

O USO DE CONTABILIDADE NA GESTÃO DE PEQUENAS EMPRESAS E SUA INFLUÊNCIA NO DESENVOLVIMENTO DE IMPERATRIZ/MA: NA PERCEPÇÃO DE ESTUDANTES DE CIÊNCIAS CONTÁBEIS

THE USE OF ACCOUNTING IN THE MANAGEMENT OF SMALL BUSINESS AND THEIR INFLUENCE IN THE DEVELOPMENT OF IMPERATRIZ/MA: IN THE PERCEPTION OF ACCOUNTING SCIENCES STUDENTS

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Abstract: *Small businesses are fundamental to the economic development of the country, regions and locations. The use of the accounting information is indispensable for good business management, which goes beyond business success. This article aims to analyze the contribution of Accounting in the management of small businesses in the City of Imperatriz and its influence on local development, according to the perception of Accounting Sciences students of the Imperatriz Campus of the Federal University of Maranhão. Data collection was performed by applying a questionnaire, which were answered freely by 61 students. As a result it was found that Accounting contributes to the management of small businesses, whose performances resulted in the economic development of the municipality of Imperatriz. It can be concluded that, small businesses that use Accounting as a management tool have greater potential to achieve success, generating development for the city of Imperatriz.*

Keywords: *Small business. Management. Accounting. Development of Imperatriz. Local Economic development.*

Resumo: *As pequenas empresas são fundamentais para o desenvolvimento econômico do país, regiões e locais. O uso das informações contábeis é imprescindível para uma boa gestão empresarial, que vai além do sucesso do negócio. Este artigo teve como objetivo analisar a contribuição da Contabilidade na gestão de pequenas empresas da Cidade Imperatriz e sua influência no desenvolvimento local, segundo a percepção dos estudantes de Ciências Contábeis do campus de Imperatriz da Universidade Federal do Maranhão. A coleta de dados foi realizada por meio da aplicação de um questionário, os quais foram respondidos livremente por 61 estudantes. Como resultado identificou-se que a Contabilidade contribui para a gestão das pequenas empresas, cujos desempenhos resultaram no desenvolvimento econômico do município de Imperatriz. Pode-se concluir que, as pequenas empresas que utilizam a Contabilidade como ferramenta de gestão têm maior potencial para alcançar sucesso, gerando desenvolvimento para a cidade de Imperatriz.*

Palavras-chave: *Pequenas empresas. Gestão. Contabilidade. Desenvolvimento de Imperatriz. Desenvolvimento econômico local.*

Introduction

Small businesses are highlighted for their importance in local development, thanks to their entrepreneurial actions. The proportion of growth and importance in the social and economic role presented by these companies is remarkable on a global scale, becoming one of the bases of the economy, with emphasis on the large number of jobs they offer in the market, providing not only financial and economic but also social development (HALL et al., 2012).

The small businesses present results to entrepreneurs and local economic development, and for that they require administrative knowledge. In this context, these companies can rely on accounting knowledge, which should accompany their entire management process. According to Stroehrer and Freitas (2008), Accounting is highlighted among the other business management options, as it contributes accurate information through reports and financial statements about the company, especially for small companies.

The city of Imperatriz is located in the Southwest region of the state of Maranhão. In this city, the economic activities of the commerce, services, industry and agribusiness sectors predominate, among others that are not so prominent. In this context, small companies are of great economic importance, as their intense participation in various sectors leverage their market strength.

Therefore, given the relevance of Accounting to the management of businesses, it is evaluated how the students of the Accounting Sciences course perceive this potential for the development of the city of Imperatriz. The purpose of this study, therefore, is to answer the following question: How do accounting students perceive the relationship between the influence of accounting on small business management and the local development of the city of Imperatriz?

To answer the research question, the methodology was elaborated focusing on the accounting tools associated with the management of small companies and aims to analyze the contribution of accounting in the management of small businesses in the city of Imperatriz and its influence on the local development of this city, according to the perception of accounting sciences students.

Accounting and local development

The contribution of Accounting in the process of small business management has become an essential tool, in this process of managerial interaction. To this end, we sought to identify the role of Accounting in the management of these companies and the influence they generate in local development.

Currently, small businesses (SB) represent 99% of Brazilian companies (SOUZA et al., 2016, SEBRAE, 2017). Thus, their participation in the economy and, consequently, their importance to the country cannot be disregarded, since, in view of their representativeness, it is observed that they are responsible for the development of the economic sustainability of the country.

However, it is worth noting that this was not always so, as Lacerda (2006) points out, until then, economic power was concentrated under the control of large companies, due to its potentialities.

Small businesses, like any other type of business, need to be managed, and Accounting has the role of providing information that assists in business management. According to Stroehrer and Freitas (2008), especially in the management of small businesses, accounting information is necessary for organizational decision making. For the authors, entrepreneurs are responsible for reliable data and accountants account within the ethical and legal aspects of Accounting and the legislation in force in the country.

The use of the resources offered (management, monetary, etc.) and the accounting reports are tools of Accounting, which can contribute to decision making processes in the small businesses (HALL et al., 2012). With the proper understanding of accounting by entrepreneurs, according to the authors, a strengthening of the economic and financial results of these companies is promoted. They also emphasize that "accounting information also fosters the economy", as it contributes to the planning and performance evaluations of the companies with relevant elements, the most competitive being the ones that will warm the market.

Well managed small businesses are synonymous with success, for which Accounting stands

out as an indispensable tool. For Oleiro, Dameda and Victor (2007), its main contributions are the result of efficient management as a consequence of its participation in social and economic development.

Sebrae (2017) highlight that the participation of small businesses has a relevance in the Brazilian economic structure. According to data presented by the Institution in 2017, they have the following market shares: i) 54% of formal jobs; ii) 44% of the salaries paid (income); (iii) 27% of gross domestic product (GDP). We must not forget that small businesses through tax collections fund part of the public power. In this sense, small businesses have been contributing to the growth of the Brazilian economy, promoting a reduction of local inequalities.

Some factors were relevant in the development of the city of Imperatriz, as well as the emergence of small businesses and the potentialization of the privileged location. According to Franklin (2008), the city of Imperatriz has undergone several economic cycles. For the author, the creation of the Belem-Brasília Highway (BR 010) boosted the development of this city. With the advent of BR 010, higher education institutions emerged, which aimed to meet the demand of the city and region, as well as the commercial sector that also gained prominence in the city of Imperatriz. (SOUSA, 2015).

With the creation of the Accounting Sciences course at the Federal University of Maranhão of Campus de Imperatriz that has been promoting and developing management potential in small businesses influenced by accounting, it seeks to boost the city with socioeconomic development (PPC, 2014).

However, the industrial and service sectors were mainly responsible for promoting the development of this city (FRANKLIN, 2008), besides influencing the surrounding cities such as Açailândia, which stands out the iron ore industry and and city of Cidelândia, the babassu extractive industry (SARAIVA et al, 2019). Agribusiness also has its relevance in this process (Rocha, 2005), especially in the city of Balsas, with the production of grains, and that of Porto Franco, with bovine derivatives.

In this context, small commercial, industrial and service companies, and other sectors have become influential in the social and economic development of Imperatriz – emphasizing that the development of the city is measured by the sum of the results of the economic actors in the improvement of the indicators, generating economic, political, human and social changes (Oliveira, 2002), especially in the city of Imperatriz.

Local development are strategies that local actors use to consider financial, technical and human resources to stimulate the growth of the local economy (Joyal, 2002). In this sense, Barquero (2001) highlights out, that local development focuses on the use of available resources, decision-making and the implementation of actions that influence the development potential of localities.

Local development increasingly needs the actors involved, being fundamental for this process the small companies, the accounting management agents, politicians, among others, because these elements are essential for the local development of a city. (FRANCO, 2006; MARTINEZ and OLIVEIRA, 2013).

Thus, the reflection of local development is the result of the combination of factors and actors in favor of entrepreneurs through resources and partners. (PEREIRA and TEIXEIRA, 2013). And through the managerial skills of managers with business maturity and business innovations (LOPES, 2011). These elements are considered to be part of the success of small businesses (Sebrae, 2016). With the evolution of the city and entrepreneurship, the main impact is to promote local socioeconomic development.

Methodology

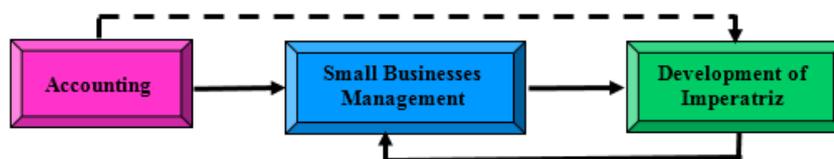
The research is characterized as exploratory, descriptive, explanatory and qualitative. It is an exploratory research, because it sought to analyze the relationship between Accounting and the management of small businesses influencing the local development of the city of Imperatriz (PRODANOV and FREITAS, 2013). The research is descriptive, according to the authors, as it observes and describes the phenomena that involve Accounting in the management of small businesses that influences social and economic aspects.

Moreover, it is also an explanatory research, since it investigates the elements of

management in generating economic benefits (PRODANOV and FREITAS, 2013). A qualitative research because, for the authors, it aims to focus on the subjective reality of the participants, focusing on the dynamics of the relations of the contribution of accounting in small businesses as a factor that influences the generation of economic development. It was considered a quantitative research because it used statistical techniques to quantify the relationship between Accounting and the management of small businesses, as it observed the degree of influence of Accounting in the enterprise performance for the development of the city Imperatriz.

Figure 1 presents the main aspects studied that contribute to the development of the city of Imperatriz, based on the importance of accounting for small business management.

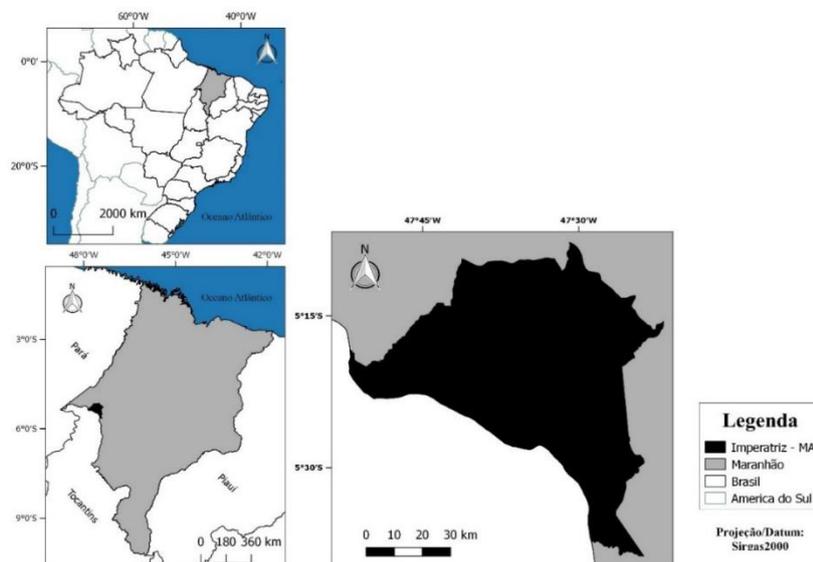
Figure 1: Model of the study



The study is supported by the factors that influence the development of Imperatriz in the perception of Accounting Sciences students, and are presented below:

The study was conducted in the city of Imperatriz, which is located in the Southwest of the state of Maranhão, Brazil (Figure 2), bordering the state of Tocantins and ten municipalities that form the metropolitan region of Imperatriz.

Figure 2: Location of the city of Imperatriz / MA



Source: Adapted from IBGE (2019)

The subjects of the study were the students enrolled in the undergraduate course in Accounting Sciences at the Federal University of Maranhão at the Campus of Imperatriz in the first semester of 2018. With this profile, 257 students were identified, corresponding to the research population. To define the research sample, the function of Equation 1 was used, considering the following criteria: for sampling error of 10% and confidence level of 95% (SANTOS, 2018).

$$z_{sample\ error} (n) = \frac{z_{\alpha} \cdot b \cdot (1-b) + e_{\alpha} \cdot (N-1)}{N \cdot \Sigma_{\alpha} \cdot b \cdot (1-b)} \quad (1)$$

Where:

- n** - calculated sample
- N** - population
- Z** - normal standardized variable, associated with the level of confidence
- p** - true probability of the event
- e** – sample error

The sample of the present research was estimated at 71 students, but it was possible to reach only a total of 61 participating students. The questionnaire used for data collection was made available to the research participants on an electronic platform that could be accessed by computer, tablet, smartphone and similar devices with internet access. In the questionnaire, there was a brief introduction with the research guidelines, a consent term and ten questions about the role of Accounting in the management of small businesses and its influence on the development of the city of Imperatriz. These questions were adapted from Huppés (2008).

Of the ten questions, nine were closed questions, in which subjects would choose a response based on their knowledge of the subject in question (PRODANOV and FREITAS, 2013); and only an open question whose purpose, according to the authors, is to offer participants a space of greater freedom of response.

To apply the questionnaire, a printed and explained invitation was made, providing the link to access the page where the questionnaire could be answered. The invitation was made personally in the classrooms and by WhatsApp groups of the students, in the five periods (2nd, 4th, 6th, 8th and 10th) of the course of Accounting Science at UFMA, being held at least five times, but interest of the guests was little. The questionnaire was available for answers from days 26/03/2018 to 15/04/2018.

The nine quantitative questions were made up of two scales, according to Chart 1. Multiple-choice objective questions that addressed a theme and Likert type scale issues with five degree of compliance, in which participants responded according to the relevance and importance assigned, respectively.

Chart 1: Type of questions

OBJECTIVE ISSUES					
-Multiple choice					
-Relevance based on knowledge					
-One answer per question					
LIKERT SCALE					
Assigned Degree					
1	2	3	4	5	
Without	Little	Indifferent	Agrees	Very	

The study is supported by the factors that influence the development of Imperatriz in the perception of Accounting Sciences students, and are presented below:

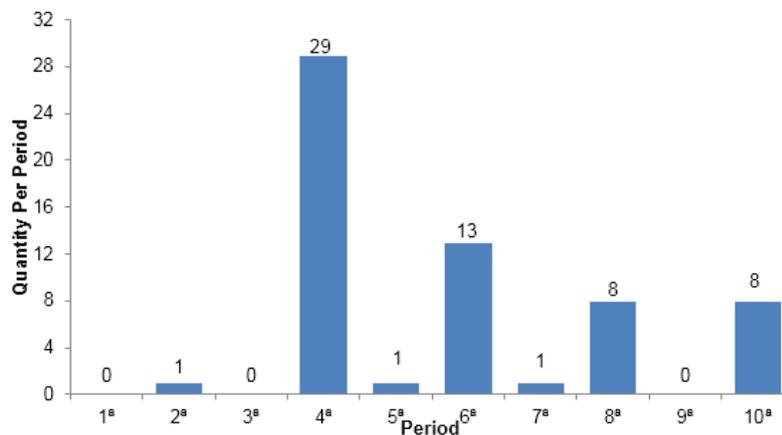
- The reports of accounting information generated by small businesses are important mechanisms to identify the situation of companies in a given period of analysis (MOREIRA et al., 2013);
- The use of Accounting to support the management of all companies (CANECA, 2009) and “has been a very important tool in the assistance the continuity and expansion of companies” (FERREIRA JÚNIOR, SILVA and LIMA FILHO, 2011), thus stimulating the

- performance of small businesses;
- Small business management techniques in the face of inferences from accounting actions can provide local economic development (ZUZELISKI, DALLASDRA and WARKEN, 2017; BARRIEVNA and SAYRANOVA, 2017), because the accounting tools promote economic opportunities for the business.

Presentation and discussion of results

The results presented in this section are the result of the research carried out to achieve the objective that was to analyze the importance of accounting in the management of small businesses for the development of the city of Imperatriz, in the perception of 61 students of the Accounting Science course, Graph 1.

Graph 1: Periods in which the participants were taking the graduation in Accounting Sciences



The Course of Accounting Sciences of the Campus of Imperatriz of UFMA always has new students entering the second semester of each year, offering 60 vacancies. During the research period (26/03/2018 to 15/04/2018), students should be attending subjects offered for the 2nd, 4th, 6th, 8th and 10th periods, but there are students from other periods, as they relate to students who for some reason have stopped or returned to the course.

According to Graph 1, approximately 98% of the research participants are attending from the 4th period. Thus, it is considered that these participants have at least the basic knowledge of the accounting tools and their advantages for the management of companies, especially small businesses.

In the following subsection, the elements of accounting that contribute to the management of small businesses will be presented and then the analysis of the influence of accounting, through these companies, for the development of the city of Imperatriz in the state of Maranhão.

Contribution of accounting to the local development of the city of Imperatriz

The participants of the research were questioned about the importance of different knowledge and tools that cooperate for efficient management of small businesses. This way, the research sought to know the degree of importance given by participants to accounting knowledge, previous experiences, planning, investment in technologies and management systems in business administration, contributing to the entrepreneurs of Imperatriz to develop good management, Table 1.

Table 1: Important elements for small business management

Elements for Management	n*	Degree of Contribution					Statistic	
		1	2	3	4	5	Average	Standard Deviation
		Does not contribute	Contribute very little	Contribute little	Contribute	Contribute very		
%	%	%	%	%	\bar{x}_p	σ_p		
Knowledge about business management/enterprise	61	-	8	2	25	65	4.47	0.88
Knowledge to do accounting (to accounting)	61	-	10	7	52	31	4.04	0.89
Technical knowledge in the business area	61	-	8	8	39	45	4.21	0.90
Knowledge from previous experiences	61	-	8	7	41	44	4.21	0.89
Ability to add qualified workforce	61	-	8	3	36	53	4.34	0.88
Creative and innovative solutions	61	-	8	7	39	46	4.23	0.90
Understanding that these companies do not need to set goals to be achieved, through planning	61	43	11	17	18	11	2.43	1.47
Use of the main technologies available on the market	61	2	8	6	38	46	4.18	1.00
Implantation of an enterprise management system (ERP) integrated with all managerial information	61	3	8	7	49	33	4.01	1.00
Belief that the performance of these companies is associated with luck, not the management and accounting mechanisms	61	53	15	3	21	8	2.16	1.45

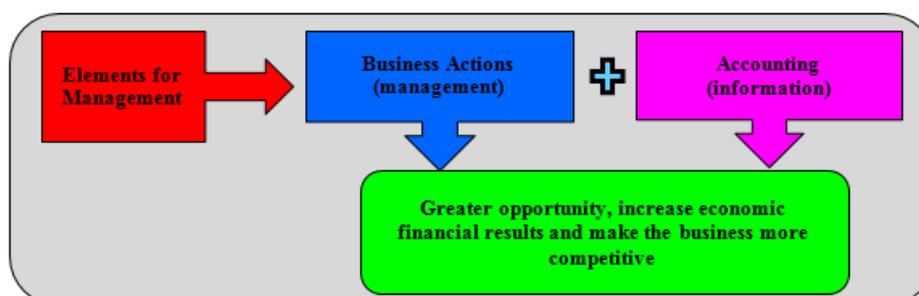
* n = sample number

For Parry (2016) it is necessary to make the owners/managers of small businesses aware of the need to make use of accounting information in their business decision making. The essential elements for management, according to the author, are elements that represent characteristics of entrepreneurship and that establish a qualification for the entrepreneurs.

The degree of contribution with an average higher than 4.0 in the perception of the participants means that it contributes or contributes a lot to the management of these companies.

The data in Table 1 show the importance of these elements in the management of owners/managers of small businesses, as they have to value each factor that impacts the performance of the business, thus adopting mechanisms that result in prominence in the competitive market. Figure 3 shows the association of factors for efficient management.

Figure 3: Elements of Entrepreneurial Management and Accounting

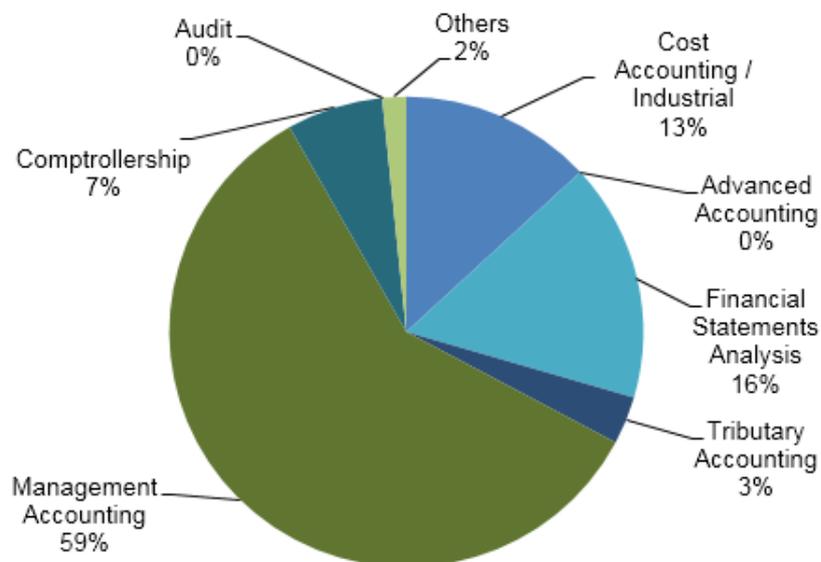


According to data Table 1, participants stated that the performance of small businesses depends on a business management linked to accounting support. This confirms the recognition of the importance of accounting in organizations. Figure 3 reinforces the need of the relationship of trust of management and the information generated by Accounting, so that small businesses will grow their activities. According to Ge (2014), the information has an impact on the performance of these companies, being the main tool for planning, which must come from the strategic opportunities sought by managers.

In this context, the data obtained in the survey, in which approximately 50% of participants consider the need for planning and 68% said that the performance of small businesses is associated with management and accounting.

There are different branches in Accounting that provide specific reports, intrinsically linked to the needs of small business management. Graph 2 shows the main areas of Accounting that can improve the management of small businesses.

Graph 2: Main areas of the Accounting branch



The autonomy of management accounting to use accounting information from different areas makes it a business management tool. In this context, Accounting ensures a management with information from different areas, which, for Khocha (2017), ensures the benefits of using different Accounting methods related to small businesses management activities.

In this sense, one of the research participants considers that the management is important, but based on the results of the research, as long as it has Accounting to assist it in decisions making. In this understanding, which involves management and accounting, Ferreira Júnior, Silva and Lima Filho (2011) point out that these companies achieve efficiency in their work process for positive economic results because they effectively adopt concrete actions in this direction.

It can be reiterated that the efficiency of these companies occurs through the information and the accounting data that represent tools of support and support, which the managers need for the decision making. The small business routine uses accounting in a way that enables its orientation to the performance of the enterprise.

Table 2 shows the set of statements and controls of accounting information most exploited by entrepreneurs, which portray the essence of the daily use of accounting in the companies of Imperatriz.

Table 2: Accounting information generated by small businesses

Accounting Information	n*	Degree of Frequency					Statistic	
		1 No frequency	2 Very little frequency	3 Little frequency	4 Frequency	5 Very frequency	Average	Standard Deviation
		%	%	%	%	%	\bar{x}_p	σ_p
Accounting reports (BS and IS)	61	2	23	13	41	21	3.56	1.12
Cash flow (entrance and exit)	61	-	10	20	36	34	3.94	0.97
Inventory control	61	-	16	23	25	36	3.81	1.10
Control of costs and expenses	61	-	11	20	28	41	3.99	1.03
Sales budget	61	-	11	23	30	36	3.91	1.02
Obligations (passive)	61	-	11	18	38	33	3.93	0.98

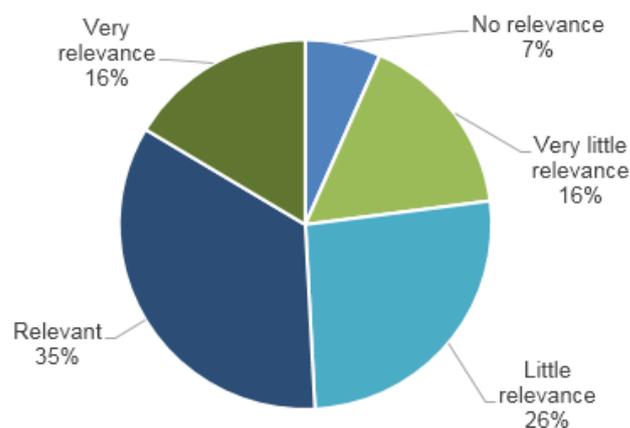
* n = sample number

Table 2 shows the degree of frequency that resulted in an average of 3.56 to 3.99, which means “infrequent or frequent” in the generation and use of these financial statements by small business owners / managers. And that, for Ribeiro, Freire and Barella (2013), has been little explored by entrepreneurs in the use of accounting.

In this sense, the accounting information and supporting elements for small businesses in the city of Imperatriz in the decision-making process seek to provide elements that contribute to assertive decision making, promoting better financial, economic and organizational performance.

This accounting information portrays the organizations in a period, because they presented the real potential and performance they could achieve, this internally and externally. According to Kasseeah (2016), small businesses provide the growth of factors as the development of financial system, business environment and governances. Thus, to the author, these companies are an important ingredient for the local economic development, regardless of their level of performance.

In this sense, it was analyzed the relevance of Accounting for the entrepreneurs of the city of Imperatriz. The data obtained are presented in Graph 3, which shows the levels of relevance of Accounting for the City attributed by the participants, Accounting Sciences students.



Graph 3: Relevance of the Accounting of the small businesses of Imperatriz in the decision-making process

In Graph 3, two extreme points of view can be found. On the one hand, the perception of 51% of the participants, who consider the Accounting relevant to decision making – as it indicates confidence in the accounting information. In fact, Accounting is the primary information system for small businesses. For this reason, it provides conditions for the control of the financial statements and the assessment of their economic and financial performance (ANTUNES et al., 2012). On the other hand, the perception of 49% of the research participants, who consider Accounting with little or no relevance in the decisions. However, the authors reinforce that Accounting seeks to improve the quality of accounting information, aiming at comprehensibility, relevance, reliability, comparability and tempestivity.

The low relevance attributed to the accounting information, presented in Graph 3 according to the perception of the participants, is motivated, among other factors, by the lack of knowledge of the owners, who thus fail to take advantage of the benefits for the business performance. The lack of mastery and interest in Accounting were the results found in the research conducted by Ribeiro, Freire and Barella (2013). In short, some owners/managers do not use Accounting as a management tool, although studies highlight it as indispensable for good business management. In this sense, we return to the authors, for whom Accounting is a management tool, as it generates information that contributes to the decision making in companies.

Table 3 shows the relevant Accounting information so that managers have a good management based on the results obtained from the participants' answers.

Table 3: The influence of accounting information in the managerial decision making

Information for Decision Making	Degree of Influence					Statistic		
	1	2	3	4	5	Average	Standard Deviation	
	No Influential	Influential very little	Influential little	Influential	Influential very			
n*	%	%	%	%	%	\bar{x}_p	σ_p	
Cost accounting information	61	5	2	3	47	43	4.21	0.97
Management information for pricing	61	-	5	7	41	47	4.30	0.81
Business Budget Information	61	-	3	5	51	41	4.30	0.70
Internal control information	61	-	3	5	41	51	4.40	0.72
Financial Accounting Information	61	-	3	5	39	53	4.42	0.73
Relevant information on the financial and economic situations	61	-	3	5	39	53	4.42	0.73

* n = sample number

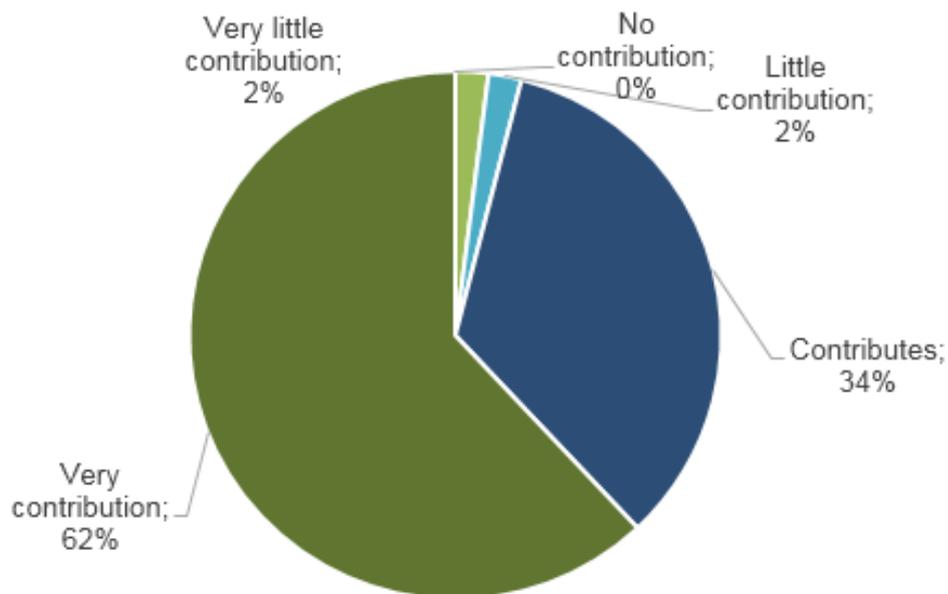
The decision-making factors were considered “very influential” in the management of the companies in the perception of the participants. The Accounting information, presented in Table 3, has long been used by management accounting to help ensure the continuity, expansion and good economic performance of small businesses. These areas of Accounting have a great influence on the economic-financial results of companies, especially in small ones, since they almost always have scarce resources. Thus, according to Ferreira Júnior, Silva and Lima Filho (2011), given the competitive scenario that society is currently experiencing, Accounting is “responsible for the supply of ideas, capable of managing and fostering the mechanisms that give sustainability” for the enterprise.

Small businesses are increasingly gaining market share. From this finding, Khocha (2017) affirms the conditions of the modern era to effectively stimulate the multiplication of these organizations in search of economic results. In this context, Kasseeah (2016) shows that these small enterprises contribute to the economy, regardless of the level of development of the country or

region.

In the case of this research, it sought to verify the contribution of small businesses to the city of Imperatriz. In Graph 4, it is possible to observe that these companies are responsible for the contribution of the local economic development, being in the generation of jobs, economic movement, payment of taxes, supply of products and services to the region with quality, among other contributions.

Graph 4: Contribution of small businesses to the development of Imperatriz

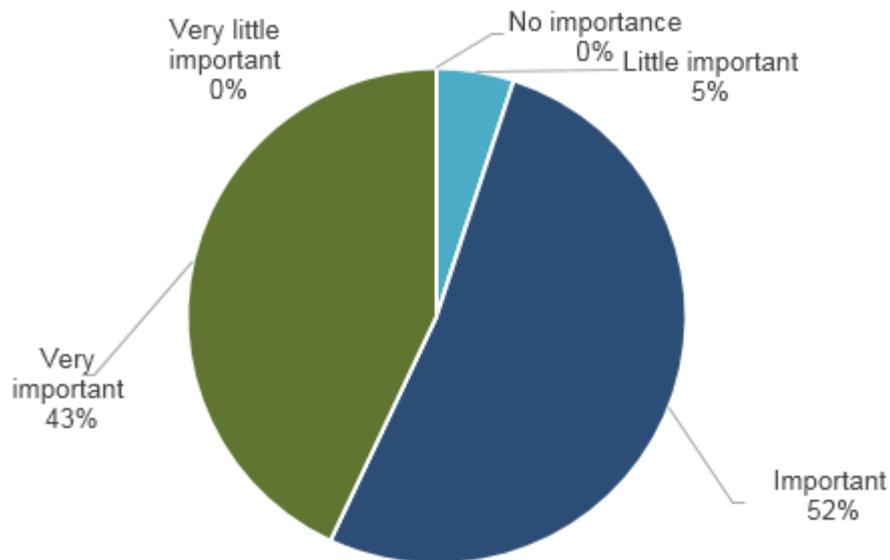


The research data showed that, in the perception of participants, the 5,058 small businesses of the city of Imperatriz have fulfilled with their role in local development (Graphic 4), mainly in the formal occupations of 30,896 jobs in 2017 (MTE / RAIS, 2018) . In Brazil, they contribute very significantly to the economic scenario (SOUZA et al., 2016; SILVA, SANTOS and LIMA, 2017). Following the same national trend, the companies of Imperatriz contribute to the social and economic stability of the city (BELFORT, SILVA and OLIVEIRA, 2012).

When present in these companies, management skills and accounting practices offer the proper combination for managing small business activities in pursuit of efficiency and business effectiveness, ensuring economic results.

In this context, reaffirming the importance of Accounting, which represents an essential tool for the good management of a company, being able to accompany from the idea of implementing a business to large-scale expansion, or that is, it must accompany its entire period of existence. The research data on the relevance of the contribution of Accounting to the small businesses and their influence on the participation in the local development (Graph 5) show the degree of importance of Accounting as a generating element of economic development in the city of Imperatriz, highlighting that this assessment is directly linked to a good relationship between accounting and small business management.

Graph 5: Contribution of Accounting to the city of Imperatriz



According to the data presented in Graph 5, 95% of participants consider some type of relevance of Accounting and its contribution to the economic development of the city. This expressive representation demonstrates the confidence placed in Accounting as a mechanism to obtain positive economic and financial effects. Therefore, there is a recognition of the importance of Accounting in management as an essential tool to consolidate the economic result of small companies (BELFORT, SILVA and OLIVEIRA, 2012), thereby promoting business performance and local economic development of the city of Imperatriz (Huppel, 2008; Kasseeah, 2016).

In the analysis of the Accounting performance in small businesses and how much they influence and contribute to the development of the city of Imperatriz, it is noteworthy that 40% of participants believe that the Accounting is an important tool, providing data that can contribute to the decision-making, the quality of which will reflect on business results. Thus, the participants believe that the Accounting contributes significantly to the economic development of the city of Imperatriz.

An important fact points out that 28% of the participants believe that it is through a good rendering of accounting services that Accounting cooperates for the survival and growth of companies, generating employment, income and social and economic development. These elements are indicators of factors for local development (FRANKLIN, 2008, HUPPEL, 2008, KASSEEAH, 2016, SOUZA et al., 2016, SILVA, SANTOS and LIMA, 2017), since it is through the accounting elements generated by the companies that the degree of contribution to the city will be indicated.

Conclusion

This paper aimed to analyze the small companies influenced by accounting in business management, and thus, together, they contributed to the economic development of the city of Imperatriz. The objective of this research was reached and the research question was confirmed, in which accounting is a tool to support business management; and being well managed, small businesses will generate results that will reflect the economic development of the city.

It can be added, based on the data, that Accounting stands out directly in the management process of small companies, contributing to their growth, reflecting and influencing the socio-economic development of Imperatriz.

Thus, it is believed that this article presents contributions to the academic and managerial environment. In the academic, for those interested in it as a source of studies and research. For small businesses, it shows them that they are not simply fundraisers but promoters of the economic

development of a place, region and country. For public management, the economic development of a city depends on the management of small businesses, whose management practices are efficient and effective, so that they can generate economic results and promote the economic development of the country, state, municipality, as in the case study here that investigated the city of Imperatriz.

The main limitations of this research were due to the fact that it was performed only in a higher education institution, with low acceptance of participants. Thus, it is suggested that future research should investigate a larger number of institutions, including courses related to accounting (administration, economics, etc.), as well as collecting data from accounting professionals who provide services to small businesses.

Conflict of interest

This study no has conflict of interest.

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