteristic is related to the fact that it was a collective action stemming



from staff members of different sectors and hierarchical levels within the organization, as exemplified by (2018). Secondly, in line with Nascimento's (2018) understanding, it was an action which emerged from the dialogue and the sharing of information and knowledge among different people, departments and other public agencies in search for solving tensions.

The "Post-purchase" sector also generated positive results within the context where it was created, which were recognized by the members of the university community itself, an aspect brought by Groot & Dankbaar (2014), and Silva *et al.* (2016). Moreover, it was possible to identify the presence of ethical values in this action, which, as explained by Sousa *et al.* (2010), guided the good conduct of those involved in the process.

In addition, the creation of the sector was an innovative practice which ruptured certain organizational practices which were inefficient, as explained by Paiva Júnior (2004), Sousa (2010), and Sousa *et al.* (2010).

Ultimately, according to Paiva Júnior's (2004) and Sousa's (2010) understandings, it was an action which sought meeting the collective interests, which can be verified through the social results which were enabled, such as the generation of social benefits, the meeting of the needs of the citizens (faculty staff, technical-administrative staff and student body), and meeting the public interest, which are mentioned by Paiva Júnior (2004), Sousa (2010), and Xavier Filho, Sousa, Paiva Júnior & Souza (2014).

5 FINAL CONSIDERATIONS

To answer the research problem and meet this study's objectives, the perspective of entrepreneurial action in the context of the public sector had to be brought to the center of the discussion, with the focus on demonstrating its effects and developments in the area of acquisitions and contracts within a public University.

It was verified that the creation process of the "Post-purchase" sector in the PUSMG began in the end of 2015 in a context which was characterized, mainly, by the institution's lack of efficiency in certain practices and work routines, which troubled staff members in different sectors in the University. Meanwhile, according to some of the staff members involved in the creation and implementation of the sector, participating in this process had a special meaning, such as the opportunity for professional achievement, the wish of acting differently, the esteem had for the job, and the wish of being perceived favorably by the academic community.

During the follow-up process of the research sector, the greatest difficulty observed, from an empirical point of view, was structuring the sector in an effective way, that is, going past the ideas and applying everything that was thought and conceived in order to correspond to the expectations that were generated, which demanded great efforts and dedication from the staff members who participated in this process. In spite of the challenges and obstacles, often unexpected, since its creation, the "Post-purchase" sector is seen by the top management as a strategic and highly important sector for the PUSMG.

This study is a manner of enabling the society to know of the different innovative actions which are promoted by the PUSMG, specifically in the field of acquisitions and contracts, with a view to improving the public services. Therefore, the creation of the "Post-purchase" sector in this University from Minas Gerais can, directly or indirectly, inspire other FIHE and public agencies to develop similar actions.

The characteristics found through the creation and implementation process of the "Post-purchase" sector reinforce that its creation can be understood as a public entrepreneurial action developed within the context of the researched University, where the entrepreneurial



action sought to meet the collective interests, that is, it was an action aimed at serving the citizens and generating social benefits.

It was found that the practice of the entrepreneurial action in the public sector is influenced by different factors, such as the organizational context (including the institutional logics and tensions), context external to the organization, individuals' life-orientation, and participants' social interaction. In the case here studied, all of these factors somehow influenced the creation and implementation process of the "Post-purchase" sector.

The results in this study demonstrate that a public entrepreneurial action is not necessarily associated with a revolutionary or "heroic" achievement or action, but rather largely in situations of the routine and of the organizational practice which, depending on how it is interpreted by the subjects, could be seen as an opportunity and not only as a new problem which will demand from public managers some effective solution.

Another contribution from this study consists of displacing the focus of studies which highlight the entrepreneurial individual, and moving it onto the entrepreneurial action itself. The article also contributes to the field of studies on public entrepreneurship, as it develops the concept of public entrepreneurial action, as well as exploring the theme of "Post-purchase" in public agencies, which, as viewed by Pinheiro (2017), is under-explored in the literature. The research contributed, also, to the lack of studies geared at the management of Brazilian public universities, and to the lack of research on the efficiency of public agencies in the material and service acquisition processes.

From a theoretical standpoint, the main difficulty in executing this research was finding materials which dealt, specifically, with the theme of the entrepreneurial action itself, mainly regarding the public sphere. This was one of the reasons for the development of the proposed theoretical scheme, which constitutes an important advancement for the literature, with potential to instigate academics and others, interested in this theme, to expand more and more the discussions and the understanding around the public entrepreneurial action.

However, it is also important to highlight that social research is subject to theoretical and methodological limitations, and, therefore, can be complemented from the execution of new studies. As such, for the future research agendas, this study widens the field so that the presented theoretical scheme can be used in different public agencies (other than FIHE) and government spheres whose reality is distinct from the one here studied, which will allow, among other aspects, identifying possible limitations regarding the proposed scheme.

To finish, the fact that one of the researchers was also one of the participating actors in the case study contributed in a meaningful way to the detailed description of the whole process of creating and implementing the "Post-purchase" sector in the PUSMG.

REFERENCES

Abreu, E. R. (2015). O processo de sanção administrativa como instrumento de preservação do interesse público na relação entre a administração pública e as empresas licitantes: uma análise prática da aplicação da Lei nº. 8.666/1993 e da Lei nº. 10.520/2002 (Monografia de Bacharelado em Direito). Universidade de Brasília, Distrito Federal, Brasil. Recuperado de https://bdm.unb.br/handle/10483/10836

Assis, S. A. F. (2015). Modernização da burocracia das compras públicas: sistema de registro de preços em uma Instituição Federal de Ensino Superior (Dissertação de Mestrado Profissional em Administração Pública), Universidade Federal de Lavras, Lavras, Minas Gerais, Brasil. Recuperado de http://repositorio.ufla.br/jspui/handle/1/9750



- Biazzi, M. R., Muscat, A. R. N., & Biazzi, J. L. (2011). Modelo de aperfeiçoamento de processos em instituições públicas de ensino superior. *Gestão & Produção*, 18(4), 869-880. https://doi.org/10.1590/S0104-530X2011000400013
- Borges, D. A. H. (2018). *Muito mais que uma política: ações empreendedoras no esporte de Lavras/MG* (Dissertação de Mestrado em Administração), Universidade Federal de Lavras, Lavras, Minas Gerais, Brasil. Recuperado de http://repositorio.ufla.br/jspui/handle/1/29113
- Borges. D. A. H., & Cappelle. M. C. A. (2017). Ação empreendedora: uma estratégia para o planejamento público brasileiro. *Anais do Simpósio de Inovação, Empreendedorismo e Gestão Pública*, Lavras, Minas Gerais, Brasil, 01. Recuperado de http://www.nucleoestudo.ufla.br/niesp/index.php/anais-do-siegep/
- Boszczowski, A. K.; & Teixeira, R. M. (2012). O empreendedorismo sustentável e o processo empreendedor: em busca de oportunidades de novos negócios como solução para problemas sociais e ambientais. *Revista Economia & Gestão*, *12*(29), 141-168. https://doi.org/10.5752/P.1984-6606.2012v12n29p109
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101. https://doi.org/10.1191/1478088706qp063oa
- Burke, N. J., Joseph, G., Pasick, R. J., & Barker, J. C. (2009). Theorizing social context: rethinking behavioral theory. *Health Education & Behavior*, 36(5), 55-70. https://doi.org/10.1177/1090198109335338
- Gomes, A. F. (2010). Ação empreendedora e relações de gênero: um estudo multicasos na cidade de Vitória da Conquista, Bahia (Tese de Doutorado em Administração), Universidade Federal de Lavras, Lavras, Minas Gerais, Brasil. Recuperado de http://repositorio.ufla.br/jspui/handle/1/2754
- Gomes, A. F., Lima, J. B., & Cappelle, M. C. A. (2013). Do empreendedorismo à noção de ações empreendedoras: reflexões teóricas. *Revista Alcance (Online)*, 20(2), 203-220. https://doi.org/10.14210/alcance.v20n2.p203-220
- Gomes, J. M., Paiva Júnior, F. G., & Xavier Filho, J. L.J. (2018). A ação empreendedora de produtores de jogos independentes inspirada no *effectuation*. *Anais do Encontro de Estudos sobre Empreendedorismo e Gestão de Pequenas Empresas*, São Paulo, SP, Brasil, 10. Recuperado de https://proceedings.science/egepe/papers/a-acao-empreendedora-de-produtores-de-jogos-independentes-inspirada-no-effectuation
- Groot, A., & Dankbaar, B. (2014). Does social innovation require social entrepreneurship?. *Technology Innovation Management Review*, 4(12), 17-26. http://doi.org/10.22215/timreview/854
- Guimarães, J. C. (2014). Os elementos de inteligência empreendedora como promotores de eficiência organizacional: um fenômeno na academia. *Perspectivas em Gestão & Conhecimento*, 4(1), 38-56. Recuperado de https://periodicos.ufpb.br/ojs/index.php/pgc/article/view/16048
- Klein, P. G. (2008). Opportunity discovery, entrepreneurial action, and economic organization. *Strategic Entrepreneurship Journal*, 2(3), 175-190. https://doi.org/10.1002/sej.50
- Lima, J. B. (2010). Ações empreendedoras e práticas da pesquisa em empreendedorismo. In: F. Gimenez, J. M. Ferreira, & S. C. Ramos (Org.). *Empreendedorismo e estratégia de empresas de pequeno porte 3Es2Ps*. Curitiba: Champagnat, 25-40. Recuperado de https://pucpress.pucpr.br/index.php/pucpress/catalog/book/29
- Marques, T. W. R. (2016). O empreendedorismo universitário pela dinâmica da ação empreendedora no Centro de Informática da Universidade Federal de Pernambuco (Dissertação de Mestrado em Administração), Universidade Federal de Pernambuco,



- Recife, Pernambuco, Brasil. Recuperado de https://repositorio.ufpe.br/handle/123456789/25061
- Nascimento, P. O. (2018). *A ação empreendedora na gestão pública escolar* (Dissertação de Mestrado em Administração Pública), Universidade Federal de Lavras, Lavras, Minas Gerais, Brasil. Recuperado de http://repositorio.ufla.br/jspui/handle/1/31497
- Paiva Júnior, F. G. (2004). O empreendedorismo na ação de empreender: uma análise sob o enfoque da fenomenologia social de Alfred Schutz (Tese de Doutorado em Administração), Universidade Federal de Minas Gerais, Belo Horizonte, Minas Gerais, Brasil.
- Pinheiro, P. R. (2017). *Gerência de pós-compra da Universidade Federal de Juiz de Fora: uma proposta de reestruturação* (Dissertação de Mestrado Profissional em Gestão e Avaliação da Educação Pública), Universidade Federal de Juiz de Fora, Juiz de Fora, Minas Gerais, Brasil. Recuperado de http://repositorio.ufjf.br:8080/jspui/handle/ufjf/6797
- Portal UFLA. (2018). UFLA é o órgão federal menos vulnerável a fraude e corrupção de Minas Gerais. Recuperado em 06 de janeiro, 2019, de https://ufla.br/noticias/institucional/12481-ufla-e-o-orgao-federal-menos-vulneravel-a-fraude-e-corrupção-em-minas-gerais
- Rossetto, A. M. (1999). Estrutura organizacional pública como um entrave à adoção de inovações em tecnologia de informações. *Anais do Encontro da Associação Nacional dos Programas de Pós-Graduação em Administração*, Foz do Iguaçu, Paraná, Brasil, 23. Recuperado de http://www.anpad.org.br/admin/pdf/enanpad1999-ap-32.pdf
- Sarason, Y., Dean, T., & Dillard, J. F. (2006). Entrepreneurship as the nexus of individual and opportunity: a structuration view. *Journal of business venturing*, 21(3), 286-305. https://doi.org/10.1016/j.jbusvent.2005.02.007
- Sá-Silva, J. R., Almeida, C. D., & Guindani, J. F. (2009). Pesquisa documental: pistas teóricas e metodológicas. *Revista brasileira de história & ciências sociais*, *1*(1), 1-15. Recuperado de https://periodicos.furg.br/rbhcs/article/view/10351/0
- Silva, C. A., Valadares, J. L., & Andrade, D. M. (2016). Ações empreendedoras na gestão pública: análise do Programa Crédito Solidário (PCS) em um município do sul de Minas Gerais. *Revista Eletrônica de Ciência Administrativa*, *15*(1), 55-68. https://doi.org/10.21529/RECADM.2016005
- Sousa, J. L. (2010). *A ação empreendedora em uma instituição fundacional do setor público: o caso da Fundação Joaquim Nabuco* (Dissertação de Mestrado em Administração), Universidade Federal de Pernambuco, Recife, Pernambuco, Brasil. Recuperado de https://repositorio.ufpe.br/handle/123456789/1190
- Sousa, J. L., Paiva Júnior, F. G., & Lira, Z. B. (2010). A abordagem multidimensional do empreendedorismo no setor público: o caso da ação empreendedora da fundação Joaquim Nabuco. *Revista Gestão & Planejamento*, 11(2), 337-354. Recuperado de https://revistas.unifacs.br/index.php/rgb/article/view/1135/967
- Spedale, S., & Watson, T. J. (2014). The emergence of entrepreneurial action: at the crossroads between institutional logics and individual life-orientation. *International Small Business Journal*, 32(7), 759-776. https://doi.org/10.1177/0266242613480376
- Teixeira, T. S., Andrade, D. M., Alcântara, V. C., & Oliveira, N. K. (2019). Inovação e empreendedorismo: um caso no setor público. *Revista Pretexto*, 20(1), 57-71. https://doi.org/10.21714/pretexto.v20i1.5609
- Thornton, P. H., & Ocasio, W. (1999). Institutional logics and the historical contingency of power in organizations: executive succession in the higher education publishing industry, 1958–1990. *American Journal of Sociology*, 105(3), 801-843. https://doi.org/10.1086/210361



- Vinuto, J. (2014) A amostragem em bola de neve na pesquisa qualitativa: um debate em aberto. *Temáticas*, 22(44), 203-220. https://doi.org/10.20396/tematicas.v22i44.10977
- Watson, T. J. (2013). Entrepreneurship in action: bringing together the individual, organizational and institutional dimensions of entrepreneurial action. *Entrepreneurship & Regional Development*, 25(5-6), 404-422. https://doi.org/10.1080/08985626.2012.754645
- Welter, F. (2011). Contextualizing entrepreneurship-conceptual challenges and ways forward. *Entrepreneurship Theory and Practice*, 35(1), 165-184. https://doi.org/10.1111/j.1540-6520.2010.00427.x
- Werlang. N. B., Favretto, F., & Flach, R. O. (2017). Desenvolvimento e evolução de competências empreendedoras em alunos de um curso de graduação em administração. *Revista de Empreendedorismo, Inovação e Tecnologia*, *4*(2), 30-50. https://doi.org/10.18256/2359-3539.2017.v4i2.2039
- Xavier Filho, J. L. J., Sousa, J. L., Paiva Júnior, F. G., & Souza, L. K. V. (2014). O empreendedorismo social como alicerce do "Programa Empreender Comunidade". *Revista Interdisciplinar de Gestão Social*, 3(1), 59-83. http://dx.doi.org/10.9771/23172428rigs.v3i1.9068
- Zen, A. C., & Fracasso, E. M. (2008). Quem é o empreendedor? As implicações de três revoluções tecnológicas na construção do termo empreendedor. *RAM. Revista de Administração Mackenzie*, 9(8), 135-150. https://doi.org/10.1590/S1678-69712008000800008



Ação Empreendedora no Setor Público: O "Pós-compra" de uma Universidade Pública de Minas Gerais

RESUMO

Objetivo: averiguar se a criação do setor de "Pós-compra" em uma Universidade pública do sul de Minas Gerais pode ser compreendida como uma ação empreendedora.

Método: abordagem qualitativa e descritiva, apoiada na realização de um estudo de caso observacional. As informações foram obtidas através da observação participante, entrevista semiestruturada e pesquisa documental, e analisadas pela técnica da análise temática, a partir do esquema teórico proposto.

Originalidade/Relevância: deslocar o foco dos estudos que destacam o indivíduo empreendedor, para a ação empreendedora propriamente dita, e explorar o tema do "Pós-compra" nas organizações públicas. Este trabalho é uma forma de proporcionar à sociedade o conhecimento das diferentes ações inovadoras promovidas pela Universidade pesquisada, além de inspirar outras organizações públicas a desenvolveram ações semelhantes.

Resultados: a criação do setor proporcionou resultados sociais no contexto da Universidade pesquisada, os quais se manifestaram através da geração de benefícios qualitativos (mudança da visão por parte dos fornecedores, suporte aos membros da comunidade universitária e impacto positivo no atendimento das necessidades de materiais) e quantitativos (redução de valores inscritos em Restos a Pagar, melhoria da execução orçamentária e gestão de recursos e, ainda, a melhoria dos índices contábeis da instituição). Pelas características apresentadas, tem-se que a criação do setor pode ser compreendida como uma ação empreendedora.

Contribuições teóricas/metodológicas: além da contribuição para o campo de estudos sobre empreendedorismo público, o trabalho propõe um esquema teórico que pode ser empregado em novas pesquisas empíricas com o intuito de compreender a ocorrência da ação empreendedora no setor público.

Palavras-chave: Ação empreendedora. Empreendedorismo público. Ação empreendedora no setor público. Compras públicas.

Gilson David Lacerda

Universidade Federal de Lavras, MG, Brasil
gilsondlacerda@gmail.com

Daniela Meirelles Andrade
Universidade Federal de Lavras, MG, Brasil
daniela.andrade@ufla.br

Recebido: Setembro 17, 2020 Revisado: Abril 05, 2020 Aceito: Maio 01, 2020 Publicado: Agosto 31, 2021

