

The Role of Accounting for Individual Microentrepreneurs: Perspectives from Accountants in a Brazilian Local Context

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Abstract:

Background: Individual Microentrepreneurs (Microempreendedores Individuais - MEIs) represent a significant portion of the Brazilian business landscape, playing a fundamental role in entrepreneurship and in strengthening the labor market. Although the MEI regime exempts entrepreneurs from mandatory accounting, the role of accountants remains central to ensuring tax compliance, financial sustainability, and business development. This study aimed to analyze accountants' perceptions of the role of accounting for MEIs.

Methodology: This descriptive qualitative research was conducted through fieldwork with eight accounting professionals from six firms in Ipu, Ceará, Brazil. Data were collected using semi-structured interviews, organized into categories covering: (i) accounting services provided to MEIs; (ii) the mandatory hiring of accounting professionals; and (iii) the perceived importance of accounting for MEIs. The interviews were transcribed and analyzed through content analysis.

Results: Findings revealed that services offered to MEIs are predominantly limited to basic bureaucratic functions such as business registration, issuance of payment slips, and annual declarations. Consulting and advisory services were reported as available but rarely demanded by MEIs, mainly due to lack of interest or financial resources. Respondents emphasized that although accounting support is not legally required, it should be mandatory, as the absence of guidance leads to defaults, fiscal irregularities, and financial mismanagement. While accountants recognize accounting as essential for organizational sustainability and strategic growth, they also highlighted a lack of proactivity in demonstrating its importance to MEIs, compounded by low remuneration for services in this segment.

Final Considerations: The study concludes that accounting plays an essential role in the financial management and sustainability of MEIs, but its potential remains underutilized due to cultural, financial, and structural barriers. A more proactive approach by accountants is needed, not only to ensure compliance but also to foster managerial development and sustainable growth among MEIs. Future research should extend this analysis to other regions and include MEIs themselves as participants, thereby enriching the understanding of the accountant-entrepreneur relationship.

Keywords: Individual Microentrepreneur; MEI; Accountants; Accounting Services; Brazil.

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I. Introduction

Individual Microentrepreneur (Microempreendedor Individual - MEI) represents a significant share of the business landscape in Brazil, playing a fundamental role in entrepreneurship and in strengthening the labor market for the country's socioeconomic development (Silva & Andrade, 2021). According to statistics from the Federal Revenue Service (*Receita Federal do Brasil*, 2024), published on the *Simples Nacional* portal, as of December 2023, MEIs accounted for 69.47% of all companies under this special tax regime (i.e., *Simples Nacional*). This corresponds to 15.7 million MEIs compared to 6.9 million Micro and Small Enterprises.

The MEI category was created by Complementary Law No. 128/2008, which amended Complementary Law No. 123/2006 (Brazil, 2008). According to Cavalheiro and Mariano (2023), this legislation was designed to mitigate the bureaucratic requirements traditionally imposed by Brazilian law. The authors also highlight that it has become an important instrument for reducing bureaucracy and informality in the labor market.

The Brazilian Micro and Small Business Support Service (*Serviço Brasileiro de Apoio às Micro e Pequenas Empresas - Sebrae*, 2023a) describes the MEI as a simplified and accessible option for individuals who

wish to formalize their entrepreneurial activities. The creation of the MEI introduced a simplified process for obtaining a National Registry of Legal Entities (*Cadastro Nacional da Pessoa Jurídica - CNPJ*), federal tax exemptions, and a new contribution model granting access to social security benefits (Sebrae, 2023b).

To ensure their survival and competitiveness, Torres et al. (2019) argue that micro and small enterprises require tailored guidance and managerial skills. In this sense, accounting information is considered an indispensable informational system for management, as accounting events are transformed into entries that generate data capable of supporting decision-making.

However, Complementary Law No. 128/2008 does not make accounting records mandatory for MEIs (Brazil, 2008). Furthermore, Article 1,179, §2 of the Brazilian Civil Code exempts small entrepreneurs from maintaining a formal accounting system (Brazil, 2002). Consequently, MEIs are not required to hire an accountant (Brazil, 2023). Yet, if their annual revenue exceeds the threshold set by Complementary Law No. 123/2006, they must pay additional taxes and will no longer qualify as MEIs. In such cases, they are reclassified as Microenterprises (MEs) and become subject to the corresponding tax and legal obligations (Brazil, 2023).

According to Santos and Marcelinho (2022), in situations that may lead to reclassification, it is essential that MEIs receive support from accountants, as the change in business category entails significant adjustments to accounting processes. In this context, the microentrepreneur is a small business owner who requires assistance, especially with tax, fiscal, and financial matters (Chupel et al., 2014).

Accounting plays a fundamental role in assisting MEIs with the calculation and payment of taxes, fees, and contributions through the Payment Form for the Unified System for Small Businesses (*Documento de Arrecadação do Simples Nacional – DAS*), in addition to providing tools for pricing and profit margin calculations (Chupel et al., 2014). Thus, promoting accounting knowledge among MEIs is essential, as many face difficulties in the market due to a lack of interest or expertise in this area. In unfavorable circumstances, these limitations may result in financial losses or even business closure (Santos & Marcelinho, 2022).

Given this context, the research question guiding this study is: What are accountants' perceptions of the importance of accounting for individual microentrepreneurs? Therefore, the objective of this study is to analyze accountants' perceptions of the role of accounting for MEIs. The research was conducted with accounting professionals in Ipu, a municipality located in the northwest mesoregion of the state of Ceará, Brazil, with an estimated population of 41,081 inhabitants. According to the Brazilian Institute of Geography and Statistics (*Instituto Brasileiro de Geografia e Estatística - IBGE*, 2022), the municipality has shown strong economic growth and emerging business opportunities. Its main income-generating activities are commerce and services, which account for a significant share of both formal and informal employment (*Instituto de Pesquisa e Estratégia Econômica do Ceará - IPECE*, 2022).

This study is justified by the idea that accounting plays a fundamental role in business operations and financial decision-making (Marion, 2015). Gomes (2014) reinforces this view by emphasizing that, through accounting information, managers acquire a solid foundation for evaluating progress toward objectives, as well as for anticipating scenarios that may affect organizational performance, thereby enhancing the prospects of success.

Furthermore, beyond being an effective tool for business control and management, accounting plays a critical role in supporting MEIs (Sousa et al., 2021). The authors highlight that such support not only generates financial benefits but is also essential for the sustainability of the enterprise. In this regard, accounting constitutes a vital management and control instrument for small businesses, aiding decision-making and business projection to foster growth and competitiveness in the market (Sousa et al., 2021).

II. Theoretical Background

This section presents the theoretical foundation of the study, developed from the analysis of a variety of sources, including laws, journals, books, and articles from different authors. The objective is to provide essential information about accounting and its importance, as well as concepts and characteristics inherent to the Individual Microentrepreneur.

Accounting

Aiming to generate knowledge about a company's economic results, accounting can be defined, according to Marion (2018), as the instrument that provides useful information to guide decision-making both inside and outside the organization. The author points out that accounting has existed for centuries to assist individuals in making decisions.

According to Coliath (2014), accounting originated from the human need to obtain information about the control of wealth. The author states that individuals interact with and transform their assets by using control and recording practices that allow the understanding and interpretation of the evolution of their wealth.

For Marion (2015), accounting plays an essential role as a decision-making tool, since it records economic information. As a science that studies the patrimonial data of a company, including the identification, collection,

registration, and measurement of events in reports, it provides a broad view of organizational occurrences, enabling adequate judgments by users of such information (Gomes, 2014).

Santos et al. (2013) explain that accounting aims to provide users with important information, offering a solid basis for their decisions. The authors emphasize that, in contemporary contexts, accounting information represents a major competitive advantage. They argue that in today's highly competitive markets, companies that understand how to effectively use such information will face challenges more easily and demonstrate greater confidence in their performance.

The frequent use of accounting information influences managers in analyzing a firm's economic-financial results, potentially improving business performance and, consequently, increasing the chances of success (Assis & Ceolin, 2021). In this regard, the authors highlight that accounting information is one of the fundamental elements in decision-making and one of the pillars for business continuity, since few organizations survive in contemporary markets without it.

According to Ferreira et al. (2013), the search for information within organizations is indispensable for business success, as companies that effectively use information are more likely to prosper. In this sense, it is the accountant's role to provide entrepreneurs with relevant accounting information, enabling managerial decision-making and avoiding business discontinuity (Hall et al., 2012).

The obligation for companies to maintain accounting records is regulated by different legal sources. Resolution No. 1,330/11 of the Federal Accounting Council (*Conselho Federal de Contabilidade* - CFC), which approved the General Technical Interpretation (ITG 2000), establishes that bookkeeping must be carried out by all entities, regardless of size and nature, provided they comply with legislation and other regulatory requirements (CFC, 2023).

However, an exception to this rule applies to MEIs. According to the Entrepreneur's Portal (*Portal do Empreendedor*), MEIs are not required to hire an accountant or maintain formal accounting records (Brazil, 2023). They are also not required to maintain a cash ledger, but must record their total monthly revenues in a simplified form (Brazil, 2023).

Individual Microentrepreneur: Concepts and Characteristics

The Federal Constitution of 1988 marked the beginning of an important process of recognizing micro and small enterprises in Brazil (Sebrae, 2022). In 2006, Complementary Law No. 123, dated December 14, was enacted, introducing the National Statute of Micro and Small Enterprises, commonly known as the *Lei Geral das Micro e Pequenas Empresas* (Brazil, 2006). This law establishes general rules for differentiated and favorable treatment of micro and small enterprises, including the MEI.

According to the *Portal do Empreendedor* (Brazil, 2023), MEIs are individuals who work as small business owners and, upon formalization, gain a series of benefits designed to facilitate entrepreneurial success. This includes entrepreneurs engaged in industrial, commercial, and service activities in rural areas whose gross revenue did not exceed R\$ 81,000.00 (BRL) in the previous calendar year (Brazil, 2023). In addition, the MEI must be a participant in the Simples Nacional and must not be subject to any impediments to comply with the rules established in Complementary Law No. 123/2006 (Brazil, 2006).

According to Moraes et al. (2022), Complementary Law No. 123 significantly reduced bureaucratic and tax costs for MEIs, establishing a new taxation and social security contribution framework for eligible entrepreneurs. The authors emphasize that the creation of the MEI introduced a simplified process for obtaining the National Registry of Legal Entities (*Cadastro Nacional da Pessoa Jurídica* - CNPJ), with exemption from certain taxes such as Income Tax (*Imposto de Renda* - IR), Social Integration Program (*Programa de Integração Social* - PIS), Social Security Financing Contribution (*Contribuição para o Financiamento da Seguridade Social* - COFINS), Industrialized Product Tax (*Imposto sobre Produtos Industrializados* - IPI), and Social Contribution on Net Profit (*Contribuição Social sobre o Lucro Líquido* - CSLL). Moreover, tax payments are made in fixed monthly amounts, including contributions to the National Institute of Social Security (*Instituto Nacional do Seguro Social* - INSS), Value-Added Tax on Sales and Services (*Imposto sobre Circulação de Mercadorias e Serviços* - ICMS), and/or Service Tax (*Imposto sobre Serviços* - ISS) (Brazil, 2023).

Another key advantage is the exemption from registration fees, making the formalization process more accessible (Brazil, 2023). Formalization also enhances bargaining power with suppliers, since legal entity status allows entrepreneurs to obtain discounts and more favorable business conditions (Brazil, 2023). Furthermore, MEIs gain easier access to financial services, such as opening a business bank account, acquiring card machines, and accessing credit lines, all of which are essential for business growth (Brazil, 2023).

According to Silveira et al. (2017), among the most relevant benefits available to MEIs are social security coverage, specifically the benefits provided by the INSS. The authors also emphasize reduced bureaucracy, exemption from registration fees, and the possibility of hiring employees with a salary compatible with the legal minimum.

However, formalization as MEIs also requires compliance with certain obligations, such as monthly tax payments via the Payment Form for the Unified System for Small Businesses (*Documento de Arrecadação do Simples Nacional* - DAS), the submission of the Annual Simplified Declaration (*Declaração Anual do Simples Nacional* - DASN-SIMEI), and adherence to annual revenue limits set by the government (Brazil, 2023).

By paying the DAS regularly, entrepreneurs are guaranteed access to social security benefits offered by the INSS, including retirement by age, disability retirement, sick leave, maternity leave, and, for dependents, prison allowance and survivor's pension (Andrade & Boff, 2014).

In addition, MEIs are subject to specific rules regarding permitted activities, which must comply with the National Classification of Economic Activities (*Classificação Nacional de Atividades Econômicas* - CNAE) and applicable restrictions in each category (Brazil, 2023). To secure fiscal and social security benefits, it is essential that MEIs remain compliant with these regulations (Brazil, 2023).

Previous Studies on the Importance of Accounting for MEIs

Costa and Feitosa Filho (2019) investigated the importance of accounting in the development of MEIs. Through a bibliographic and descriptive review, the authors highlighted the benefits of relying on an accounting professional for business management, especially for MEIs, since such support saves time and allows entrepreneurs to focus on their core activities. They also stressed that efficient accounting services in document organization, payroll and benefits management (when employees are hired), and tax compliance help entrepreneurs avoid excessive charges. Additionally, if revenue exceeds the MEI threshold, accountants play a essential role in guiding reclassification procedures (Costa & Feitosa Filho, 2019).

Dias et al. (2019) examined the contributions and limitations of accounting services provided by accounting offices in the municipality of Itatiaia, Rio de Janeiro, from the perspective of accounting professionals. To achieve this objective, the authors conducted field research with a survey of registered accounting firms in the municipal tax administration department, applying questionnaires to professionals as well as semi-structured interviews. Their results showed that the main contributions of accounting services to MEIs, according to professionals, include business registration, employee hiring, issuance of payment forms, and especially guidance on business classification and operational procedures. On the other hand, the main limitations observed were the predominance of bureaucratic services and limited attention to management accounting and business advisory.

Marcelino et al. (2020) conducted a study on the role of accountants in addressing the growing delinquency rates among MEIs in São Paulo and Paraná between 2015 and 2019. Their goal was to analyze the evolution, relationship, and economic implications of MEI defaults while presenting accounting professionals as key actors in improving compliance and business performance. Results indicated that delinquency rates were high in both states, with São Paulo showing a higher rate than Paraná. Their bibliographic research highlighted the relevance of accounting for MEIs, as accountants assist with strategic planning, bookkeeping, financial analysis, and other essential tasks. The authors concluded that accounting enables MEIs to achieve success through effective business management (Marcelino et al., 2020).

Bergamo and Pereira (2022) explored the importance of accountants for MEIs, considering that these entrepreneurs are exempt from mandatory accounting services by law. To address this, the authors applied questionnaires with open and closed questions to both accountants and MEIs in the retail sector of Gramado, Rio Grande do Sul. Their findings revealed that although legislation exempts MEIs from hiring accountants, these professionals are extremely important, especially for business registration, preparation of mandatory statements, employee hiring, compliance with government regulations, and financial and administrative management.

Duarte et al. (2024) analyzed MEIs' perceptions of their accounting obligations and their interactions with accounting firms, focusing on the importance of accounting for business development and the benefits of formalization as MEIs. Their results demonstrated that accounting plays an important role in MEI management and that relationships between MEIs and accounting organizations are generally positive, although gaps remain. MEIs recognize the value of accounting support, and many seek professional services to improve both fiscal and managerial aspects of their businesses (Duarte et al., 2024).

III. Methodology

This study is descriptive in nature, with a qualitative approach, conducted through field research (Prodanov & Freitas, 2013; Flick, 2013; Gil, 2019). Semi-structured interviews were carried out for data collection (Marconi & Lakatos, 2017). The interview protocol was based on the studies of Dias et al. (2019), Assis and Ceolin (2021), Oliveira et al. (2021), Bergamo and Pereira (2022), and Duarte et al. (2024), and included a total of 12 questions, nine adapted from previous studies and three developed by the authors.

The interview script was organized into categories to provide a clear and logical structure to the data collection process.

- The first category addressed the provision of accounting services to MEIs (Microempreendedores Individuais – Individual Microentrepreneurs), seeking to identify the types of services offered, whether consulting was

included, and whether accountants tend to limit themselves to essential bureaucratic procedures such as registration, issuance of payment forms, and annual revenue declarations, or if they extend their work to strategic advisory and financial consulting.

- The second category focused on the mandatory hiring of accounting professionals by MEIs, examining whether respondents believed this requirement should be legally enforced and why.
- Finally, the third category investigated the importance of accounting services for MEIs, with questions aimed at understanding accountants' perceptions of the role of accounting in ensuring business success and sustainability. This category also explored recent changes in demand for accounting services, average closure rates of MEIs, cases of reclassification into other business categories, the level of knowledge demonstrated by MEIs regarding their obligations and management practices, and the potential effectiveness of management training programs for these entrepreneurs.

This structure allowed the interviews to address both the practical dimension of services provided and the strategic role of accounting for microentrepreneurs, facilitating a systematic and comprehensive analysis of accountants' perceptions.

The research population consisted of nine accounting firms operating in the municipality of Ipu, state of Ceará, according to the Regional Accounting Council of Ceará (*Conselho Regional de Contabilidade do Ceará - CRC/CE*, 2024). Initially, telephone contact was made with all registered offices: six firms agreed to participate, two declined participation because they served only the public sector, and one did not return the contact attempt.

Thus, the research sample comprised six accounting firms, from which eight accounting professionals were interviewed. After scheduling, the interviews were conducted either in person at the professionals' offices or online via the Google Meet platform, between May 18 and July 8, 2024. All interviews were recorded and later transcribed in accordance with the Confidentiality Agreement and the Informed Consent Form.

In 2021, Ipu had a Gross Domestic Product of R\$ 519,844,688 (BRL), ranking 52nd among the 184 municipalities in the state of Ceará. This indicates that the municipality maintains a relatively stable economy within the state (IBGE, 2022). Furthermore, the city stands out as an important regional economic center contributing to the development of the Serra da Ibiapaba (IBGE, 2022).

It is also noteworthy that the implementation of the *Empresa Mais Simples* Program in Ipu was a major achievement, as the municipality was the first in the Serra da Ibiapaba to join the program. The initiative, a partnership among the Municipal Government, the Secretariat of Economic and Technological Development, Sebrae, and the Commercial Registry of Ceará (*Junta Comercial do Ceará*), simplifies the process of opening low-risk businesses, allowing local entrepreneurs to register their companies in just five minutes, free of charge and automatically (Ipu, 2024). This represents significant progress for the local business sector, making the process faster and less bureaucratic, thereby fostering sustainable economic development in the municipality (Ipu, 2024).

After data collection, the interviews were transcribed and submitted to content analysis. According to Bardin (2015), content analysis is a set of communication analysis techniques whose primary function is critical interpretation. The author highlights three necessary stages: pre-analysis, material exploration, and treatment of results combined with inference and interpretation.

In the pre-analysis stage, the material is organized, transformed into operational form, and preliminary ideas are systematized. In the exploration stage, coding, classification, and categorization are carried out, constituting the analytical description phase. This involves a detailed examination of the collected textual material, guided by the literature review and research hypotheses. Finally, the third stage encompasses the treatment of results, inference, and interpretation, which include inferential interpretations, data condensation, and emphasis on analyzed information. This stage is characterized by intuition, reflective analysis, and critical examination (Bardin, 2015).

IV. Results And Discussion

In this section, we present and analyze the data collected from interviews with accountants who provide services to Individual Microentrepreneurs in the municipality of Ipu. To preserve participants' anonymity and enhance clarity, respondents were identified as "Accountant 1," "Accountant 2," "Accountant 3," "Accountant 4," "Accountant 5," "Accountant 6," "Accountant 7," and "Accountant 8." Table 1 summarizes their profiles.

Table 1
Respondents' Profile

Respondent	Age	Position	Years since graduation	Years at current office	Years of accounting experience
Accountant 1	23	Employee/Accountant	1	6	6
Accountant 2	32	Partner/Accountant	8	15	15
Accountant 3	70	Partner/Accountant	36	36	36

Accountant 4	46	Owner/Accountant	16	9	16
Accountant 5	61	Owner/Accountant	27	27	42
Accountant 6	33	Partner/Accountant	9	5	10
Accountant 7	46	Partner/Accountant	6	5	26
Accountant 8	28	Employee/Accountant	7	6	7

Source: Prepared by the authors (2024).

As shown in Table 1, all respondents are professional accountants with diverse ages, levels of experience, and lengths of service in their current offices. The minimum reported professional experience in accounting was six years, indicating that participants possess substantial expertise. Their positions include accountants, partners, and owners of accounting firms, highlighting that many hold leadership roles and responsibilities within their organizations.

It is also noteworthy that respondents' ages range from 23 to 70 years, reflecting considerable generational diversity. Similarly, the years since graduation vary widely, from 1 to 36 years. This heterogeneity demonstrates that the participants bring different levels of expertise and professional trajectories, enriching the analysis by incorporating multiple perspectives and experiences.

Provision of Accounting Services

Based on the overall objective of analyzing accountants' perceptions of the role of accounting for Individual Microentrepreneurs (MEIs), respondents were first asked about the types of services they provide to MEIs. The services offered by accountants to MEIs are diverse, yet several commonalities can be identified. All respondents reported providing basic services such as company registration with the CNPJ, issuance of monthly tax payment slips, and preparation of annual declarations. These activities are essential to ensuring that MEIs meet their fiscal obligations and avoid penalties from the Federal Revenue Service.

Accountant 2 emphasized this point:

"Today, most of the services provided to MEIs, and that they request from the accounting office, are opening the CNPJ, closing it, issuing the monthly payment slips, and issuing the documentation needed to open a bank account, such as certificates and declarations. The annual declaration is also highly demanded by MEIs." (Accountant 2)

Among the most frequently mentioned services, six accountants highlighted MEI registration and regularization. This process includes the formalization of businesses, an essential step that enables MEIs to operate legally and gain access to benefits such as issuing invoices, obtaining a business bank account, accessing credit, and using card machines (Brasil, 2023).

Additionally, two accountants viewed accounting advisory services as essential to ensuring MEIs' sustainability and growth. Accountant 5 stated the importance of *"guidance regarding their business segment [...] so that they can achieve continuous success in their enterprise"*. Accountant 6 further explained:

"We provide regularization, that is, the formal establishment of the MEI, the registration, and we also offer advisory services to guide them on their annual revenue limits, what they must do, and the precautions they need to take regarding sales made through personal versus business bank accounts, among many other issues." (Accountant 6)

Other important aspects mentioned were guidance and financial monitoring. Accountants 1, 3, 5, and 6 stressed the importance of advising MEIs about revenue limits, in order to prevent them from exceeding thresholds and losing access to the simplified tax regime:

"We provide monthly monitoring [...] to ensure that the MEI does not exceed the revenue limit during the year and thus avoid the risk of losing their MEI status." (Accountant 1)

"What we provide is essentially guidance, especially regarding revenue limits." (Accountant 3)

"The other services are company registration, declarations [...] and financial monitoring, since some MEIs must track their monthly revenues to avoid exceeding the exemption threshold." (Accountant 5)

"We provide registration services [...] but we also offer advisory services to guide them on the annual revenue limit and related requirements." (Accountant 6)

On the other hand, some respondents reported offering additional services beyond the basics. Accountants 1 and 4, for example, mentioned support with credit applications, debt regularization, and modifications to business activities as classified by the CNAE. Accountant 4 stated:

"The services offered to MEIs include the annual revenue declaration, invoice issuance, monitoring of gross monthly revenues [...] assistance with credit applications, and changing the status from MEI to Microenterprise (ME)." (Accountant 4)

In contrast, Accountants 7 and 8 reported offering only basic services, mainly related to purchase tracking and tax payments:

"For MEIs, since there is not much to do, we provide the minimum services. In reality, we don't have many clients in this category. So, the minimum is just monitoring purchases and issuing tax payments—only those two services." (Accountant 7)

"Currently, we only provide the essentials: registration, annual declarations, issuing payment slips, and closing companies. That's all. At present, we don't work with any MEIs that employ staff." (Accountant 8)

These findings corroborate Bergamo and Pereira (2022), who also observed that the main services provided to MEIs include support for preparing annual revenue declarations, registering businesses, and assisting with regularization before the Federal Revenue Service.

The second question asked whether accountants provide consulting services to MEIs. The responses revealed considerable variation in both the provision of these services and their demand among microentrepreneurs. Four respondents reported offering consulting services, though with important caveats.

For example, Accountants 2, 4, and 5 indicated that they provide consulting services, even if the level of interest among MEIs remains low. Accountant 2 explained that, during company registration, accountants often suggest monthly follow-ups, emphasizing the importance of financial management beyond tax compliance:

"Yes. We always offer this service. When MEIs come to us to open a business, we ask if they are interested in monthly follow-up. As we know, MEIs are exempt from formal accounting requirements. But it's always beneficial to have professional support to help them understand what it means to be an entrepreneur. It's not just about paying taxes. You need to manage your finances carefully, know how to buy, and understand how to act as a business owner. So, we encourage them to stay with us for continuous support." (Accountant 2)

Accountant 5 noted that consulting services are adapted to the specific needs of clients, being offered both in person and digitally, depending on the entrepreneur's preference. However, he also lamented that many MEIs do not value these services due to the prevailing "culture," which reduces the demand for accounting consulting even when it is available:

"Although it is very difficult, in today's MEI culture they do not pay attention to this tool. Even though we have all the services and work available here for MEIs, due to their disinterest, which is a result of the cultural mindset they maintain, they choose not to use this type of service." (Accountant 5)

By contrast, Accountants 3, 6, 7, and 8 indicated that consulting services for MEIs are rarely offered or are not well received by clients. Accountant 7 pointed out that MEIs' lack of interest is a major factor, exacerbated by the additional cost that consulting would entail:

"No, because most are not interested. It would be useful, but no one wants to pay more for the service." (Accountant 7)

Similarly, Accountant 6 observed that many MEIs do not continue with follow-up support after company registration, preferring instead to manage their businesses independently:

"At the beginning, when we opened the office, we did offer consulting. But we stopped because of the lack of interest among local entrepreneurs. We even talk to them, explain the importance of at least keeping track of cash flow and expenses, such as their purchases. But generally, MEIs are only interested in company registration, about 70% focus solely on that, and afterward they disappear, never contacting us again for follow-up. They simply run the business on their own." (Accountant 6)

The absence of a legal requirement for MEIs to maintain formal accounting, as highlighted by Accountants 3 and 8, further contributes to their lack of interest and to the limited supply of consulting services. Accountant 3 stressed that:

"There is no consulting in the field of accounting proper for MEIs, because the law exempts them from such obligations." (Accountant 3)

Accountant 8 reinforced this point:

"No. Because in reality, it is not in high demand. Sometimes, when they do come, it is only for company registration. It is not exactly consulting. We explain the MEI's situation, their revenue ceiling, what they must not exceed. But since by law they do not need an accountant or declarations, we do not provide it." (Accountant 8)

Thus, although accountants reported offering consulting services for MEIs, adherence on the part of microentrepreneurs remains limited, often due to the perception that such services are unnecessary or because of the associated costs. These findings corroborate Dias et al. (2019), who emphasized that services provided to MEIs are typically restricted to bureaucratic requirements, with little attention given to managerial accounting or business advisory support.

Although accountants reported providing consulting services, there appears to be a disparity between offering these services and effectively communicating their relevance to MEIs. The lack of proactivity in

demonstrating the importance of accounting to their clients suggests that, despite technical knowledge, the educational and advisory role that accountants could assume is not being fully exercised.

When asked whether they believed most accountants perform only the essential services for MEIs, such as company registration, issuance of payment slips, and annual revenue declarations, the respondents largely confirmed that MEI services are limited to these essentials. This perception was shared by seven participants, who noted a general tendency among MEIs not to seek or value more comprehensive accounting services. As Accountant 2 emphasized:

“Yes. I believe that most only do this part of issuing the payment slips. Because we see many MEIs adrift; we see many professionals who only register the business. And when there is no professional follow-up, companies exceed their revenue limits, do not know their purchase limits, how much they can sell, and fail to make payments. The main problem we see among MEIs is that the majority of them, more than 60% nationwide, fall behind on their obligations.”
(Accountant 2)

Accountant 6 reinforced this idea, noting that in his region, most entrepreneurs “only want the company registration”, without paying attention to ongoing compliance or the payment of monthly slips, and that it is common to find entrepreneurs “one to two years behind on their monthly payments.” (Accountant 6).

On the other hand, some accountants reported offering additional services, although they acknowledged that the demand for such consulting remains low. Accountant 3, for example, explained that in his office, beyond the essential services, they also seek to guide MEIs on the growth of their businesses, emphasizing that “an Individual Microentrepreneur (MEI), if properly guided, can grow.” However, this practice appears to be less common, as pointed out by Accountant 7, who noted that in smaller towns, “not everyone who has an Individual Microentrepreneur (MEI) is interested in anything beyond the basics” and that “they do not want to bear the expense” of additional services.

When asked whether they believed most accountants provide consulting services (e.g., financial reports or broader strategic advisory) for MEIs, respondents revealed a scenario in which such services are rarely offered and seldom requested by microentrepreneurs. All respondents shared the perception that accountants generally do not provide more comprehensive consulting services, mainly due to the lack of interest and limited financial capacity of MEIs. As Accountant 2 highlighted:

“The MEI receives only the most basic service, because they cannot afford what would be required for a complete service, financially speaking. If you were to prepare financial statements, conduct financial analysis, or do tax planning, the MEI would have to pay higher fees to the accountant, and most of them do not even want ongoing support. I believe that because of this, accounting professionals do not provide these more specialized services to MEIs, also due to the very small size of their businesses.” (Accountant 2)

Regarding the provision of financial reports, another common point among the responses was that they are practically nonexistent. As Accountant 3 explained:

“Reports, I believe, are practically nonexistent. [...] Financial reports are very rarely presented.” (Accountant 3)

This finding is consistent with Dias et al. (2019), who reported that such services are not typically offered by accountants and that, in general, services remain basic and primarily focused on fulfilling legal requirements. Accountant 5 reinforced this idea, noting that in practice, accountants do not provide such services because entrepreneurs are not interested:

“In practice, accountants do not offer this [...] the entrepreneur himself is not interested in it; he wants immediate results.” (Accountant 5)

Lautert and Silva (2017) explain that such immediacy reflects a generation seeking instant outcomes without going through necessary processes. The authors emphasize that in this cultural context, the short term replaces the long term, making immediate results a prevailing expectation.

Additionally, Accountant 6 suggested that the lack of supply and demand for consulting services may be a cultural issue, arguing that:

“It is part of the culture of Brazil as a whole, this lack of care for one’s own business, for management itself. [...] I believe that most really only offer services to a very small number of people.” (Accountant 6)

This lack of managerial concern may be one of the reasons why more than 373,000 MEIs were excluded from the Simples Nacional tax regime in January 2024 (Receita Federal, 2024).

Mandatory Hiring of Accounting Professionals

When asked whether MEIs should be required to have the assistance of an accounting professional, all respondents answered affirmatively, emphasizing that such support should be mandatory. Participants pointed to several justifications for this need. For example, Accountant 1 observed that many MEIs end up struggling and eventually must migrate to the Microenterprise (ME) category due to the lack of professional support:

"I believe it should be mandatory, because nowadays we see more and more MEIs getting lost, having to become MEs because they had no support or follow-up." (Accountant 1)

Accountants 2 and 3 reinforced this perspective, stressing that the absence of adequate guidance leads to issues such as default and lack of knowledge about tax obligations:

"I believe this could help MEIs a lot, because we see many of them open the CNPJ and not know how the company actually works. As I said earlier, most MEIs do not even pay their slips. We notice here in the office that several companies come to us already blocked because the person failed to do what needed to be done. So I believe that if they had professional support to assist them, they would not face as many problems as they do now." (Accountant 2)

"I see that yes, because here in the office people often arrive with serious tax problems, because there has been a very widespread message that a microentrepreneur does not need the assistance of an accountant. That is false. They do. Because the public is laypeople, and they will not be able to monitor or manage their business, even if it is very small. I am referring to tax information in particular." (Accountant 3)

The lack of understanding regarding administration and financial management was also highlighted as a significant problem. Accountant 4 emphasized that many entrepreneurs focus only on money and overlook the administrative discipline required to maintain control over the business:

"Most only look at the money. They do not see the administration itself as necessary to control the business." (Accountant 4)

Accountant 5 reinforced the importance of accounting as an essential tool for business success, stating that:

"Accounting is the only tool that conveys the monetary, financial, and overall health of the business." (Accountant 5)

Moreover, Accountant 6 mentioned that the lack of accounting support can result in accumulated debt and ultimately the closure of the business. Along similar lines, Accountant 8 highlighted that some entrepreneurs lost the option of remaining MEIs due to misinformation, such as failing to properly declare revenues received through PIX transactions:

"I believe so, because many today lost [...] the option of being MEIs due to lack of information, for exceeding limits." (Accountant 8)

Although all respondents answered positively to this question, in the study by Bergamo and Pereira (2022) only 57% of participants stated that accounting assistance should be mandatory for MEIs. Such results may reflect regional differences or variations in the sample, but both highlight the need for greater support for microentrepreneurs.

Importance of Accounting Services for MEIs

When asked whether they believed that accounting assistance is essential for the success and sustainability of MEI businesses, all respondents answered affirmatively. Accountant 1, for example, stressed that many MEIs end up incurring debts and facing difficulties due to the lack of accounting support, which can lead to exclusion from the regime:

"I believe so. Because there are many MEIs who are getting lost, sinking into debt because they only open the MEI, they don't have any support, nothing, and time just passes and passes. Usually, it happens that one day a notice arrives saying the MEI has been excluded or must now become an ME, and then people rush, they panic. So, I believe it should be mandatory." (Accountant 1)

Accountant 2 emphasized that accounting goes beyond the mere issuance of slips and declarations, serving as essential support in the financial management of the business. He highlighted that, with advances in automation, the role of the accountant will increasingly shift towards strategic financial management:

"Yes, for sure. Not only for the MEI, but also for any size of company, because the accountant, in a way, is not just the one who collects taxes, he is the financial manager of that company. So he works together with the entrepreneur to set the company's objectives. We see a lot that today many accountants only handle tax filings, which is something that is gradually disappearing. Today, with automation and reforms that are on the way, much of the bureaucracy in accounting offices to file taxes will be eliminated, and accountants will be increasingly focused on the financial management of businesses. So, if an Individual Microentrepreneur (MEI) has a good accountant to assist them, they will have everything they need to grow." (Accountant 2)

Other respondents also reinforced this view, emphasizing the importance of accounting assistance for organization, compliance with tax obligations, and helping entrepreneurs avoid financial and tax problems that could jeopardize business continuity. Accountant 4 noted that the accountant supports financial organization and management, which is indispensable for business success:

"Yes, to assist in organization, in the financial management of the business, ensuring that all tax obligations are met correctly." (Accountant 4)

Furthermore, Accountant 6 argued that success depends on both the accountant's guidance and the entrepreneur's receptiveness and initiative:

"I believe it has to be intertwined between the two, there must be participation from both the entrepreneur and the accountant, there must be synergy." (Accountant 6)

This finding contrasts with Dias et al. (2019), who reported that 57% of participants remained indifferent or disagreed with this statement.

In the seventh question, respondents were asked whether they perceived any change in the demand for accounting services by MEIs in recent years. Accountant 2 reported having observed an increase in demand, especially due to the growth in the number of registered MEIs:

"I notice that the number of MEIs being opened has increased. So, since more MEI companies are being opened, we see many businesses seeking our services, at least for opening the MEI. And we also see many companies that used to be a bit larger, but because of crises in recent years, especially the pandemic, they were downgraded to MEI. So, we do see an increase in demand for MEI-related services." (Accountant 2)

However, Accountant 2 also pointed out that although there has been an increase in workload, this has not necessarily translated into higher revenues for his office due to the low fees associated with MEI services:

"We see that the MEI company, financially speaking, does not bring much return to the accounting office, because the fees are very low." (Accountant 2)

Accountants 3 and 4 also noticed changes, mainly in the late search for accounting support, usually when MEIs face tax debts. Accountant 3 highlighted:

"Yes, I have noticed some changes, even for the reason I mentioned earlier. Many microentrepreneurs suffered losses because they had no support, no guidance in terms of information about their business." (Accountant 3)

Similarly, Accountant 4 mentioned that many MEIs end up seeking accounting help only when problems arise with tax payments or defaults, especially given the direct link between the MEI's CNPJ and the entrepreneur's CPF. On the other hand, Accountants 5 and 6 reported not perceiving significant changes. As Accountant 6 explained:

"I would say yes and no, because as I said earlier, most entrepreneurs who come to us only want the MEI registration, the majority. Very few actually continue receiving our support. [...] So I think it is somewhat seasonal, but mostly it's about registering." (Accountant 6)

When asked about the average percentage of MEIs that close their businesses and the reasons for this, respondents provided diverse opinions, with percentages varying considerably. Accountants 1 and 5 estimated that around 50% of MEIs close down, with Accountant 5 adding that this number could reach 60%, depending on the economic context of the country. Accountant 6 also suggested that more than 50% of MEIs shut down operations, pointing to a cultural factor behind this result:

"I believe it is more than 50%. I think it is cultural. Usually, they want a CNPJ to make it easier to purchase from suppliers, and then they end up buying under the CNPJ and selling under the CPF. That is what we see in most cases. And now SEFAZ is cross-checking CPF data as well, and the business ends up failing, they have to close it, because they do not want to migrate to a higher tax regime, in this case, to an ME." (Accountant 6)

Accountant 6 highlighted an interesting point about the practice of using the CNPJ for purchases and the CPF for sales, which often leads to business closure due to SEFAZ cross-checks.

The reasons for MEI closures varied, but there was consensus around certain key factors. Accountants 1, 2, 5, and 6 mentioned the lack of accounting support as a primary cause, leading MEIs into debt or preventing them from maintaining tax compliance. Accountants 2, 4, and 7 stressed that many MEIs do not formally close their businesses but keep the CNPJ active to continue contributing to social security (INSS), even when the business is no longer operating.

When asked about the percentage of MEIs that have been reclassified as MEs or other legal forms, respondents provided widely divergent answers, ranging from 0.5% to as high as 50%. While some accountants cited very low rates, such as 0.5% (Accountant 5) and less than 1% (Accountant 7), others estimated higher levels, such as 30% (Accountants 2 and 4) and even 50% (Accountant 3).

The perception of how these results could be improved also varied among respondents. Accountant 6 believed that outcomes could be enhanced through the imposition of additional obligations, which would encourage MEIs to remain compliant and eventually migrate to other legal forms:

"They could have more obligations to fulfill, such as, for example, having to submit a monthly or annual cash book. And only an accountant could do this. That would be a step; they would really have an obligation to comply with, not just that annual declaration that only goes to the tax authority." (Accountant 6)

However, Accountant 4 pointed out that entrepreneurs often avoid migration due to the increase in tax and fiscal obligations that accompany reclassification, which discourages formal growth.

With regard to the level of preparedness that MEIs demonstrate in relation to their obligations and business management, the respondents reached a consensus on their lack of preparation. All agreed that MEIs

often show a very low level of knowledge about their responsibilities. Accountants 1 and 6 emphasized that many MEIs do not even have a basic understanding of their obligations:

“They have no idea what the MEI’s obligations are, such as keeping track of purchases and sales, so they don’t lose their MEI status, paying the slips every month on the right day so as not to pay interest or create debt. In fact, some think that they just need to open it and don’t have to pay anything.” (Accountant 1)

“None at all. We often come across MEIs that arrive here with three or four annual declarations left undone. That shows they have no preparation whatsoever, not even with the financial side of things, such as paying the monthly slip or controlling inflows and outflows, revenues and expenses. Likewise, they have no preparation with their obligations.” (Accountant 6)

Accountant 3 further noted that this lack of preparedness goes beyond fiscal matters and reflects a shortage of administrative knowledge. Accountant 4 reinforced this view, mentioning that many MEIs open businesses to access benefits such as social security (INSS) without a proper understanding of the administrative responsibilities involved. These findings corroborate Duarte et al. (2023), who reported that most MEIs are underprepared, showing that entrepreneurs are often laypersons when it comes to managing their own businesses.

When asked about the effectiveness of management training for MEIs, the respondents showed a strong consensus in favor, with all of them considering such training beneficial. Accountant 2 emphasized its relevance, suggesting that:

“Before any entrepreneur opens a business, it is important to have this concept of management, so they can plan and manage their business more effectively from the start.” (Accountant 2)

Accountant 3 added that “all training is important” and could benefit entrepreneurs who often enter the market without adequate planning. Similarly, Oliveira et al. (2021) found that participants in their study were also unanimously in favor of management training, identifying it as fundamental for business survival and development.

Nevertheless, some responses indicated that, despite its potential benefits, the implementation of such training faces challenges. Accountants 7 and 8 emphasized that although Sebrae and other organizations offer training opportunities, participation among MEIs remains very low:

“Sebrae has a lot of programs for MEIs, a lot. But let me answer with a question: how many, at least in our region, actually do this training? I don’t know any. Among my clients here, none. I can guarantee that. I don’t know about others. But I don’t know any. But Sebrae has a lot of good things for MEIs and small businesses.” (Accountant 7)

“Yes. I believe Sebrae does provide this training, but many don’t seek it out, even though it would be essential. Here we also have the CVT, which even offers free support for business registration, if I’m not mistaken. They provide several services, but many don’t pursue them. I don’t know why, maybe out of laziness or something like that.” (Accountant 8)

When asked about the main accounting information that MEIs should regularly monitor, respondents highlighted several areas, with both commonalities and differences. Accountant 1 stressed that “monitoring revenue is one of the main issues that makes MEIs fail,” underlining the importance of tracking revenues and issuing invoices to avoid tax problems. Accountant 8 also emphasized the importance of monitoring revenues in order to avoid “paying retroactive taxes with interest and penalties.”

In addition to revenues, other important accounting aspects mentioned by the respondents include the management of purchases and sales. Accountant 2 noted:

“Well, the first one is keeping up to date with tax obligations, which today really means just paying the monthly slip. Second is the purchase report [...] Because, as we know, there is a sales limit but also a purchase limit. So they need to monitor monthly how much they are buying. They also need to be very careful with how much money they are receiving into their bank accounts, especially through PIX, because PIX transactions are tracked. If they exceed the limit of 81,000 reais in electronic payments, including PIX and credit or debit cards, they can be blocked and required to reclassify their business into another type of company, in this case a microenterprise (ME).” (Accountant 2)

Accountant 7 stressed the importance of maintaining simple but consistent control over transactions:

“The simplest possible: keeping track of purchases and sales is excellent and would be very useful, as well as inventory control for those who are not service providers. But many don’t have a way to manage inventory, because they make purchases under both their CPF and CNPJ, mixing everything up so they don’t know what belongs to whom. The same with sales—they receive payments under both the business and the personal account. So it is impossible to define. That’s why it would be very useful to have inventory control, purchase and sales control—which are completely different things—and also financial control, especially for those who want to grow.” (Accountant 7)

Financial and accounting control was another area emphasized. Accountant 5 explained that MEIs must understand the difference between “revenue and profit” and the importance of managing “cash inflows and

outflows and expenses” to maintain the business’s financial health. Similarly, Accountant 6 highlighted “cash book, revenues, and expenses” as the key elements to be monitored.

Overall, the respondents’ opinions reinforce the idea that accounting is important for the development of MEIs. However, this perception is not actively reflected in the accountant–entrepreneur relationship. Accountants reported that MEIs lack knowledge about their fiscal and managerial obligations, which limits the growth of their businesses. Yet, the respondents did not show a strong concern with clearly demonstrating the benefits of ongoing accounting support, leaving a gap in awareness regarding the relevance of accounting.

Moreover, when asked whether they provide accounting consultancy services to MEIs, four accountants answered positively. However, their explanations of how these services were provided were vague and lacking detail, suggesting that, in practice, consultancy may not be effectively offered. This may reflect the low demand from MEIs, as they claimed, but it may also indicate that accountants themselves are not actively encouraging or emphasizing its importance.

In addition, respondents reported that many MEIs do not seek accounting services related to financial consultancy, pointing to lack of interest and financial constraints as key factors limiting the adoption of more comprehensive services. Despite this, accountants did not demonstrate a proactive approach in showing how accounting could contribute to business management and development, or in emphasizing its role as a source of useful financial information for decision-making.

Therefore, accounting is perceived as an important tool that contributes to the growth of MEIs, but its relevance is still not fully understood or utilized by these entrepreneurs. This highlights the importance of strengthening accounting support for MEIs from the moment of business registration, so that they can thrive. Furthermore, it underscores the need for greater awareness and communication on the part of accountants, so that MEIs understand the benefits of accounting management and do not seek professional assistance only during moments of crisis or irregularity.

V. Final Considerations

This study aimed to analyze the perceptions of accounting professionals regarding the role of accounting for Individual Microentrepreneurs (MEIs). To achieve this objective, a descriptive study with a qualitative approach was conducted, based on field research involving interviews with accountants working in the municipality of Ipu, Ceará, Brazil.

The findings revealed that the services provided are primarily focused on the basic and mandatory activities required of MEIs, such as registering for a National Register of Legal Entities (*Cadastro Nacional de Pessoas Jurídicas* - CNPJ), issuing the monthly tax payment slip, submitting the annual revenue declaration, and regularizing debts. Two respondents mentioned additional services, including the issuance of invoices, assistance in obtaining credit, and changes to economic activity codes. The respondents reported that although other services, such as consultancy and advisory support, are available, demand from MEIs for these services remains limited. One respondent emphasized that many MEIs discontinue professional support after formalization, preferring to manage their finances independently. Furthermore, lack of interest and limited financial resources among MEIs were cited as the main obstacles to accessing more specialized services.

Additionally, respondents believed that most accountants also restrict their services to basic activities, and that broader advisory support is rarely offered and seldom sought by MEIs. Nonetheless, participants emphasized that accounting support should be mandatory, arguing that the absence of proper guidance often results in issues such as default, lack of knowledge of tax obligations, and difficulties in financial control.

Regarding the importance of accounting services for MEIs, respondents acknowledged the relevance of accounting and highlighted the benefits of professional support for the financial health of these entrepreneurs. They stressed that the lack of guidance can lead to indebtedness, exclusion from the MEI regime, and financial challenges. Respondents also underlined that the accountant’s role extends beyond issuing tax slips and declarations, encompassing strategic and financial management. Thus, accounting guidance contributes not only to preventing fiscal problems but also to ensuring organizational stability and business continuity, with the need for effective collaboration between accountants and entrepreneurs.

Although accountants recognize the importance of accounting for MEIs, a gap remains between this recognition and how it is communicated to entrepreneurs. The lack of proactivity in demonstrating the relevance of accounting may indicate that, despite their technical knowledge, accountants are not fully exercising their advisory role. This may stem from factors such as the low remuneration typically associated with services provided to MEIs or the perception that many entrepreneurs are not interested in maintaining continuous professional support, as reported by respondents.

In conclusion, while accounting is essential, there is room for accountants to adopt a more proactive role in guiding MEIs, aiming not only to ensure compliance with fiscal obligations but also to support the management and sustainable growth of these businesses. This study therefore contributes to understanding the role accounting plays in the financial lives of MEIs, particularly in terms of effective financial management.

It should be noted, however, that this study was limited to the municipality of Ipu and relied on a small number of interviews with accountants, which may not reflect the reality of other municipalities and regions. Future research should include broader samples across different regions and also incorporate the perspectives of MEIs themselves, in order to deepen the understanding of the relationship between accountants and their clients in different contexts. Such efforts would provide a more comprehensive view of how accounting can be applied as a managerial tool for MEIs.

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