



Bookkeeping for startups: a field survey

Escrituração contábil de startups: um levantamento de campo

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1 INTRODUCTION

One perceives a rapid crescendo in technology innovation within this century (Au-Yong-Oliveira et al 2020). Converging into physical and virtual worlds, and this conditions the way we produce, consume, move, communicate and interact (Bhimani, 2018). To this end, companies have been gaining technological form to supply the population's need for information that is easily accessible, of quality and with speed, companies that are called startups (COELHO, 2022).

According to the Brazilian Association of Startups (2017), startups are companies that have a high degree of innovation in offering their products and/or services, focusing on solving problems easily and quickly, with high acceleration power in their growth, all done virtually. However, it is not enough for startups to have all the facilitators that they naturally have, it is necessary that their managers understand the importance of accounting support in decision making. It is known that "the accounting advice has the duty to analyze and interpret [...] all the facts occurred [...] to be able to advise the businessman or entrepreneur on accounting, tax, social security and labor issues" (VEYRAT, 2015).

A survey by CB Insights of 111 startups that closed between 2018 and 2021 reveals that the number one reason a startup fails is financial difficulties and difficulty raising capital, which results in a percentage of 38% of these 111 startups that failed. To this end, accounting provides tax planning services, legislation updates, cost control, accounting reports and financial controls, which are fundamental in accounting that assist the management process of companies (ECKERT; VANI; MECCA, 2015). Thus, if the accounting practices occur in this virtual scenario that startups are, the lower the risks of failure will be (CARVALHO, 2020).



The main sources of success within a startup are linked to the founders, they must be experienced and able to build a solid and reliable network of collaborators, while the difficulty in attracting capital is explained by the team's lack of professionalism (PROHOROV'S; BISTROVA; TEM, 2018). Also, it was possible to conclude that in the evaluation of investors regarding startups a determining factor in the search for investment is the team's management capacity (PROHOROV'S; BISTROVA; TEM, 2018). Thus, when it comes to the search for professionals, it is necessary to look for an accountant who is not outsourced to the startups, but is part of the company's team of employees, since:

The main influence of an accountant in the creation of a startup is related to the good performance and the useful life of the business, because a good accountant will help the entrepreneur, creator of the startup, to realize his ideas safely, guiding the entrepreneur if it is feasible to create his startup from the knowledge of the charges and legal, accounting and tax obligations that he will be subject due to the performance of the activity of his startup (COSTA MAIA; MAGALHÃES, 2017, p.8).

In his monograph, Kattwinkel (2021) presents that, in the period between 2010 and 2021, there was a considerable increase in the quantity of published articles of accounting in startups, having as a result achieved a growth from seven to thirty-one publications. Therefore, the increase in interest in the search for this topic within accounting is remarkable.

However, in this same period from 2010 to 2021 there is no research in which accounting is elucidated more explicitly:

Having seen the articles and identified the scarcity of productions in the area, the opportunity arises to develop new studies directed to accounting related to Startup aiming at the production of knowledge, especially in Brazil, where there are still no studies in the area, which makes this study an important watershed as the first study on this topic in Brazil. (KATTWINKEL, 2021, p. 26).

Startups are in a branch in which they must have investors, so that they can leverage their activities exponentially (PIRES, 2022). Therefore, it is essential that they have well prepared financial statements and represent the company in the best possible way, considering that accounting can be a necessary tool to support management (PIRES, 2022). To understand the accounting in supporting the management of a startup, the problem of this research lies in the following question: **What are the elements of**



bookkeeping within a startup and the effects of it for the financial statements of both the investing company and the invested company (startup)?

To answer the above question, the specific objectives should cover the understanding of what are the accounting practices adopted by the startup in the tax entries that will impact the financial statements, in turn generating implications for investments and/or investors in this startup. Show in the form of a flowchart the main characteristics of accounting in startups.

This research is relevant because: It illustrates how accounting practices help in the contribution of investments, making it possible for the investor and the accountant of a startup that needs to attract investors to use this work to better understand how this world of investments works.

In order to organize the work and thus have a better understanding of the study, this research will be distributed into five sections. The first section is the introduction, as the name implies, which introduces the theme, briefly explaining what is proposed in this work, its objective and the research problem. The second section is the theoretical foundation, which is a brief summary of the points that are correlated to this work, referencing scientific papers that are important for a better understanding of the theme. The third section explains how the research problem will be answered, that is, the methods used, divided into three subsections for better organization. The fourth section presents the results, that is, it describes the data obtained from the research. And finally the fifth section, which makes the final considerations on the theme, recalling how the work was carried out, whether or not the objectives were met, as well as highlighting the positive and negative points of this monograph.

2 THEORETICAL FOUNDATION

This chapter will address the theoretical basis for the production of this monograph, making a compilation of the most important information that will help understand the importance of Accounting in startups. First, we will discuss entrepreneurship and its concepts, both related to innovation and to startups. Second, we will talk about accounting and the main areas related to it. Third, the main scientific papers that were used as a basis for the production of this work will be described.



2.1 ENTREPRENEURSHIP

Entrepreneurship is a specific field. We refer to entrepreneurship as being, first and foremost, a field of study. This is because there is no absolute paradigm, or scientific consensus (SOUSA, RODRIGUES, 2022; SILVA, 2021). It is known that entrepreneurship translates into a set of practices capable of ensuring the generation of wealth and a better performance to those societies that support and practice it, but we also know that there is no absolute theory in this regard (BAGGIO; BAGGIO, 2015).

One speaks of entrepreneurship thinking of a business, but when a company's employee adds value by creating a function that is positive for the company's results, the process is understood as entrepreneurship (EUGÊNIO, 2022). One can attribute to the word entrepreneurship the ability to identify problems and opportunities, develop solutions, and invest resources in the creation of something positive for society, which can be a business, a project, or even a movement that generates real changes and impact on people's daily lives (DA SILVA MORAES, 2022; SANTOS, et al, 2021; SEBRAE, 2021).

However, to be an entrepreneur it is not enough to have technical and administrative skills, it is also necessary to have entrepreneurial skills, which relate to change management, leadership, innovation, personal control, ability to take risks and vision for the future (FREITAS, 2020; FERREIRA, 2019; BAGGIO; BAGGIO, 2015).

2.1.1 Entrepreneurship and innovation

Entrepreneurship, whether in the sense of the individual seeking personal development, such as new businesses, exploring markets, or searching for new activities, or in the sense related to entrepreneurial behavior and entrepreneurial action, structured (with planning) or not, has the ability to generate value for organizations (DAL BELLO, SACRAMENTO, MARQUES 2018). However, to transform entrepreneurship into competitive advantage, it is necessary the association with innovation in several propositions to foster entrepreneurship (MACHADO; MARTENS; KNISS, 2023).

Given the competition that entrepreneurship generates, companies are interested in implementing technologies, and the transformation and ability to persevere even in the midst of changes are aspects that stimulate the creation of companies with innovative purposes, thus generating a new business pattern (BRUSCHI, KAMPFF, CASARTELLI, 2023; MARÇAL, BARBOSA, 2020). The entrepreneur should not seek only to reproduce



or imitate something that already exists, he must be involved with a differential in his business model, that is, an innovation (DA SILVA; SILVA, 2019).

However, the inventor and the entrepreneur have big differences, the entrepreneur has motivation in his organization, in keeping it open and ensuring its constant growth, on the other hand the inventor is motivated by his own work and personal ideas, is very creative and tends to have a good formal education, with a college degree or, more often, a postgraduate degree (ROCHA, 2023; BAGGIO; BAGGIO, 2015).

2.1.2 Startups

The start-up entrepreneur aims to give birth to a new business. He analyzes the scenario and when faced with an opportunity presents a new venture (BAGGIO, 2023; SILVA *et al*, 2022; CHAPARRO, 2018). Its challenges are clear: supply an existing demand that has not been given due attention; seek and present competitive differentials in an existing market; beat the competition; win customers; and achieve the profitability and productivity needed to maintain the enterprise. (BAGGIO, 2023; MARINHO, 2023; BAGGIO; BAGGIO, 2015).

Startups are young companies of innovative character, which are mostly linked to technology (RODRIGUES, CARVALHO NETO, DINIZ 2021). The idea is born from an entrepreneur who must have vision, analyze concepts, product developments, marketing and sales, scalability, partnerships, distribution, decision making among other factors that influence the success of the company (SILVA, 2019). Every startup has a reason for creation and, for the achievement of its goals, the development of a strategy is necessary (FRANÇA e AMORIM, 2023; PRADO NETO, 2023). Therefore, companies must adapt to social and technological evolutions, through management models that ensure consumer satisfaction (ALVES *et al*, 2020).

It is perceived in the startup a type of business that is very successful due to low costs, high growth and increasing profits production, but it is clear that they are generated by uncertainties and that it is up to the accountant and other managers to help the entrepreneur to have a vision of the future with good knowledge of their obligations (ALVES *et al*, 2022; COSTA; MAIA; MAGALHÃES, 2017).

2.2 ACCOUNTING

It is known that "accounting can be understood as the science that analyzes and exposes everything that occurs with the assets of companies" (FRANÇA e AMORIM,



2023). With globalization, accounting has become an indispensable science in all human relations, whether professional or personal, because accounting now has not only the function of studying and controlling the assets, but also to generate relevant information for the decision-making process of an entity (OLIVEIRA, 2021). Therefore, accounting for Almeida (2022) and Zavatieri (2021), when applied to any business model, is always used as a method to control and manage money, and by means of these, it assumes the responsibility of aligning all information pertaining to the company's finances, perform statements that compete with the current reality in which the company finds itself, and disclose them in accordance with the standards that govern accounting - the technical pronouncements of the Accounting Pronouncements Committee (CPC 26, 2009).

Through the control of the company's assets, accounting summarizes and delivers to entrepreneurs and users (who have interest in knowing the company's situation) the pertinent information about the real situation of the organization in a timely manner for decision making (KATTWINKEL, 2021). In other words, accounting management grants information to responsible managers so that they can form a business strategy (PROETTI, 2023; KATTWINKEL, 2021) .

Accounting helps in the planning accomplishment in a safe way, counting on influence factors that guide the entrepreneur about the viability of his business, besides producing necessary information for the Startups' external users, thus contributing to the company's reliability and the reach of new partners and investors for the company (FRANÇA e AMORIM, 2023; ALMEIDA 2022; KATTWINKEL, 2021).

However, care should be taken when hiring a reliable accounting firm, since:

Especially when dealing with a scenario of uncertainty where startups are created, innovative ideas can work very well but unfortunately can also go wrong and end up generating losses for the entrepreneur, so it is of utmost importance to give the necessary attention to the startup's accounting. Even if the startup is a type of business that does not have exaggerated costs when it comes to accounting the company should not reduce spending because the risk of hiring a poor quality accounting that will affect the good performance of the business thinking about reducing costs is high, so the startup needs an accountant who knows the characteristics of the business that can identify the strengths and weaknesses along with the accelerated growth of the startup that is quite different from other companies. (COSTA; MAIA; MAGALHÃES, 2017, p. 8).

Startups are in an initial stage, beginning in a way that does not have defined internal processes and consequently does not have a large organization behind the offering of its product or service (CHAGAS, COSTA E PARADELA, 2022; SANTOS,



2022), and also have an innovative profile, characteristics that together form a company with a high risk of closing down due to the lack of proper accounting instruction, i.e., accounting that is reliable and able to support the entrepreneur.

It is notorious that in most companies, there is a subdivision within the accounting sector, which are: accounting area, tax area, and people area, which will be duly presented below.

2.2.1 Accounting area

Startups are companies that are in a very different segment from what is considered common in the business world (FRANÇA e AMORIM, 2023), since their way of adapting to the various business scenarios are efficient and effective due to the technological and innovative formation in which startups are inserted. However, "startups do not have particularities in their constitution and accounting" (PIRES, 2022).

Therefore, for accounting to prepare the financial statements that are presented monthly and annually, one must verify the standards according to CPC 26, since "CPC 26 is the accounting pronouncement that establishes the general requirements for financial statements, including a standard structure. In addition, it demonstrates the minimum requirements for the content and predominant concepts" (BORGES, 2022).

In accounting, the main goal is to deliver financial statements illustrating as closely as possible how the company is handling its financial inputs. Financial accounting is vital to understanding the health of a company's finances, mainly because it produces the following statements: balance sheet, income statement, and cash flow statement. With these statements properly performed, "it is possible to make comparisons on financial position, profitability and the performance of the enterprise before certain periods" (SANTOS; BOAVENTURA; DE SOUZA; DE MOURA e DA SILVA, 2022). For a startup, investments are crucial for its growth, due to the importance of quality financial statements, because they attract investors, and as a result, the startup will have a higher profitability.

According to França and Amorim (2023), entrepreneurs need a vision that allows them to elaborate financial strategies aligned with their cost structures and their economic goals, and like every business model, startups besides needing financial or other metrics to manage the business, also need to meet the information requirements requested by investors.



One must contemplate the angel investor for startups, which according to Complementary Law No. 182 of June 1, 2021, article 2, item I: "an investor who is not considered a partner nor has any management or voting rights in the company's administration, is not liable for any of the company's obligations, and is remunerated for his or her contributions.

However, to deliver to these investors quality information in the statements, it is necessary to give due importance to having an accountant who knows well the startup company and what it provides (FAMELI, 2018), whether selling products or providing services. It is due to the accountant to know the operations of whose company he will need to do the statements, but mainly all the assignments that he will need to have in order to do them successfully. For this, he will need to know what CPC 00 (R2) says:

The objective of financial statements, according to the conceptual framework of the IASB - International Accounting Standards Board, is to provide information about the financial position, performance, and changes in financial position of an entity that is useful to a wide variety of users in making economic decisions.

Especially for startups that have their source of funds and capital directly linked to investments, it must be understood the need for the information in the financial statements to be transparent to the reality of the startup, because as it is known management accounting is a branch of accounting that uses accounting and management reports more often to support the decision-making of customers (ALVES *et al*, 2020).

2.2.2 Fiscal area

Startups become more susceptible to error, since they are within a high-risk business model (KATTWINKEL, 2021), so it is necessary to choose wisely the Tax Regime that will be used to constitute the startup.

Therefore, choosing a tax regime is a new business manager's task, but he must have knowledge in accounting science or must ask for an accountant's help, since a wrong choice can affect the company's future performance (DA LUZ; MACHADO E DE SOUZA, 2020), possibly generating the need for an inadequate payment of a set of taxes, thus affecting the business' financial health, and can even lead to tax problems with the Internal Revenue Service (JUNIOR, 2021).

The legal format of the company, as well as the Tax Regime, is on the list of the most difficult actions to be taken at the moment of creating a company, because it will be



at this moment that the entrepreneur needs to know the characteristics of the available models, studying their main differences so that he/she can choose the most appropriate option (FEITOSA, 2021).

In order to present a summary of the main types of companies that can be set up, with no differentiation between ordinary companies and startups, chart 1 follows.

Table 1: Types of companies and their formation characteristics

Empresas	Características
Empresário Individual	Faturamento anual máximo pode chegar até a R\$ 360 mil, sendo considerado ME (Micro Empresa), ou até 4,8 milhões, sendo EPP (Empresa de Pequeno Porte).
MEI – Micro Empreendedor Individual	Não pode ter sócios, pode ter apenas um funcionário e deve ter uma receita bruta anual de até R\$ 81 mil (novo limite que entrou em vigor em janeiro de 2018).
EIRELI	Empresa Individual de Responsabilidade Limitada, constituída por apenas uma pessoa, detentora de 100% do capital, que não pode ser inferior a cem vezes o valor do salário mínimo do ano.
Sociedade Simples	A Sociedade Simples Pura é voltada para parcerias profissionais que prestam serviços. Os próprios sócios exercem as atividades da empresa.
Sociedade Limitada	Constituída com dois ou mais sócios de acordo com o investimento de cada sócio na formação do capital social. Para composição de razão social (nome da empresa) é necessário incluir a sigla LTDA.
Sociedade Anônima	Composta por dois sócios ou mais, seu capital social é dividido por ações ou cotas. O capital pode ser acumulado de duas formas: aberto ou fechado. Cada sócio tem sua responsabilidade de acordo com seu percentual.

Source: Feitosa (2021); Viana (2022)

However, it is noted in LCP 182, Art. 4 that startups have requirements to be met, they are:

§ Paragraph 1 For the purposes of this Supplementary Law, the individual entrepreneur, the individual limited liability company, the business companies, the cooperative societies, and the simple societies are eligible for the special treatment modality destined to promote startups:

I - with gross revenue of up to R\$ 16,000,000.00 (sixteen million reais) in the previous calendar year or R\$ 1,333,334.00 (one million, three hundred and thirty-three thousand, three hundred and thirty-four reais) multiplied by the number of months of activity in the previous calendar year, when less than 12 (twelve) months, regardless of the corporate form adopted;

II - with up to ten (10) years of enrollment in the National Register of Legal Entities (CNPJ) of the Special Secretariat of Federal Revenue of Brazil of the Ministry of the Economy; and

III - that meet at least one of the following requirements:

a) declaration in its constitutive or altering act and use of innovative business models for the generation of products or services, in the terms of item IV of the caput of art. 2 of Law no. 10.973, of December 2, 2004; or

b) framing in the special regime Inova Simples, under the terms of art. 65-A of the Complementary Law no. 123, of December 14, 2006.

§ For the purposes of counting the period established in item II of § 1 of this article, the following must be observed:

I - for companies resulting from incorporation, the registration time of the incorporating company will be considered;

II - for merged companies, the longest registration time between the merged companies will be considered; and



III - for companies resulting from spin-offs, the registration time of the spin-off company will be considered, in the hypothesis of creation of a new company, or of the company that absorbs it, in the hypothesis of transfer of assets to the existing company.

In the startup business model there are specificities within this Complementary Law 182, unlike all other business models. However, for the delivery of accessory obligations for a startup, the exhibity becomes the same, that is, it is necessary that the accounting service provider understands that this is a fundamental role in his profession.

2.2.3 Personnel area

The personnel department is the sector that is most involved with the labor documentation related to all the employees of a company, as examples can be cited: receipts and vacation notices, payroll, thirteenth salary, information related to transportation vouchers and other benefits such as food vouchers, meal vouchers, pharmacy agreements, and any other documents to perform routines that the government requires, and is therefore an indispensable part of businesses of any size and activity that have duly registered employees (BRÓGIO and MELLO, 2016).

Looking at the processes of admission, maintenance (monthly payroll, vacations, leaves of absence, among other aspects) and termination, it is possible to verify an automatic way that most companies adopt to proceed with the functions, in practice it works as follows in Table 2:

Table 2: Intake, retention and termination processes

	Admission	Maintenance	Termination
1	Preparation of the necessary documents by the contracting company - manual process	Preparation of documents for information of the facts that occurred in a certain period	Preparation of documentation informing the type of employment termination, of which there are 14 different types.
2	Employee sign-up for registration in the company system	Posting Earnings and Deductions (by the funds)	Entry and storage in the data processing system according to the Consolidation of Labor Laws (CLT) framework
3	Classification and ordering of documents	Generation of reports for conference	Generation of reports for conference



4	Storage of data and information at the service provider (book or file)	Reports for agencies: pay stubs; GPS (Social Security Guide) and GFIP (FGTS Collection Form)	Reports for unions - homologation, and for agencies - accessory obligations
5	End of admission: - probation contract ended - signed statements - family salary form	Storage of data and information (file box)	Storage of data and information (file box)

Source: Research Data (2023)

In the table above, in item 1 under Termination, it is said that there are 14 different types of termination:

- 1 - termination for dismissal without cause (articles 477, 478 and 481 of the CLT);
- 2 - termination for dismissal with just cause (article 482 of the CLT)
 - termination by indirect dismissal motivated by the employer (article 483 of the CLT);
 - Termination due to Reciprocal Guilt (article 484 of the CLT);
 - Termination by Resignation Request (by initiative of the employee);
 - early termination of a fixed-term contract without just cause (article 479 of the CLT);
 - termination of a fixed-term contract with just cause (article 479 of the CLT);
 - Early termination of a fixed-term contract due to a resignation request (article 479 of the CLT);
 - early termination of a fixed-term contract without just cause (article 481 of the CLT);
 - early termination of a fixed-term contract by resignation request (article 481 of the CLT);
 - termination of the Contract due to the Death of the Employee;
 - termination of the Contract by Company Closure;
 - termination of the Fixed Term Contract (including the Experience Contract);
 - termination due to Special Retirement.



The personnel department processes are in constant contact with accounting, as seen in Chart 02 in the admission process in item 4, where we find the part of data storage in the service provider company that would be in the book or file to be used for the company to which accounting is providing services; in item 5, the part of signed statements is also involved with accounting. In the maintenance process, item 4 mainly involves accounting, in which it becomes necessary to deliver reports to government agencies. In the termination process, item 4 is where accounting needs to act, since the debts with the agencies regarding accessory obligations must be settled.

The proper execution of these accounting services is one of the main reasons to seek an accounting support, where the labor obligations are calculated correctly (DALUZ; MACHADO E DE SOUZA, 2020). According to Alves *et al* (2020), with respect to personnel management, it is noted that among startups and traditional offices the activities related to employees is the same: they perform the calculation and generation of labor and social security forms and make the transmission of information to customers and competent organs of inspection.

2.3 SIMILAR OR RELATED RESEARCH

Every day the subject of startups is increasingly contemplated, not only because it is a low-cost and high growth branch of business, but also because it is directly inserted in the current context, in which humanity uses technology for all the functions necessary for development, and accounting is a basic function that comes since the dawn of humanity. Therefore, to contemplate the theoretical basis of this monograph, four studies on startups directly related to accounting were chosen.

In the work of Chaves (2021), a questionnaire was applied using Google Forms that allowed the evaluator of each startup to choose previously defined options related to the main objective of the study, with a total of five questions, aiming to study how the startups residing in the incubator of the Federal University of Rio de Janeiro - UFRJ use the Management Accounting instruments in taking their business decisions. It could be verified that the startups at the UFRJ Incubator have a good knowledge of the Management Accounting instruments and use several of these instruments in the management of their businesses (Financial and Operational Control, Strategic Planning and Annual Budget, among others).

The objective of França and Amorim (2022) was to identify in previous studies the importance of accounting in the Management of a startup company, and for this the



methodology used was the bibliographical, selecting complete scientific articles located through Google Scholar. It was concluded that the creation of a startup is an excellent opportunity, but it is a risk taken by entrepreneurs, since there are always uncertainties about the real soundness of the company.

Luz, Machado and Souza (2020) used a qualitative and quantitative approach, of descriptive and exploratory nature, their main objective being to highlight the perception of managers regarding the participation of accounting in startups in Ponta Grossa/PR. The research identified that the innovation contained in the structure of a startup reveals that the entrepreneurial ecosystem has had numerous advantages with the growth of this type of company. In turn, accounting advice enables a partnership with companies, playing a key role in uncertain and high-risk businesses. The results obtained revealed that, because this branch of business is beginning its activities in the city of Ponta Grossa, accountants may not yet have realized the importance of providing specific accounting advice in this area, making it insufficient to satisfy only basic obligations.

In turn, Pires (2022) aimed to identify the main challenges and opportunities of a startup since the company's maturation period, which are related to its financial accounting in the search for tax regularization and new investment contributions. The methodology used was descriptive and exploratory research, with a qualitative approach. From this analysis and the results of the research, it was noted that the main challenges faced by the company involve difficulty in defining the person responsible for focusing on internal management of accounting and/or dialogue with the accountant, while the greatest opportunities offered by good accounting practice involve the possibility of better resource management, monitoring of goals and results, general and specific vision of the business and attractiveness to potential and current investors, in addition to greater admissibility in government incentive programs.

The study by Alves *et al* (2021) aimed to analyze the comparison between traditional accounting firms and accounting startups in relation to the provision of services. A field research was carried out, with a descriptive and exploratory nature, with the data collected through a structured interview directed to the owners of the accounting offices and Startups, in which it was observed similarities in the provision of services in both companies, with regard to the opening procedures, communication via e-mail, sending of documentation and procedures performed in all departments, showing, on the other hand, a difference with respect to the advice intended for customers.



3 METHODOLOGY

The research methodology is the simple act of describing how the research was conducted, being that "The definition of the research object as well as the methodological option constitute a process as important for the researcher as the text that he elaborates at the end." (DUARTE, 2002).

Therefore, this chapter talks about the methods used to answer the main objective, which is the answer to the following question: What are the elements of bookkeeping within a startup and its effects on the financial statements of both the investing company and the invested company (startup)?

By answering this question, it will be possible to help accountants who need to provide accounting services to startups and also to help entrepreneurs who want to better understand the accounting area of a startup. In order to clarify the ways used to conduct this work, subdivisions were defined for this chapter, namely: research framework, instruments used, and methodological procedures.

3.1 RESEARCH FRAMEWORK

In the research framework, the following criteria for research development are defined: types of research as to approach, as to nature, and as to objectives.

In view of the approach, this research is classified as qualitative, as the results are translated into concepts and ideas. A field survey of accounting in startups is a very little addressed subject, so this work focused on exploring the main characteristics of accounting within startups and what are the differences of accounting in startups to accounting in normal companies, so that it is possible to answer the main objective of this research.

As for the types of research nature, this monograph is classified as basic, since it did not use experimental resources. Due to the lack of scientific papers addressing the chosen theme, for a better understanding of bookkeeping in startups, the nature chosen for this study is descriptive and explanatory.

3.2 INSTRUMENTS DEPLOYED

Instrumentation refers to what type of instrument was used to conduct the research. In the case of the present study, a field survey was conducted using a semi-structured interview in an online form, interviewing an experienced accounting



professional whose work has already involved and still involves performing the accounting of some startups.

The interview made it possible to better understand how accounting for startups works and what can be raised as differentials of accounting in startups to accounting in normal companies.

Regarding confidentiality, the data obtained can only be used by the researcher and her advisor, and no access will be allowed to other people, since the person interviewed has chosen to maintain the privacy of the company in which she works and also the privacy of her work.

3.3 METHODOLOGICAL PROCEDURES

Methodological procedures talk about the methodology(ies) that best define how the research was conducted. For the best organization of this section, it is known that in scientific works there may be some types of methodological procedures, they are: experimental, bibliographical, documental, field, ex-post-facto, survey, with survey, case study, participant, action research, ethnographic, ethnomethodological and flowcharting.

One of the types of this monograph is documental, because it was prepared based on materials that have not received in-depth analytical treatment (VIEIRA, 2004). A research was carried out on the documentation available on the search sites for scientific papers google academia and Spell. These search sites were selected because, compared to other search sites, it was possible to find a larger amount of results regarding the following search terms: "startup accounting", "startup" and "startup accounting", emphasizing that the amount of scientific papers found talking specifically about accounting in a startup is considered small.

It is also a survey research, because this type "is characterized by the collection of data from all the members of the researched universe" (VIEIRA, 2004), which was the one carried out in this research, gathering all the members of the parallel universe: entrepreneurship in normal companies, entrepreneurship in startups, comparison between accounting in normal and startup companies, and the personnel area and its processes.

Besides this work being included in the documental and survey/survey types of procedures, it is also a flowchart research, since it was shown in the form of a flowchart the main points to be highlighted about the accounting performance in a startup and which are the points that have the most impact on its investments, based on the semi-structured interview carried out.

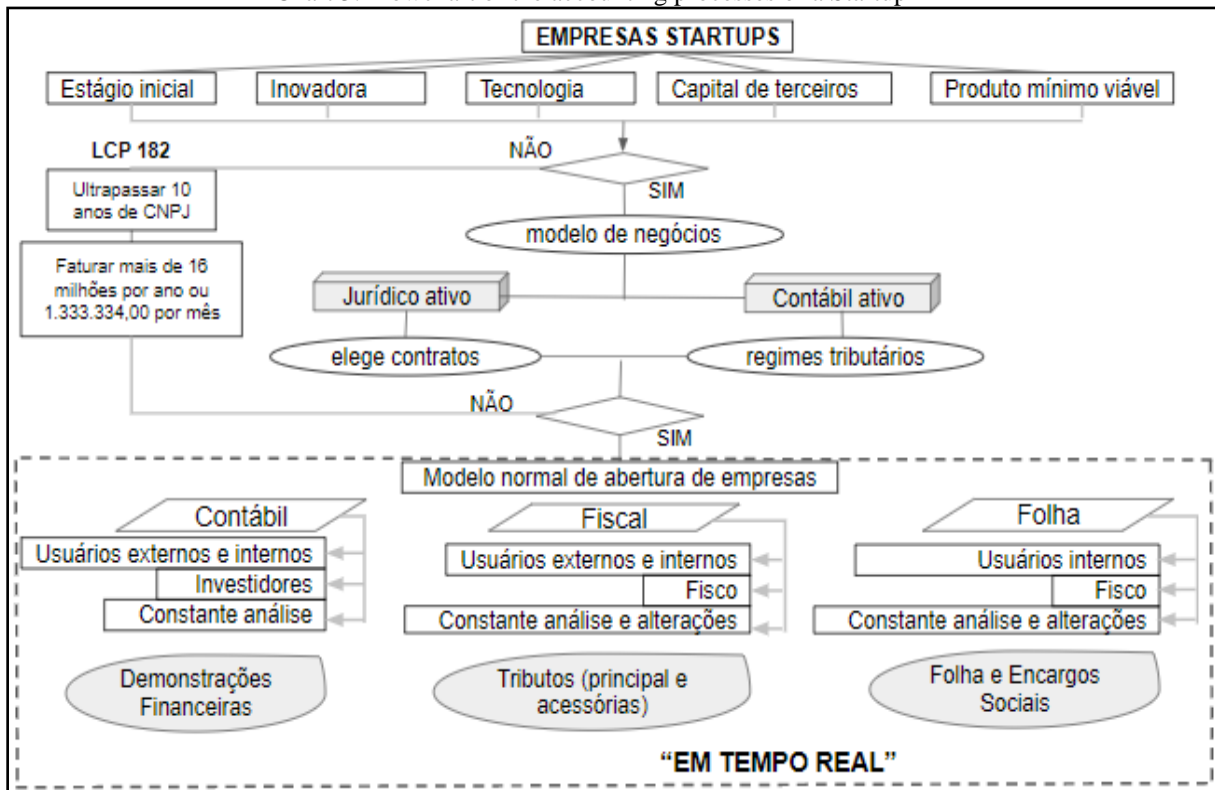
4 DATA PRESENTATION AND ANALYSIS OF RESULTS

This chapter will illustrate the main characteristics of accounting in a startup using the flowchart method to best show how and what the differences are between the startup company and the normal company, and what is most important for financial inputs, i.e. the startup's world of investments, being in accordance with what the person interviewed presented on this subject.

4.1 DATA PRESENTATION

The following is represented in the form of a flow chart the main characteristics of a startup company and the prominent processes that an accounting firm should perform for a startup.

Chart 3: Flowchart of the accounting processes of a Startup



Source: Research Data (2023)

In the first part of the flowchart you have some definitions given for the type of startup company, they are:

- Early stage: Being in the early stage means that the company has just entered the market - less than 10 years, as the very meaning of the word startup says, it is an emerging company;



- Innovative: as seen in subchapter 2.1.1, where we talk about entrepreneurship and innovation, innovation generates attention, and attention attracts investors' eyes, therefore innovation is a source of investment;
- Technological: startups are mostly inserted in technology, since this business model started in a decade in which technology is seen as fundamental to entrepreneurship, even causing large companies to depend on technology;
- Third-party capital: startups are born, in their majority, from a bank financial source, that is, a debt is contracted with a bank in order to start the venture, this because as it is a company born by technological means, hardly an individual or legal entity will associate in a business that they cannot see physically speaking;
- Minimum viable product: is a technique used to validate the product before launching it on the market, the simplest version of a product or part of it is built, using the least possible resources, these resources being time and money to deliver the main value proposition. This technique is widely used for the opening of a startup, since it usually does not have a high value to be created.

Following the flowchart's lineage, we will talk about Complementary Law 182, where we believe we will find the great accounting distinction between startups and normal companies. For this, as mentioned in subchapter 2.2.2, this law has the following differentials: the company must be nascent or in recent operation, and must also be characterized by innovation applied to the business model or the products or services provided; it cannot exceed 10 years of CNPJ - National Register of Legal Entities, i.e. a startup is really new, a company that is older than 10 years is no longer considered a startup.

For a startup to function properly, its legal and accounting departments must be active, that is, they must always be maintained and ready for any mishaps that the company may face. As for electing contracts, the legal part of the company, as in every company, must check all the requirements of each contract before its entrepreneur signs, but usually within a startup its legal is still the entrepreneur. As for the accounting that will provide services for a startup, an essential point is to ascertain the governance for which services are being provided, since accounting, at a startup, is a branch that does not receive a large financial return to do their work, so the correct would be to invest their services in a startup in which accounting believes to be a thriving business .



As in any company, the first step in the accounting area is the choice of a tax regime, but for a startup you must pay more attention to this choice, since it is inserted in a branch of high growth in a short time. One must also look at the investors and what they naturally need: financial statements that are constantly updated, to know how the company is accounting, where the assets are, how much is the capital, how is the cash, these items can be looked at in a balance sheet, as well as what are the financial revenues and expenses that the company has can be checked in its income statement. In other words, for a better progress regarding the contribution of investments, the startup company needs to be constantly updating its financial statements, so the best option of a tax regime for a startup is the real profit. However, the company must meet some prerequisites before entering the Actual Profit, according to Law 9.718/98, some of them are:

- The turnover must be more than 78 million per year.
- The company must be in one of the following industries:
 - Financial sector: Including banks, independent institutions, credit unions, private insurance, pension funds, and mortgage companies.
 - Companies that made profits and capital flow with foreign origin.
 - Factoring: Companies that explore activities of purchasing credit rights as a result of mercantile sales on credit terms or of rendering services.
 - Companies with tax benefits such as reduction or exemption of their taxes.
- Balance sheets and income statements are drawn up at least every three months, but they can be drawn up monthly as well.

It is because of the latter that the right thing to do is for the startup to migrate to the Actual Profit as soon as possible, but it is clear that because of the minimum annual turnover, the company takes a while to migrate to this tax regime, and in the meantime it is recommended that even so the startup continues to give preference to keeping its financial statements in real time, i.e., constantly ready, even by the possible demands of the tax authorities.

The flow chart shows a rectangular square, which is dotted, and within it are the accounting areas, as already theoretically grounded in subchapter 2.2: accounting, tax, and payroll (people area). As can be seen, each of them presents three main characteristics



of each sector, which are the most relevant to the knowledge of the startup's accounting services.

In the accounting area it is possible to verify as one of the points the users who use it, which are defined as external and internal users, external can be the already known investors, or banks, suppliers, unions, shareholders, agencies, among others. And the internal users, on behalf of the company itself that needs the data and services provided by accounting for its smooth running. Investors are another point, and he is one of the external users, and certainly being the ones who most enjoy the information provided by the company's accounting and tax, since their interest is totally in knowing what happens and happened with the company in which it would be an investment option.

In the fiscal area, we talk almost the same as in the accounting area, except for the tax authorities and the changes. The tax authorities are a part of the fiscal area that many times demands from the accountant the need to attend to them instantly, because the fines and interests in case of not attending to them are often exorbitant. The part of constant analysis and changes in this fiscal area is extremely important, because an error, even a small one, can demand a laborious change in the posting system and/or in the company's statements.

In Payroll, the first thing that can be verified is that the users are only internal, that is, the only ones that should have access to the payroll are the internal users, because it is the confidentiality of the companies, whether they are startups or not. Another characteristic is the tax authorities, because of the social charges that payroll requires, details of which can be found in subchapter 2.2.3. It must be under constant analysis and there may be changes, due to tax laws that may change over time.

Finalizing the description of the flowchart and the results that it brings, results originated from the semi-structured interview conducted with an accounting professional experienced in accounting for startups, one can find in this flowchart an expression "in real time" within the squared square, because in all processes carried out within the accounting of a startup company, there is the need to constantly perform the financial statements, so that external users, but especially investors, have all the information available to know whether or not to make the investment described "in real time" in the flowchart. Because of this special attention that the accounting professional needs to give to a startup company, it also generates high costs for this professional, thus returning to a point already discussed in this study, that the governance of the company is checked in



advance to know whether or not there are risks of providing accounting services for it, whether it is safe to invest time and money in this entrepreneur.

4.2 ANALYSIS OF THE RESULTS

In the face of all the papers read, it was difficult to find papers that were synonymous with what was required for this monograph. The vast majority of the works found talked more about entrepreneurship or governance within the startup and what it must accomplish to be successful, or what are the obstacles for a startup to have a promising future. Within accounting, the largest number of scientific papers found on accounting in startups are within the type of bibliographic research, in which they talk about previous research, or inserted in the theme of the importance of accounting services for a startup entrepreneur.

This work advanced in the sense of finding more answers to how accounting should be done within a startup and what are the main criteria in accounting that make it get more attention from investors. It is believed that if the flowchart prepared in this work based on the interview is used by the entrepreneur who wants to open a startup, it is guaranteed that great doubts of this entrepreneur will be removed in the process of reading this work, and especially regarding the main criteria that an inexperienced accountant should observe before starting to work for a startup.

We emphasize the attention that must be given to the accounting and financial statements prepared by the accounting department, because they are extremely important for the progress of the startup, as well as to be always alert as to the fiscal and accounting updates in the tax regimes and possibly, as to this startup business model.

5 FINAL CONSIDERATIONS

The present study aimed to answer the following question, this being the research problem: What are the elements of bookkeeping within a startup and its effects on the financial statements of both the investing company and the invested company (startup)?

For this, a semi-structured interview was conducted with an accounting professional experienced in this startup business model. After the interview, a flowchart was made containing the most relevant aspects to be considered in a startup and mainly, the most important characteristics of the accounting service provision in a startup. In the results analysis, each part of the flowchart was detailed for a better understanding of it and presentation of the data.



Answering the objective of this research, the main element in bookkeeping is periodicity, since the greater the constancy in the analysis and execution of bookkeeping, the faster the finalization of the accounting statements will be, and the faster will be the investments in this company, of course, always delivering statements that are as close as possible to the company's current financial situation.

As for the previous works on this same theme, they were limiting, since they presented little lucidity regarding accounting effectively applied to startups, most of the time the research was bibliographic or exploratory, inserted in the themes of entrepreneurship or governance related to startups. At the same time that it was a negative point in this monograph the limitation in the amount of research that was most similar to the theme proposed in this study, it also makes this work a differential for scientific works, precisely because it contains nothing exactly about what was described and explored here. In other words, it is believed that this research has collaborated in a special way to the glossary of scientific works.

Having seen all the work done so far this year, one can say that the opportunity arises to conduct a research on accounting applied to startups more specifically, and it is the suggestion of this author to conduct a research focused on a specific startup company, better describing the entire accounting/tax process that this company performs in its day to day



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