



The accountant as an ally of the individual microentrepreneur: Challenges and opportunities

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ABSTRACT

Entrepreneurship is a global phenomenon that has gained more and more relevance in recent years (SOUZA JUNIOR; DE ALMEIDA; SILVA, 2023. ZICA 2023). In Brazil, entrepreneurship is driven by several factors, such as the growth of the economy, increased schooling, and access to technology (SALINGA, 2022; DA SILVA; SILVA, 2019).

Keywords: Entrepreneurship, Technology.

1 INTRODUCTION

Entrepreneurship is a global phenomenon that has gained more and more relevance in recent years (SOUZA JUNIOR; DE ALMEIDA; SILVA, 2023. ZICA 2023). In Brazil, entrepreneurship is driven by several factors, such as the growth of the economy, increased schooling, and access to technology (SALINGA, 2022; DA SILVA; SILVA, 2019).

However, with the increase in entrepreneurship there was also an increase in informality (MARTINS, 2021; TOMMASI; CORROCHANO, 2020). This is because many entrepreneurs, particularly those just starting out, lack the knowledge and skills necessary to manage their businesses efficiently and formally (KHERLAKIAN, 2022; COSTA, 2022). As a result, they may end up operating informally, without complying with labor and tax laws (MARTINS, 2021; TOMMASI; CORROCHANO, 2020).

In view of this problem, the federal government, through Complementary Law No. 128, of December 19, 2008, created the Individual Microentrepreneur (MEI) as a way to formalize informal workers (DE SANTANA; RIBEIRO, 2023 ; SAMMOUR; SILVA, 2021; MORAL; FEITOSA FILHO, 2019). MEI is a category of entrepreneurship that offers a series of advantages, such as ease of opening, low maintenance costs, and exemption from federal taxes (MARTINS; DA SILVA, 2022).

This possibility has contributed to the reduction of informality in Brazil, according to the IBGE, between 2009 and 2022, the number of MEIs in Brazil increased from 2.6 million to 10.4 million, corroborate these results Dos Santos; Britto (2023) and Da Silva, et al., (2023). This represents an increase of 390%, so the program has helped to protect workers from informality and to guarantee their labor and social security rights (BRAGHINI, M.; SILVA, 2021;).

However, even with these advantages, MEI still faces several challenges, such as financial



management, compliance with tax obligations, and strategic decision-making (DE ARAÚJO; DOS ANJOS, 2021; DEMETRI, 2021). In view of this, it is notorious that the assistance of an accounting professional can be a valuable tool for MEIs who wish to fulfill their obligations and duties correctly and effectively, as they say (Morais and Oliveira, 2019, p.07, "The accountant is an essential professional for the success of any company, but it is even more important for the individual microentrepreneur, who do not have the same level of knowledge and experience in financial and tax management."

To overcome these challenges, the accountant can play a key role in the success of the MEI. Through their knowledge and skills. According to (Silva and Silva, 2021, p.09, "Accounting is a fundamental tool for the management of any business, as it provides essential information for strategic decision-making." Thus, it is visible that the accountant can improve the efficiency of the business by helping to identify opportunities, in addition to reducing tax risks and increasing the chances of success of the business (SOUZA, 2022; MARTINS, 2021; TOMMASI; CORROCHANO, 2020.

However, the same complementary law N 128/2008, which brings the possibility for informal workers to get out of this situation by formalizing themselves as individual microentrepreneurs, dispenses with the obligation of bookkeeping and consequently the hiring of an accountant, even though this is a very important piece for the evolution of the business (SOUZA, 2022; FROM THE COAST; FEITOSA FILHO, 2019). In view of this, the problem arises: **what are the contributions that the accountant can bring to the business of the Individual Microentrepreneur, whether permanent contractor or consultant/advisor?**

Therefore, the objective of this work is to analyze how the accountant can help the individual microentrepreneur (MEI) to leverage the results and aim at improvements for the company, always helping in a positive way for the growth of the enterprise. To this end, the main challenges faced by MEI in financial management, compliance with tax obligations and strategic decision-making will be identified. Then, it will be analyzed how the accountant can assist the MEI in overcoming these challenges by providing information and guidance.

The research (SOUZA JUNIOR; DE ALMEIDA; SILVA, 2023) on entrepreneurial intent in the Brazilian context from 2018 to 2022 is relevant and is justified for the following reasons: research growth; international comparison; economic relevance; informed decision-making; identification of gaps; interdisciplinary applicability. In summary, research on entrepreneurial intention in the Brazilian context over the past five years is important to understand the current state of research, identify trends and gaps, and provide valuable information to support the development of entrepreneurship in the country. It can guide future research, public policy, and business practices, contributing to economic growth and innovation in Brazil.

The research (SOUZA, 2022) on the non-obligation of accounting for the Individual



Microentrepreneur (MEI) is justified by some relevant reasons: growth of the MEI; importance of accounting; need for guidance; advisory accounting; professionals' perspective; contribution to the debate. In summary, the research on the non-obligation of accounting for the MEI is relevant because it addresses a current and important topic for the development of small businesses in Brazil. It highlights the need for accounting guidance, the importance of advisory accounting, and offers valuable perspectives from accounting professionals working with MEI, all of which contribute to advancing the debate on the topic.

In the article by the authors Da Costa; Feitosa Filho, (2019), on the importance of accounting in the development process of the individual microentrepreneur (MEI), is justified by some factors: economic and political context; limited economic growth; importance of the MEI; specificity of the MEI; role of accounting; saving time and focus; contribution to public policies. Therefore, the research on the importance of accounting for the development of MEI is justified by the economic, political and socioeconomic context of Brazil, as well as by the relevance of MEIs in the economy and society. The research can provide valuable insights into how accounting can be an essential resource for the success of MEIs and influence the support that is offered to this segment of entrepreneurs.

2 THEORETICAL FRAMEWORK

The theoretical framework section has three subsections, in section 2.1 it begins with a comprehensive explanation of entrepreneurship and microentrepreneurship, establishing the conceptual basis for the subsequent discussion (VASCONCELOS, 2021). Subsection 2.2 addresses the challenges faced by MEIs, highlighting crucial points that can impact the viability and growth of these ventures (MACHADO, et. Al. 2021). Challenges such as lack of financial planning, difficulty in accessing credit, competition and bureaucracy (DE ABREU SIQUEIRA, A; HIGINO, 2021). Section 2.3 discusses the role of the accountant in the MEI development process (SILVA, 2019). Arguments are presented on how accounting advice can be a determining factor for the success of these entrepreneurs (MORAIS; FEITOSA FILHO, 2019). Some of the benefits that the accountant can provide are mentioned, such as assistance in the preparation of business plans, guidance in financial management, facilitation in obtaining financing and guidance on market trends (SAMMOUR; SILVA, 2021; GILBERTO; SAINTS; FREITAS, 2020).

3 DEFINITION OF ENTREPRENEURSHIP AND MICRO ENTREPRENEURSHIP

Entrepreneurship is the ability to identify, evaluate, and take advantage of business opportunities with the aim of generating economic and social value (VASCONCELOS, 2021). It is a process of innovation and transformation that can have a positive impact on society, Dornelas (2022) defines entrepreneurship as "the process of creating a new venture, which involves identifying opportunities, developing a business plan, raising funds, and managing the business".



On the other hand, microentrepreneurship is a category of entrepreneurship that offers a series of advantages, such as ease of opening, low maintenance costs and exemption from federal taxes. IBGE (2022) Defines individual microentrepreneur (MEI), conformme Santos, Ferreira and Costa (2023):

the person who is self-employed and legalizes himself as a small businessman, registered in the National Registry of Legal Entities (CNPJ)". Complementary Law No. 128, of December 19, 2008, defines MEI as "the person who carries out an economic activity of an individual, non-profit nature, who has earned, in each calendar year, gross revenue equal to or less than R\$ 81,000.00 (eighty-one thousand reais).

Entrepreneurship and microentrepreneurship play essential roles in the economy and society Vasconcelos (2021) and Dornelas (2022). Entrepreneurship is a broad process of creating and managing businesses, while microentrepreneurship is a specific category that offers advantages such as simplicity and accessibility for individuals who want to start small ventures. Both have the potential to contribute to economic growth and job creation, in addition to promoting innovation and social inclusion IBGE (2022) and Santos, Ferreira and Costa (2023).

4 CHALLENGES FACED BY MEIS

Individual microentrepreneurs (MEI) face several challenges, such as lack of financial planning, difficulty in accessing credit, competition, and bureaucracy. These challenges can hinder business growth and sustainability (POMPEU; LIMA, 2021).

The lack of financial planning is one of the main challenges faced by MEIs. According to a study by the Brazilian Micro and Small Business Support Service (SEBRAE, 2023), 52% of MEI do not have a financial plan. This can lead to problems such as defaults, debts, and even the closure of the company (ARLINDO SILVA, et al., 2023).

The difficulty of accessing credit is also an important challenge. MEIs often find it difficult to obtain loans from banks and financial institutions due to a lack of collateral and financial history. This can limit business growth (RAMOS, et al., 2019).

On the other hand, the competition is also challenging. The market is increasingly competitive, and entrepreneurs need to stand out in order to win customers. According to SEBRAE (2023), 40% of MEI say that competition is a challenge for their business.

Bureaucracy is another challenge faced by the class. The process of opening and maintaining an MEI is relatively simple, but it can still be bureaucratic and time-consuming. According to a study by the National Confederation of Micro and Small Enterprises (Confederação Nacional da Micro e Pequena Empresa), the average time to open an MEI is 12 days (LIMA; de AZEVEDO, do NASCIMENTO, 2020).

Despite these challenges, MEIs are an important force in the Brazilian economy. They account for



about 57% of businesses in the country and generate millions of jobs. According to SEBRAE (2023), MEIs generate about 15 million jobs in Brazil.

5 THE ROLE OF THE ACCOUNTANT IN THE MEI DEVELOPMENT PROCESS.

The accountant is an essential professional for the development of the MEI (SILVA, 2019).tag. It can help the entrepreneur manage the business's finances, comply with fiscal and tax obligations, and make strategic decisions (DE ABREU SIQUEIRA, A; HIGINO, 2021). MEIs that have an accountant are more likely to succeed (DE ABREU SIQUEIRA, A; HIGINO, 2021; SILVA, 2019).

The accountant can help the MEI manage the finances of the business by providing insight into income, expenses, costs, and profits. This is essential for the entrepreneur to make informed decisions about the future of their business (MORAIS; FEITOSA FILHO, 2019). The accountant can help MEI understand tax laws and fulfill its obligations correctly. The accountant can also help the entrepreneur identify opportunities for growth and make decisions that maximize the potential of the business (SAMMOUR; SILVA, 2021; GILBERTO; SAINTS; FREITAS, 2020).

A study by the Brazilian Micro and Small Business Support Service (SEBRAE, 2023) showed that MEI that have an accountant are more likely to succeed. The study also showed that a member of the class represented by an accounting professional has a notorious help in the following questions:

Helping in the preparation of a business plan, the accountant can help the entrepreneur define the goals of the business, analyze the market, and develop an action plan to achieve them.

Guidance on financial management best practices, which can improve business performance. Professional assistance can help entrepreneurs understand how to manage business finances, how to control expenses, and how to increase profits.

Obtaining financing, either through bank loans or government lines of credit. The accountant can help the entrepreneur understand the financing options available and choose the option that best suits their needs.

Guidance on market trends, so that it can position itself competitively. The accountant can help the entrepreneur identify market trends and develop strategies to meet the needs of clients.

Therefore, the accountant is an essential partner for MEI's success. It can help the entrepreneur overcome the challenges faced by this type of business and achieve their goals (SAMMOUR; SILVA, 2021; GILBERTO; SAINTS; FREITAS, 2020; DE ABREU SIQUEIRA, A; HIGINO, 2021; SILVA, 2019).

6 PREVIOUS RESEARCH

Accounting plays a relevant role in the business world, regardless of the size of the company. For the Individual Microentrepreneur (MEI), who represents a significant portion of the business landscape, the understanding and proper use of accounting are equally crucial. In this context, several studies have been dedicated to evaluating how MEIs perceive and apply accounting in their operations, as can be seen in Chart



1 below.

Frame 1: Previous Individual Microentrepreneur (MEI) Research

Author (YEAR)	Objectives	Result	Methodology
CHUPEL, Jéssica Fernanda and BARELLA, Lauriano Antonio (2014)	Identify if MEI uses accounting to decision-making purposes in your company.	Some MEIs surveyed do not resort to it, using it more for taxation purposes fiscal. On the other hand, another part of the interviewees stated that they use accounting in their enterprise. Demonstrates a confidence in accounting for your growth and success.	Research carried out in companies of individual microentrepreneurs with distribution of (ten) questionnaires, each containing seven questions.
Santos, J. T. O., and Marcelinho, J. A. (2022).	Analyze the importance of accounting for MEI; Identify the main accounting services provided to MEIs; To evaluate the satisfaction of MEI with the accounting services provided.	Accounting is important to MEI for: Fiscal and tax regularity; Financial management; Strategic planning. The main accounting services provided to MEI are: Opening of the company; Issuance of invoices; Income tax return. Most MEIs are satisfied with the accounting services provided.	This quantitative study was carried out with a sample of 100 MEI from a city in the interior of Paraná.
Marcelo Lima da Costa and Raimundo Ivan Feitosa Filho (2019)	Investigate the importance of Accounting for the development of MEI. As specific objectives, there is the specification of the concept of MEI within the current Brazilian legislation, as well as the analysis of the concept and attributions of Accounting as a field of knowledge.	There is a lack of knowledge, especially on the part of the MEI, which is not legally obliged to have an accounting bookkeeping and ends up imagining that this implies an exemption from having any organization in its accounting. Another major mistake is the assumption that you will be able, without a qualified professional, to carry out the appropriate procedures with the same reliability and speed	This is a descriptive qualitative study, based on a literature survey
Maria Aparecida Silva Morais and Raimundo Ivan Feitosa Filho (2019)	To highlight the relevance of the accountant for the individual microentrepreneur (MEI)", approaching the accountant as a support for the microentrepreneur, evidencing their rights and obligations.	The accountant continues to be indispensable for this category as well, in all the processes of your company at the beginning and in the movements helping the entrepreneur which way best to follow, in order to continue in the job market and that he can raise safely.	Descriptive research was used for this purpose. A bibliographic research was carried out in the procedure for carrying it out. The research is based on materials already elaborated, such as scientific articles and books on the topic that will be researched.

Source: Survey Data (20230)

In the research of the Frame 1 reflect the importance of accounting for the Individual Microentrepreneur and highlight the need to understand the benefits of effective accounting management.



Accounting plays a crucial role in the growth and success of MEIs, assisting them with legal compliance, financial management, and informed decision-making. In addition, the surveys highlight the importance of having qualified accounting professionals to support MEIs in their entrepreneurial journeys.

7 METHODOLOGY

7.1 CHARACTERIZATION OF THE RESEARCH.

The proposed research is a bibliometric research, which consists of the collection and analysis of information published in articles, documents and other reference materials.

In addition, it can be considered exploratory, that is, it does not take into account measurements, numerical values or statistical data and quality, but tries to understand the data in a contextual way based on information, characteristics and properties (BAUER AND GASKELL, 2002).

The objective of the research is to analyze the role of the accountant in the development of the individual microentrepreneur (MEI). Bringing as the main research question: **What is the role of the accountant in the development of the MEI?**

The research will be carried out in two stages, namely:

Bibliometric survey, conducting a systematic review of the literature on the subject of entrepreneurship, micro-entrepreneurship and the role of the accountant. The main instruments for data collection will be previously published scientific articles.

Data analysis: The data collected in the bibliometric survey stage will be analyzed qualitatively, with the objective of identifying the main arguments about the role of the accountant in the development of the MEI.

7.2 DATA COLLECTION.

The sources used for the collection of bibliometric data were the following scientific articles:

1. Santos, J. T. O.; Marcelinho, J. A. The importance of accounting for the individual microentrepreneur: an analysis of the main accounting services provided. *Journal of Accounting and Organizations*, São Paulo, v. 16, n. 41, p. 1-18, Sept./Dec. 2022.
2. MORAIS, Maria Aparecida Silva; FEITOSA FILHO, Raimundo Ivan. The Relevance of the Accountant for the Individual Microentrepreneur (MEI). On-line ID. *Journal of Psychology*, v. 13, n. 43, p. 480-489, 2019.
3. SOUZA, M. S. et al. No Obligation of Accounting for the Individual Microentrepreneur, Incentive or Certain Death?. In: USP CONGRESS OF SCIENTIFIC INITIATION IN ACCOUNTING. 2022.



4. DE SOUZA, Anne Letícia; ALENCAR, Auziane Soares; CAVALCANTE, Zuila Paulino. The importance of accounting for the individual microentrepreneur. *Brazilian Journal of Health Review*, v. 4, n. 3, p. 13341-13354, 2021.
5. BERGAMO, Sany Amélia Padilha; PEREIRA, Tatiane Pietrobelli. THE IMPORTANCE OF THE ACCOUNTANT TO THE INDIVIDUAL MICROENTREPRENEUR-MEI. *Electronic Journal of Accounting Sciences*, v. 11, n. 2, p. 96-128, 2022.
6. DA SILVA, JONATAS PINTO; DE MOURA, ABIDERMAN LIMA; DOS SANTOS, CAROLINE DE SOUZA. CHARACTERISTICS OF INDIVIDUAL MICROENTREPRENEURS IN AN ACCOUNTING OFFICE IN A MUNICIPALITY IN THE STATE OF BAHIA. *Trainers Journal*, v. 16, n. 1, 2023.
7. DE CARVALHO CASTRO, Julyanne Lages; COSTA, Karine Alves. MEI's perception of accounting services in the region of the Baturité Massif-CE. *Revista Conexão Gestão, Tecnologia & Negócios*, v. 1, n. 1, 2023.
8. MARCELINO, José Antonio; DE OLIVEIRA SVERZUTI, Aline Rafaela; DA SILVA TRIZOLIO, Bruna Letícia Gomes. A importância do contador diante do aumento dos índices de microempreendedores individuais inadimplentes: Um estudo nos estados de São Paulo e Paraná/The importance of the accountant in the face of the increase in defaulting individual microentrepreneurs: A study in the states of São Paulo and Paraná. On-line ID. *Journal of Psychology*, v. 14, n. 49, p. 634-651, 2020.
9. SAMMOUR, Júlia Rumão; SILVA, Clesiomar Rezende. THE peculiarities of the individual microentrepreneur (MEI) and the perspective of the accounting professional in the city of Britannia/GO for this business modality. *Journal of Interdisciplinary Studies of the Araguaia Valley-REIVA*, v. 3, n. 01, p. 21-21, 2020.
10. GILBERTO, Thalisa Maria Jati; SANTOS, Maria Rafaela Vieira; FREITAS, Daiane Castro Siqueira. Individual micro-entrepreneur and its facilities for the worker to get out of informality. *Dialogues in Accounting: Theory and Practice*, v. 6, n. 1, 2020.
11. MARCELINO, Jose Antonio et al. Management Accounting as a Tool to Support the Management of Small Businesses. *Journal of Controllershship and Management*, v. 2, n. 2, p. 469-485, 2021.
12. DE SOUZA, Keliane Gonçalves; SEVERINO, Josilene Duarte; LEAL, Matheus Lucas Maciel. Perception of bookkeeping in the conception of individual microentrepreneurs in the city of Porto Velho (RO). *Brazilian Journal of Scientific Administration*, v. 13, n. 1, p. 399-414, 2022.



13. GOMES, Paulo Henrique Vieira et al. "O the MEI that I'm going to enter!": Risk Management and Marketing as Tools Applied to the Individual Microentrepreneur (MEI). *Journal of Entrepreneurship, Business and Innovation*, v. 7, n. 2, p. 144-163, 2022.
14. SOUZA, Joseilton Silva; AMARANTE, Patrícia Araújo; AMARANTE, José Carlos Araújo. EFFECTIVENESS OF THE LOCAL ECONOMIC DEVELOPMENT POLICY: AN ANALYSIS OF INDIVIDUAL MICROENTREPRENEURS IN THE MUNICIPALITY OF MARI/PARAÍBA. *Journal of Economics & Management*, v. 22, n. 62, p. 39-65, 2022.
15. QUIDEROLI, Mariana Aparecida; RIGON, Ederson Leandro Barbosa; CAVAZZANA, Airtton. ACCOUNTING IN THE OPENING OF COMPANIES. *Empreenda UniToledo Management, Technology and Gastronomy Magazine*, v. 3, n. 1, 2019.
16. NOLASCO, Ana Clara Aquino; DA SILVA DUNGA, Erivânio; NICÁCIO, Antônio Gustavo. ENTREPRENEURSHIP AND ACCOUNTING: management of MSE'S. *Accounting Knowledge Journal*, v. 13, n. 1, 2023.
17. MARGONAR, Bruno Henrique Apolinário; BEZERRA, Leonardo Cardozo; TURRISI, Diego Augusto. The performance of the accounting professional, in companies in the clothing industry of Catanduva/SP, during the coronavirus pandemic in 2020. *Revista InterCiência-IMES Catanduva*, v. 1, n. 9, p. 90-90, 2022.
18. DA SILVA, Edilene Valéria et al. The escape from informality: The growth of the individual microentrepreneur. *Cadernos de Gestão e Empreendedorismo*, v. 11, n. 2, p. 86-100, 2023.
19. PRADO, Mikaela Ferreira; DA SILVA BARROS, Misayane; ACUÑA, Benjamin Cristobal Mardine. Care in the clientele relationship between the external accountant and the MEI in the region where the gross revenue limit is exceeded. *Management Journal*, v. 4, n. 2, p. 21-34, 2022.
20. SMITH, Marinês Santana Justo et al. ACCOUNTING AS A PROTAGONIST IN THE MANAGEMENT OF INDIVIDUAL MICROENTERPRISES. *Dialogues in Accounting: Theory and Practice*, v. 5, n. 1, 2020.
21. DO NASCIMENTO NETO, Antonio Martins et al. The perception of merchants in the handicraft market in Paraíba about the tax regime related to the MEI. *REVISTA ENIAC PESQUISA*, v. 9, n. 1, p. 151-169, 2020.
22. LIMA, Helton Carlos Praia de; BITTENCOURT, Wastony Aguiar. The individual micro-entrepreneur as a Brazilian public policy of exclusion of social inequality. *Juris Poiesis-Qualis B1*, v. 23, n. 33, p. 139-162, 2020.



23. DE SANTANA, Anne Karolyne Aragão et al. THE CONTRIBUTION OF THE ACCOUNTING AND FISCAL SUPPORT CENTER OF TIRADENTES UNIVERSITY TO THE COMMUNITY AND STUDENTS. Caderno de Graduação - Ciências Humanas e Sociais - UNIT-SERGIPE, v. 8, n. 1, 2023.
24. LOCATELLI, Débora Regina Schneider; MIOTTO, Regis Benincá. Analysis of the sociodemographic profile of active individual microentrepreneurs in Severiano de Almeida, Rio Grande do Sul, Brazil. REMIPE-Journal of Micro and Small Enterprises and Entrepreneurship of Fatec Osasco, v. 7, n. 2, p. 252-267, 2021.
25. PIASENTINI, Elisangela et al. POSSIBLE CAUSES OF EARLY MORTALITY OF INDIVIDUAL MICROENTREPRENEURS AND MICRO AND SMALL ENTERPRISES. Brazilian Journal of Accounting and Management, v. 11, n. 20, p. 147-159, 2022.

Bibliometric data were collected through a systematic review of the literature. Using the inclusion criteria as the main procedure, selecting scientific articles published in the last ten years and that have a direct connection with the problem in question.

7.3 DATA ANALYSIS.

Data analysis was carried out through research available in 25 articles spread across all Brazilian regions, as shown in the following table:

Frame 2: Region of the Articles of the Individual Microentrepreneur (MEI)

Pesquisas por Região		
Região	Quantidade	%
Norte	2	8%
Nordeste	6	24%
Centro Oeste	3	12%
Sudeste	10	40%
Sul	4	16%

Source: Survey Data (20230)

The final analysis, made through the bibliometric data collected, allowed the identification of arguments about the role of the accountant in the development of the MEI, where the accountant can contribute to the development of the MEI through:

Assistance in drafting business plans: The accountant can help the MEI define the goals of the business, analyze the market, and develop an action plan to achieve them.

Financial management guidance: The accountant can help the MEI manage the finances of the



business, control expenses, and increase profits.

Ease of obtaining financing: The accountant can help the MEI understand the financing options available and choose the option that best meets their needs.

Guidance on market trends: The accountant can help the MEI identify market trends and develop strategies to meet customer needs.

These arguments have been corroborated by previous research, which has shown that MEIs that rely on an accountant are more likely to succeed.

8 RESULTS

8.1 THE ACCOUNTANT'S MAIN CONTRIBUTIONS TO THE MEI.

For Marion (2009, p28) it is important to talk about the social scenario in which we live, where the importance of professionals who work according to various needs is increasingly visible. In particular, the accounting professional has the opportunity to serve society with financial, economic and social information, ensuring the veracity of the information exchanged and acting directly in the construction of people's social and financial assets.

The analysis of the bibliometric data collected allowed us to identify as fundamental collaborations between the accountant and the entrepreneur: assistance in the preparation of business plans; guidance on financial management; the ease of obtaining financing; and finally, guidance on market trends.

These contributions can be summarized as strategic contributions: where the accountant can help the MEI make important decisions for the business, such as setting objectives, analyzing the market, and developing strategies. Operational contributions: through the help of the accountant, MEI is able to manage business operations, such as finances, sales and purchases. And finally, as support contributions: where the accountant can help MEI comply with legal and tax obligations and obtain financing.

The final analysis of the data allowed us to conclude that the accountant is an essential professional for the development of the MEI. The accountant can help MEI overcome the challenges faced by this type of business and achieve its goals.

9 IMPLICATIONS OF THE RESULTS

The results of the research have important implications for the development of MEI. Hiring an accountant can help MEI overcome the challenges faced by this type of business and achieve its goals.

Based on the results achieved by these surveys, the following recommendations are made:

- 1- The MEI should consider hiring an accountant. Because the accountant can help MEI make important decisions for the business, minimize risks and increase the chances of success.
- 2- The accountant should be seen as a strategic partner of MEI, assisting in business development.



- 3- The government should encourage the hiring of accountants by MEIs by offering tax or financial incentives to MEIs that hire accountants.

These recommendations aim to promote the development of the MEI and contribute to the Brazilian economy.

10 CONCLUSION

10.1 RESEARCH PROBLEM

The problem cited in this research was: **What is the role of the accountant in the development of the individual microentrepreneur (MEI)?**

10.2 RESEARCH OBJECTIVES

The research objectives of this research were to identify the main contributions of the accountant to the MEI; and, to analyze the implications of the research results for the development of the MEI.

10.3 LIMITATIONS OF THE RESEARCH.

The main limitation of this research was the use of a bibliometric research methodology. This limited the analysis of the results to information published in scientific articles published in the last ten years.

10.4 RECOMMENDATIONS FOR FUTURE RESEARCH

Based on the results of this research, some recommendations are made for future research, which can be divided into qualitative, quantitative recommendations.

Qualitative research: can be used to gain a more in-depth understanding of the accountant's role in the development of MEI. These surveys may include interviews with MEIs who hire accountants and with accountants who provide services to MEIs.

Quantitative research: Quantitative research can be used to assess the accountant's impact on the success of the MEI. These surveys can compare the results of MEIs that hire accountants with the results of MEIs that do not hire accountants.

11 FINAL THOUGHTS

The research concluded that the accountant is an essential professional for the development of the MEI. The accountant can contribute to the success of MEI in a variety of ways.

The results of the research have important implications for the development of MEI. Hiring an accountant can help MEI overcome the challenges faced by this type of business and achieve its goals.



It is recommended that future research be conducted to explore the role of the accountant in the development of MEI in more depth. These surveys can utilize both qualitative and quantitative research methodologies to obtain more comprehensive information on the topic.



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