

Professal Performance Attributes According to Accounting Entrepreneurs From Greater São Paulo

Abstract

Accounting has a broad activity universe, which requires skilled professionals who are prepared to practice the profession. One possibility is to be an accounting entrepreneur, whose profile requires specific attributes and attitudes. The results reported on in this paper derive from a research developed using the oral history technique, concerning the identification and analysis of attributes valued in the performance of the profession by accounting entrepreneurs from greater São Paulo. A field research was developed, involving face-to-face interviews with a group of seven accounting entrepreneurs of outstanding professional reputation, seeking evidence on the administration of the accounting organization and on the interviewees' entrepreneurial profile. The theoretical framework was focused on the accounting organizations and the entrepreneurial behavior. The data revealed common attributes and profiles needed to perform the profession among the interviewees and the accounting organizations they manage, such as: they started the organizations in a simple manner, in a family environment; the organizations are structured in a departmentalized manner, delegating powers; they declared having achieved an outstanding position in the accounting segment with great work, dedication and persistence; they execute their activities based on ethics, honesty and seriousness; they look for new challenges and enterprises and target the valuation of the accounting profession.

Key words: Accounting, Accounting entrepreneur, Oral history, Accounting profession.

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1. Introduction

Accounting has a broad activity universe, reaching private persons and legal entities of any kind. Therefore, the accounting professionals (hereinafter professionals) need different skills to perform the profession, in function of the constant changes in the competitive business environment, which demands information to support decision making.

The financial information is elaborated with the help of specific techniques, including a language. Hendriksen and Van Breda (1999) consider Accounting as a business language, while Belkaoui (2004) appoints similarities between Accounting and other languages.

Accounting permits studying the system of administrative wealth, offering useful information for decision makers to judge the company safely (Iudícibus, 2010; Marion, 2012). Relevant characteristics of accounting information, such as serving as a measuring and support instrument for decision models, require the professionals' engagement in the organizations, whether as an employee or accounting entrepreneur. The professionals have different activity options at their disposal, described in Art. 2º of the Federal Accounting Council [CFC]Resolution 560 (1983).

Needles, Karen, Krylova, Moustaffa (2001) describe the principles and competences needed for the professionals to perform their activities, due to the range of professional actions. In Brazil, Franco (1999), Marion (2001), Assaf Neto and Araujo (2004) and Peleias, Hernandez, Garcia and Silva (2007) discussed the activity range and competences the professionals should have to perform their profession.

When responding to the demands for accounting resources, the professionals evidence their importance in a wide activity area. Iudícibus (2010, p. 1) supports and highlights the activity range, affirming that Accounting has its own method to capture, register, accumulate, summarize and interpret the phenomena that affect the equity, financial and economic situations of all kinds of private persons or legal entities.

One possibility is to be an entrepreneur in accounting organizations [AO], where the professionals should adopt a comprehensive, modern and reparative view in their actions. They should not serve as legislators, but as translators of the standards different entities impose so as to apply them correctly, directing their collaborators and sending correct information to the clients.

The accounting services should be transparent and the resulting figures true and reliable. The professionals should obtain and apply updated knowledge. This profile requires some characteristics and attitudes, including: initiative, leadership, creativity, self-development, agility, flexibility, risk management, mastery of other languages, informatics knowledge, among others (Franco, 1999). The characteristics, allied with the accounting techniques, increase the professional activity range, revealing a promising career.

These characteristics are required in greater São Paulo, the main economic center in the country, located in the state with the largest number of active AO. Based on the above, the research question is: What are the attributes inherent in the performance of the accounting profession according to a group of seven accounting professionals from greater São Paulo?

The central objective is to identify and analyze the attributes inherent in the performance of the accounting profession in a group of seven accounting entrepreneurs from greater São Paulo. The specific objectives are to identify, describe and analyze: characteristics of the AOs; characteristics of the respondents; management profile of AOs; strategies adopted for the AOs; professional trajectory, and entrepreneurial profile of the respondents.

Studies have been developed about AO (Brundo, Macke, & Ghedine, 2004; Koonar, 2007; Liba, Robles, & Bacci, 2001; Matias & Carvalho, 2012; Nóbrega, Carvalho, Carvalho & Albuquerque, 2010; Peleias et al. 2007; Peleias, Castro, Cunha & Segreti, 2011; Pereira, 2005; Schaefer & Peluchette, 1995; Silva & Solino, 2012). Similarly, there is Oral History research about the trajectory of administrators and entrepreneurs (Ardichvili, Cardozo & Ray, 2003; Freitas & Teixeira, 2014; Gomes & Santana, 2010; Gonçalves & Lisboa, 2007; Topping, Duhon & Bushardt, 2006) and in the accounting area (Collins & Bloom, 1991; Hammond & Sikka, 1996; McKeen & Richardson, 1998). Nevertheless, no studies were located about attributes required for accounting entrepreneurs, revealing a gap. Another justification is the evolution in the number of active AO registered in the CFC between 2004 and 2013, summarized in Table 1.

Table 1

Evolution of AOs in Brazil, 2004-2013

Year	Accounting organizations			
	Society	Entrepreneur	Individual	Total
2004	21,172	0	46,835	68,007
2005	21,620	0	43,528	65,148
2006	21,421	0	44,194	65,615
2007	22,275	0	44,746	67,021
2008	23,341	0	46,039	69,380
2009	26,156	0	47,095	73,251
2010	27,552	1,759	46,972	76,283
2011	29,601	4,043	45,326	78,970
2012	31,020	6,250	43,829	81,099
2013	33,970	6,926	41,747	82,643

Source: Federal Accounting Council.

The number of AO increased by 21.5% during the period. The number of individual organizations dropped as from 2010, while the number of “societies” and “enterprises” increased. The issuing of CFC Resolution 1.390 (2012) supports that movement, contributing to the valuation of that segment of the accounting profession. The drop in the number of individual AO, combined with the growth of the “societies” and “enterprises” as from 2009, reveal a favorable scenario for the development of this study.

The goal is to offer a contribution to society, especially to the academic community, to accounting professionals and entrepreneurs, enhancing the knowledge about the accounting service segment. The intent is to reveal to what extent the interviewees’ entrepreneurial attitudes have contributed to their professional trajectory. The methodological structure used is expected to offer a research model for replication and/or expansion. In addition, the findings can be used in entrepreneurial education programs in Accountancy courses.

2. Theoretical Framework

2.1. The accounting Organizations

Among the different kinds of companies, the AOs deliver accounting services and encourage economic development by providing information for decision making (Liba, Robles & Bacci, 2001). They should be registered in the Regional Accounting Councils [CRC] of their state and comply with the premises of the CFC. Figueiredo and Fabri (2000) report that the size and complexity of the AOs vary due to: constitution of society, branch, gender and size of the clients, services delivered, organizational structure, qualification of professionals, infrastructure and collaborators.

According to Thomé (2001), traditional AOs differ from modern AOs in different senses, starting by their names: accounting or bookkeeping offices. The authors appoints that, today, the expressions accounting service companies or accounting companies are used for societies and accounting offices for companies with a sole owner. Table 1 summarizes the characteristics of the AO.

Thomé (2001) reports that, in the traditional AOs, the owners delivered the service, concerned with attending to the client, with executing the most important services and with supervising the clerks. As a result of the companies’ growth, the technological innovations and the new requirements of the business environment, the AOs reconsidered the way they deliver services to the clients. The partner’s personal work was replaced by the collaborators’ services. The accounting professionals started to work as entrepreneurs, dividing their time between supervision, control and surveillance of collaborators and business management (Thomé, 2001). Table 2 summarizes the characteristics of the AOs located in the literature consulted.

Table 2

Characteristics of accounting organizations

Author	Characteristics
Figueiredo e Fabri (2000)	<ul style="list-style-type: none"> • Deliver accounting services to private persons and legal entities in several activities. • Are generally constituted in the form of legal entities. • Do not specialize in a business branch, but attend to various branches simultaneously. • Simply structured in sectors/departments with multitask persons.
Liba <i>et al.</i> (2001)	<ul style="list-style-type: none"> • The majority fits into the category "small and medium size". • Deliver accounting and fiscal bookkeeping services, personnel routines, forwarding of documents, legalization of proceedings and registers, alteration and cancelation of organizations in general. • Subdivided in specialized or generalized, focused on certain activities or business branches; • Have a simplified family structure, or are organized in societies with partners exclusively dedicated to the business.
Thomé (2001)	<ul style="list-style-type: none"> • Deliver services to private persons or legal entities in all economic activity branches. • Besides the accounting services, they can advise their clients to manage their employees and the business. • Their structure is simple and should follow the technological evolution.
Cestari Jr. (2002)	<ul style="list-style-type: none"> • Deliver services to private persons or legal entities in various activity branches. • In most cases, they attend to small and medium-sized clients.
Lyra (2003)	<ul style="list-style-type: none"> • Generally small companies dedicated to few regional clients, active in fiscal and accounting bookkeeping, tax collection and payroll. • Attend to private persons and legal entities.

Source: the authros, based on the studies cited.

Peleias et al. (2007) highlight that, in the search for professional success, the businessmen and accounting entrepreneurs should develop a positive personal brand for their image, elaborate and offer distinguished products and services; identify and understand the clients' needs; getting updated in view of the clients' perspectives and trends. Figueiredo & Fabri (2000) support this opinion, affirming that the AO's services should be delivered in accordance with the clients' needs. Koonar (2007) affirms that the AOs should offer other types of services to the clients besides the traditional accounting services.

Schaefer and Peluchette (1995) guarantee that an AO partner should be experienced. That is an important attribute, demanding knowledge from the professionals for the purpose of practical application, helping to acquire the attitudes and judgments needed for professional activity. The AOs are not only a link between the Government and the taxpayers, but have different functions, including: helping the clients to manage their collaborators and advise on the best way to manage their business, aiming to enhance the profitability.

Most AOs are constituted from the perspective of work division, per specialty area of the service, per sector or department (Spinelli, 2000). Gatti (2000) proposes understanding the modern management of an AO by analyzing the attitudes of its partners per decade. Table 3 reveals the author's future view at the start of the 21st century, appointing the evolution in the AO partners' attitudes. The accounting entrepreneurs should be permanently updated to remain in the business environment.

Table 3

Attitudes of partners throughout the decades

Administration in the 1970's	Administration in the 1990's	Administration after the year 2000
Partners' experience.	The partners sought quality.	The partners will be aware that they should work as a team, as nobody gets anywhere alone.
Accommodated partners.	The partners were curious.	The partners will be studying.
Partners resistant to any change.	Intended to implement changes.	Will lead or participate in changes.
The company's knowledge was based on the partners and employees' experience.	Started to gain knowledge about technology.	The partners will seek global knowledge about the market, science and the technology involved.
The partners were introverted.	Were competitive.	The companies will seek partnerships with clients and work.

Source: Adapted from Gatti (2000, p. 27).

The services the AOs offer vary according to the clients' demands. Thomé (2001) affirms that the AOs offer the following services: fiscal bookkeeping; consulting; general accounting; management accounting; personnel administration; commercial services; audit, expertise and advice.

The delivery of high-quality accounting services demands qualified workforce. The professionals should have knowledge according to the activities they are to perform. Thomé (2001) describes that the collaborators' profile should be appropriate to their expected activities inside the AO and suggests the qualifications they need, in function of the areas they will act in: accounting; personnel; fiscal; commercial and financial.

The AO result from the combination of material and human factors. The material factors are the physical part: furniture, utensils and technology used; the human factors are the people working in the AO and their skills to perform the activities. A good physical structure and qualified collaborators permit service delivery within the deadlines and conditions hired, guaranteeing the clients' satisfaction with the services hired.

2.2. Entrepreneurial Behavior

Entrepreneurship is practically as old as mankind (Ângelo, 2003). It probably started when a piece of bone turned into a weapon or tool. Greatti (2005) affirms that the entrepreneurial spirit is part of the history of mankind and that the entrepreneurial culture is rooted in civilization. Emmendoerfer (2001) reports that human beings are not inborn entrepreneurs, but develop this characteristic in the context they live in. The same author adds that the environment, time and place affect this characteristic in the positive or negative sense.

Based on the evolution of entrepreneurship around the world, the entrepreneur's behavior can be related to the positive or negative results of his/her business. Campos (2007) affirms that entrepreneurs seek sources of innovation and create opportunities. The question should be raised about the most common entrepreneurial posture, whose behavior is typical of distinguished, restless people, with specific characteristics like motivation and dynamics.

Dornelas (2012) affirms that dedicated entrepreneurs perceive business opportunities and are characterized by determination and optimism. This perception can be called identification, a term Detienne and Chandler (2007) consider more comprehensive, as it includes the use of opportunities that already exist and are created by the entrepreneurs.

Entrepreneurs are able to imagine and develop ideas based on a central objective. They practice continuous learning, as good or bad situations offer knowledge that generates new ideas and results. The influence of external factors characterizes entrepreneurship, built based on psychological and demographic parameters, on the economic perspectives of the region where the business is headquartered, according to the discovery of the opportunities, their exploitation; and the organizational qualification required in strategic activity forms (Mello, Neves, Valenzuela & Machado, 2010)

Ferreira, Santos and Serra (2010) report that the entrepreneurial profile can emerge: a) in the family, influenced by entrepreneurial parents; b) through education, as instructed people undertake more. Education permits teaching, managing problems and offers knowledge specific to the company's activity; c) in the personal values guiding the behavior. The entrepreneur's anxieties define his/her position in society, as they motivate creativity and motivation; d) regarding age, the age range of 30 years is the most common for entrepreneuring, as the business requires experience; e) in preliminary professional experience, which conditions positive and negative aspects, the former in case of areas the entrepreneur is familiar with, and the latter when the opposite happens, culminating in risk situations.

The authors highlight that "[...] entrepreneurs are defined in terms of behaviors and attitudes, not personality traits or other innate characteristics" (Ferreira, Santos & Serra, 2010, p. 25, authors' translation). These authors consider the entrepreneurship derives from the motivation generated by discomfort and conclude that one cannot forecast who has entrepreneurial characteristics, but one can see the characteristics available and the competences that are missing in order to be an entrepreneur.

Cruz (2009) appoints that entrepreneurial leaders strategically drive the subjects being led instead of controlling them, aiming to understand and explore people's professional potential, using means to develop company and collaborator. The entrepreneurial notion emerges to indicate the owner of a business or the manager of an enterprise.

The theoretical framework revealed the presentation of entrepreneurial behavior in view of a series of characteristics. The entrepreneurial profile consists of a strongly motivated individual, who is capable and provided with adjectives that make him/her bet on an enterprise marked by moderate risks and different challenges.

3. Methodological Approach

The research is qualitative, as it was developed to identify and measure subjective phenomena, involving reflections about the perceptions to gain an understanding of the social and human activities; it is also descriptive, as it was used to identify and obtain data about characteristics of a given problem or issue (Collis & Hussey, 2005).

The field research involved face-to-face interviews, using the oral history technique. Events and circumstances that happened along the trajectory of accounting entrepreneurs were rescued in view of their position when their experiences took place (Collins & Bloom, 1991). Data were collected on the phenomena of interest (the attributes related to the trajectory and entrepreneurial profile of the interviewees), in the way they occurred in the investigated reality. The data were collected and the analysis categories (administration of AO and entrepreneurial profile) were registered that were considered directly relevant in the reality for the subsequent analyses.

The oral history procedure is part of a method that privileges interviews and testimonies involving people who participated in historical processes or experienced events in their private or collective life (Delgado, 2006). The individual is the data source, telling the story or giving his testimony, without being the actual research problem; the interviewer's raw material is the interviewee's narrative; the researcher tries to apprehend the social relations the reported phenomenon and its narrator are inserted in (Lang, 1996). The oral history permits giving life to the history itself (Thompson, 1992).

The oral history can be understood as a disciplined and guided conversation between two people, intentionally registered, about aspects of the past they consider historically meaningful. Although the conversation takes the form of an interview, in which one person – the interviewer – asks questions to another – the narrator –, the oral history is essentially a dialogue (Shopes, 2005).

The interviews were aimed at collecting the research data by questioning the informants. The interviewer should control the action, redirecting the interviewee to the object of the interview if necessary (Cervo, Bervian & Silva, 2007). Preliminary contact was made, when the interviewees were informed about the research objectives and accepted to participate. In the recorded face-to-face interviews, a script was used with questions about the administration of the AO and the interviewees' entrepreneurial competences.

The interview script consists of 13 open questions and two blocks and was not based on any research tool, but elaborated after the analysis of the investigated literature. The interviewees were free to discuss the theme. Block 1, including seven questions, surveyed the management profile of the AO. Block 2, with six questions, surveyed the interviewee's entrepreneurial profile. Table 4 describes the content of the interview.

The interviews were recorded and fully transcribed, as nothing replaces a full transcription (Thompson, 1992). The transcription of the complete recordings was done in accordance with Alberti's orientations (2005): part of the recording was heard to get familiar with the discourse; the construction of the phrases was heard, followed by the transcription. The transcribed material, respecting the original discourse, was remitted to the interviewees for the required validation, as recommended by Hammond and Sikka (1996)

Table 4

Questions from interview script

Blocks	Questions	Objective of the questions
1 – administration of AO	1 – Do other relatives of yours work at the AO? Does this influence the way you manage the organization?	Obtain information on the influence of relatives' work at the AO.
	2 – How do you delegate authority? What do you feel when you delegate?	Obtain information on authority delegation.
	3 – What are the relations with the collaborators like?	Obtain information on the relation between employer and collaborator.
	4 – What do you seek when you recruit or select personnel?	Obtain information on hiring criteria.
	5 – What strategy do you use to develop/conquer clients?	Obtain information on development strategies.
	6 – Do you elaborate strategic planning in your company? Why?	Obtain information on internal management strategies.
	7 – How do you see the competitors/competition?	Obtain information on market competition.
2 – entrepreneurial profile of interviewee	8 – What do you consider necessary to be successful in your activity sector?	Obtain information on professional performance.
	9 – What do you consider essential to be successful in daily work? Does that somehow explain your success?	Obtain information on professional performance.
	10 – What would you say to people who are starting their business or manage an AO?	Obtain information on entrepreneurial behavior
	11 – Describe the current environment in terms of the possibilities of someone being successful as an entrepreneur (corporate, professional)?	Obtain information on entrepreneurial behavior.
	12 – Do you consider yourself an entrepreneur? Why?	Obtain information on entrepreneurial behavior
	13 – What competences do you have and do you consider important to be an entrepreneur?	Obtain information on entrepreneurial behavior.

Source: the authors.

4. Results and Discussion

The seven interviewees, partners of outstanding AOs in greater São Paulo who were invited to participate in the research, are listed in Table 5. In the choice of the interviewees, the representativeness was considered, as well as shared factors in the AOs' segment. All of them presided federal, state and municipal entities: Federal Accounting Council (CFC) (4); São Paulo State Regional Accounting Council (CRCSP) (1, 2, 4, 5, 7); São Paulo State Union of Accounting Service Companies (Sescon-SP) (1, 2, 3) and São Paulo State Union of Accounting Professionals (2, 6, 7). Interviewee 2 was a state deputy for six terms of office.

Table 5

Businessmen interviewed

Interviewees		Companies	
N.º	Name	Company name	Site
1	Domingos O. Chiomento	DOC Consultoria Integral de Negócios	www.doccontabilidade.com.br
2	Hatiro Shimomoto	King Contabilidade	www.grupoking.com.br
3	José M. C. Alcazar	Seteco Consultoria Contábil	www.seteco.com.br
4	José S. Abrantes	Orcose Contabilidade e Assessoria	www.orcose.com.br
5	Pedro E. Fabri	Flaumar Contabilidade e Assessoria	www.flauumar.com.br
6	Sebastião L. G. dos Santos	Gonçalves Assessoria Contábil	www.goncalvescontabil.com.br
7	Victor D. Galloro	Galloro & Associados	www.galloro.com.br

Source: research data

The interviewees occupy outstanding positions in the professional segment (Collins & Bloom, 1991; Zeff, 1980). The efforts needed to hold, transcribe, validate and analyze the interviews limited the number of interviewees (Collins & Bloom, 1991). The interviewees' experience and activities presiding accounting entities evidences a network of social bonds, appointed in Ardichvili, Cardozo and Ray (2003) and in Freitas and Teixeira (2014).

Next, the most important statements are described in the order of the interviewees in Table 5. Then, the findings are analyzed and confronted with the research literature.

4.1. Block of Questions About the Administration of the Accounting Organization.

Question 1 asked about the work of relatives in the AO and if this relation influences the way it is managed: "Do other relatives of yours work at the AO? Does this influence the way you manage the organization?"

Table 6

Answers to the first question from the first block

N.º	Selected statement
1	Working with relatives is interesting. You create confidence, great credibility, when they are in tune with the management's thinking".
2	There's my son, he is the deputy president. Yes, it influences, mainly because he is responsible for the administrative-financial part, as well as the technology part. He is fundamental here. And he's worked at the company for 25 years.
3	Yes, relatives, the children. The wife worked here for a long time; she used to take care of the financial department; she doesn't work anymore today. This participation does not only influence now but has influenced in the past, because there are two moments: when the family was not present, because they were adolescents, and when the family arrived and embraced the profession. So, yes, it has influenced and is influencing.
4	I've got two brothers who work here. And today I've got nephews, some there, cousins, who by the way demonstrate great value. It does not influence. I abstain from all that. The company has an objective: to serve the clients as well as possible. Whoever did not adapt to that, there is very great probability of being dismissed.
5	Yes, I've got a son who's been with me for 20 years; today he's my partner and the main manager of our company. Of course the fact of having my son here influences a lot; sometimes it helps, sometimes it even bothers, because working with relatives is difficult.
6	The manager is a relative, she basically started with me. Today the company has been in the market for more than 28 years. My managers has great knowledge in all areas, which greatly facilitates the continuing growth of the company.
7	Yes. My wife works here; she's my partner, and I've got three other partners who are my children. It influences, of course it influences, because they've all got their responsibilities and it is my responsibility to charge for those responsibilities.

Source: research data

Relatives of the owners worked in all AOs: brothers, wives and children. These people work in relevant functions, which can influence the way the owners manage them. Interviewee 4 declared that the family does not influence the administration.

The assertion by Liba, Robles and Bacci (2001) is partially confirmed, that the AOs are characterized by a simplified family structure. In addition, the relatives may be influenced by the founders' profile, as appointed in Ferreira, Santos and Serra (2010).

Question 2 asks about the delegation of authority: "How do you delegate authority? What do you feel when you delegate?"

Table 7

Answers to the second question in the first block

N.º	Selected statement
1	I delegate lots of things, but there are things I don't know... Our soul, our spirit, our profile is to complete what you have delegated. I feel comfortable with delegating.
2	The model I have created from the beginning was decentralized. I couldn't physically attend to everyone, which is why I gradually added employees since the beginning.
3	A leader who does not delegate authority is not a leader. If you centralize everything in yourself, the growth is limited to the size and capacity of your physical resources.
4	Believe it or not, it's what I like to do most.
5	I delegate that without any problem.
6	Great tranquility. First, when I delegate the responsibility, I also delegate authority to the people responsible. I delegate to the people I trust, related to their professional skills.
7	I feel relieved because I used to do everything. I feel more relieved.

Source: research data

The interviewees reported feeling at ease to delegate powers and exercise their leadership. They add that, to delegate authority, the people need to demonstrate confidence and professional skill to solve the problems that emerge. This confirms Cruz' argument (2009) about the entrepreneurial leader being capable of strategically orienting the employees instead of controlling them, understanding and exploring their potential, using means that develop company and employee.

Question 3 asked about the relation with the collaborators: "What are the relations with your collaborators like?"

Table 8

Answers to the third question in the first block

N.º	Selected statement
1	In the course of 47 years, I think about one thousand collaborators have been here. How many labor complaints in those 47 years? Six. So that's an index you can use to show the behavior with the collaborators.
2	One a month, I go to the training room, I talk to transmit knowledge to everyone, and the directors, coordinators and managers will always be there.
3	It is a relationship of equality; there is no difference; there is respect and limits within the hierarchy but, in daily work, we are equal, human beings; there is no difference; each person has his role and a mission to accomplish. Authority should prevail, at the right time, when the line of mutual respect is crossed.
4	The relationship is good, but there are few opportunities for me, personally. Today, my three partners do the management today. I'd say the relation is very good.
5	I am of course expected to say good things, but during these 42 years I'm here we haven't had one labor complain. I'm very proud of that.
6	I've always treated them with the maximum respect, attempting to participate in their personal life, somehow. My relation with them is as good as it can be. They say I'm not a boss but a father to them. But it's a father they respect, and I also highly respect them.
7	The environment here at the office is cordial. Normally the people like the environment; another factor is that the people stay many years with us.

Source: research data

The interviewees indicated a good personal and professional relationship with the employees, in a pleasant and free work environment, in which their opinions are heard and analyzed to improve the management of the AO. They declared having a relationship of equality, within the AO hierarchy. This confirms the assertion by Gatti (2000) that the partners' attitudes in the 1970's were resistant to changes and based on their experiences and that, as from the year 2000, they have been more aware to work in teams, leading and participating in changes. Two interviewees reported being more distant from the direct professional relation with the employees and that the department managers are responsible for this contact.

Question 4 addressed the recruitment and selection of collaborators: "What do you seek when you recruit and/or select personnel?"

Table 9

Answers to the fourth question in the first block

N.º	Selected statement
1	There are two ways in which we recruit collaborators. First, there are those who are young and whom we perceive by feeling that we can invest a lot in that collaborator. Another way is to recruit collaborators who have worked in an accounting office.
2	The first thing is to verify whether he fits into our profile, regarding keeping one's word, honesty. People who are late and do not dress well, that is all taken into account when hiring somebody.
3	We look for discipline, dedication; a person who is committed in qualitative terms, who is seeking cultural and professional enhancement and who likes the profession.
4	There is an internal person from human resources to take care of that sector and I've hired an expert, a psychologist from the external human resource area.
5	My staff first tries to get to know the person, the human being, because I think it's easier for you to teach the job to the person than to teach the person to behave properly.
6	First I look at the person's profile, the human being, now the professional, that will all be considered.
7	Character. Character is important; the professional should have that, but also check whether the person is interested in progressing. If the person does not think of progressing, we don't hire him.

Source: research data

The statements reveal that the characteristics sought in new collaborators at the AOs are: young people, wanting to grow, who like the profession, honest, dedicated and aligned with the profile of the AO. This confirms Thomé's statement (2001) about the delivery of high-quality services by the AO demanding collaborators whose profile is appropriate to the department they will act in. Brundo, Macke and Ghedine (2004) discussed the competency logic, analyzing the existing gap between the individual competences needed and the actual competences of the professionals working at an AO in Porto Alegre (RS).

The previous experience is left to the background, as the job will be learned over time. They mentioned the current difficulty to find qualified workforce.

Question 5 asked about strategies to develop or conquer new clients: "What strategy do you use to develop/conquer clients?"

Table 10

Answers to the fifth question in the first block

N.º	Selected statement
1	Fortunately our office has never needed to look for clients. Since the start, when we set up our office at home, all clients who came to us were indicated, they came to us by word of mouth. And, until today, our office's profile remains within that philosophy.
2	It seems incredible, I don't use it often, the technique of announcing that we are working here, that it's a distinguished accounting firm. There's no propaganda; that's the strategy. What's more important is the face-to-face; our client who indicates us.
3	The strategy is, first, to always preserve our services focused on ethical behavior, professional practice in accordance with our rules; offer the client something more than he needs. So new clients are captured first of all through existing clients; attending well; preserving through quality; preserving through ethics.
4	In some studies, we perceive that the clients are indicated by others. It's the large majority. So what we try to have in the market is a good reputation, knowing that you don't cheat anyone. So the word of mouth is still the best business.
5	Look, we are quite conservative, like most accounting companies I think. Our marketing is poor, we don't have a lot of marketing perspective. So it's the indication of another client. You attend a client well and that client will certainly speak highly of you, will indicate you in a conversation among businessmen.
6	Well, the best strategy you have is to do a good job. All cases that came here were indicated.
7	Normally by indication, by word of mouth, 90% comes by indication.

Source: research data

The AOs do not adopt marketing strategies to attract and conquer new clients. Few forms of publicity are used; indications by former clients prevail. The participants consider that they are indicated because they offer high-quality services and ethical behavior. The findings by Peleias et al. (2007) are confirmed, involving 259 AOs from São Paulo, appointing the embryonic and intuitive use of marketing tools in the sector and that the accounting entrepreneurs could adopt these instruments as yet another element to support the business, valuing the services. Pereira (2005) proposed a model to restructure the AOs, highlighting that the use of marketing in AO is a fundamental condition to increase the profitability.

Question 6 asked about the strategic planning: “Do you elaborate Strategic Planning in your company? Why?”

Table 11

Answers to the sixth question in the first block

N.º	Selected statement
1	From the start, we've always had an advisor, an external consultant. Because he comes with external eyes to say what he thinks about our strategies.
2	We hold weekly meetings. That is the administrative planning strategy.
3	Yes, the guideline is strategic planning. Knowing what we want, where we want to get and how to get there.
4	I participate in the main meeting. When it is written down, it is discussed by the group and everyone participates in the discussion with a view to a strategic approach of the objectives.
5	Yes. We do the strategic planning. We decide that among the company directors. We elaborate a planning for at least two years.
6	I elaborate an entire planning here, because we have dates for everything and different objectives to be achieved.
7	Yes. We are always talking; it is always discussed. We plan the growth, or reduction, or constancy of the client. That is always discussed.

Source: research data

The interviewees declared that they elaborate the strategic planning in meetings with other managers, to discuss the development of the activities. They consider it important to define the routes to follow with a view to delivering better services to the client, increasing their profitability. The assertion by Kotler (1992) is confirmed, according to whom strategic planning is a management process to orient and reorient the company business and products in order to produce satisfactory profit and growth; nevertheless, it differs from the findings by Peleias et al. (2011) about the positioning and implementation of strategic planning in 50 AOs from São Paulo, in which most interviewees consider it important, but do not actually intend to implement it.

Question 7 asked about the competition “How do you see the competitors/competition?”

Table 12

Answers to the seventh question in block 1

N.º	Selected statement
1	There isn't any, there isn't any. There is no competition in an accounting office. I don't see competition in our activity, in our philosophy, in greater São Paulo.
2	As the leader of the professional union, we never see them as competitors, but as professional colleagues. So I don't see them as competitors.
3	The view we have learned over time is that there is no competition among the accounting professionals. I think that, the more we join in the entities that represent the profession. The associations, debating themes we take interest in, we will all grow and learn faster.
4	The competitors are people who are increasingly getting qualified. I see them as other sources; they are cells equal to mine, which want to grow and work correctly.
5	I don't see them as competitors, I see them as partners.
6	That's the main fight I have: some pretend that they do it, others pretend that they pay. So I'd say the main problem is this unfair competition, unqualified people; people who compete by doing things cheaply to catch the client.
7	They are not competitors, they are companies from the same activity branch. In accounting, we have related companies. We are not concerned with related companies.

Source: research data

Five interviewees reported that they do not consider other AOs as competitors, but as partners in the profession. Two interviewees state that there is competition, each seeking one part of the market. They reported that there are unprepared and malicious professionals, offering cheap and bad services, which undermine the reputation of the profession. The study by Nóbrega et al. (2010) is confirmed, about the satisfaction of 306 retail managers from Sousa (PB) with the quality of the accounting services offered, finding that confidence, image, punctuality, agility and readiness to attend to the clients are important attributes for the AO and its professionals.

4.2. Block of Questions About the Interviewees' Entrepreneurial Profile.

Question 8 asked about what is necessary to be successful in the accounting profession: "What do you consider necessary to be successful in your activity sector?"

Table 13

Answers to the eighth question in the second block

N.º	Selected statement
1	You need to be informed 24 hours per day, because then you have the time to immediately take all measures and benefit your client.
2	There are different factors. But one of the things is the corporate philosophy. There needs to be a guideline, which is the company philosophy. That is one of the factors.
3	Great struggle, persistence and perseverance. Looking at the medium and long term, always believing that stability will result from a course marked by lines of dignity.
4	Be knowledgeable, dedicate yourself with heart and soul. Dedication, honesty and seriousness, those three variables are important in any growth.
5	Being a serious person, with credibility, credibility and more credibility. We need to be super up-to-date. Therefore, you basically need to be competent, studious, dedicates, and that's where credibility and ethics come in, two things that move along together.
6	I think it's knowledge. I always try to be up-to-date. I participate in all congresses, even global events. You always need to be up-to-date if you want to be successful; I am always amidst accounting professionals and entities.
7	Courage. A person cannot be fearful. You cannot be crazy either, but not fearful either. Great, great persistence. I am always persisting in getting updated. Knowledge is important.

Source: research data

The necessary characteristics mentioned to be successful are: knowledge, permanent recycling, competence in developing activities, honesty, seriousness, struggle, dedication and persistence. The literature is confirmed. Dornelas (2012) affirms that entrepreneurs are dedicated, perceive business opportunities and are perceptibly determined and optimistic. Ferreira, Santos and Serra (2010) mention initiative; dedicating time and effort to the objective and independence. Mirshawka (2004) highlights good intellectual preparation, turning into an investigator of the themes related to your business and having a positive attitude.

Question 9 asked about the essential characteristics to be successful in daily work as an accounting entrepreneur: “What do you consider essential to be successful in your daily work? Does that somehow explain your success?”

Table 14

Answers to the ninth question in the second block

N.º	Selected statement
1	I think that what is fundamental for us to be successful in daily work solely and exclusively depends on you. I think ethics is important. As people gain trust in us, because of our ethical behavior, I think success is multiplied; it's a consequence.
2	In summary, seriousness. Complying with the commitments and making the clients feel satisfied.
3	Great struggle, persistence and perseverance, a course always marked by lines of dignity.
4	Seriousness, being concerned with never causing losses to anyone. You always need to be seriousness, more than anything.
5	Dedication. I think I've never measured my work time; I've always dedicated myself 24 hours. I dive into what I do. I think that dedication is what somehow made me successful. The client knows he can count on me.
6	Again, I return to ethics, honesty, knowledge; we should always be updated. I think that's fundamental. And if you don't have that, you don't evolve.
7	I think entrepreneurship is extremely important. It's the desire to attend well and do well what you intend to do. That desire is the best thing there is to grow and be successful.

Source: research data

The essential characteristics mentioned to be successful are: acting according to ethical principles; seriousness and honesty towards the clients; confidence, persistence and perseverance. They consider success as a consequence for the people who have these characteristics. The statement by Gatti (2000) is confirmed, who argues that the modern management of AOs depends on the evolution in their partners' attitudes over time, requiring constant updating to continue in the business environment.

Question 10 sought advice for the people who start, own or manage an AO: “What would you say to people starting their business or managing an AO?”

Table 15

Answers to the tenth question in the second block

N.º	Selected statement
1	For people starting a business, you need to be very firm, determined. You need to be sure that you will be an excellent professional. You shouldn't look at your pocket. The pocket is the last thing he needs to look at; he needs to look at the client's pocket; always putting money in the client's pocket, because his money comes automatically.
2	Believe in God, because we are his children, we are guided by him and have people he admires, gurus, pray daily calling by the name, asking for his blessing, orientation.
3	That's an interesting moment. It's an excellent opportunity for students. There is enough employment for an accountant. An accountant who studies, who dedicates himself, he gets work at any time. Good professionals do not get unemployed. So I'd say there is no better profession than ours in terms of opportunity.
4	They truly need great dedication, seriousness in what they do. There is no miracle; it's a conservative activity and conservatism is more work. The accounting area offers full employment for competent professionals. There is always something that needs improvement. It's a very arduous profession. There is no success without work in the accounting area.
5	Believe. It's a profession with less glamour, but more satisfaction and a lot of money. In the course of my professional life, I've never sought a lot of money, I've always sought professional satisfaction, and the money came naturally, a consequence. Learn, and do not only do your job, look at what the neighbor is doing, learn from him, learn other work than your own, read about other themes than yours, be a cultured person, interested. So the secret of success for this group who is starting now is a bit more perseverance, dedication, commitment, people are not committed to the job.
6	First, they need to prepare well, have quality, talk at least English and Spanish, preferably fluently. Invest in knowledge, mainly in communication; try to read a lot, study, get better and focus, I'd say that until today it's a specialization in the accounting area itself. Do not want to be a generalist; try to get better in certain focus areas.
7	For people who are starting; it's very important to know the Accountant's Code of Ethics well. You should work persistently, study, pay great attention to your responsibilities, with precision, because the professional is valuable if he is a precise professional. A professional who does not assume his responsibilities cannot be truly successful. So, if the person is capable, responsible and assumes what he hired, what he promised, he will end up being successful.

Source: research data

The advice offered to manage an AO includes: dedication, determination, seriousness, commitment, knowledge, permanent updating, speaking another language and like what you do. They emphasized the excellent timing with plenty of job opportunities. They strengthened the belief in the profession and not only in the financial aspect, which is a natural consequence. The argument by Dornelas (2012) is confirmed about entrepreneurs being dedicated people, who perceive business opportunities and whose apparent characteristics are determination and optimism.

Question 11 asked about the possibilities of being successful as an entrepreneur: "Describe the current environment in terms of the possibilities for a person to be successful as an entrepreneur (corporate, professional)?"

Table 16

Answers to eleventh question in second block

N.º	Selected statement
1	Based on my experience over the years. In isolation, alone, it's very difficult. Then I'm going to set up an office, let us suppose. I find it very difficult, alone, individually.
2	Dishonestly easier. There is no denouncement, no criteria to survey the ruses, and a lot of people are growing.
3	It is easy today. I think it's a matter of believing. You need to have faith and believe in what you believe, get convinced of what you believe, with love, fight and not be afraid of the first difficulties, overcome difficulties.
4	Today the space is different. Economics and taxing are more complex and you need at least three people at first, either two or three, you can cope with two, as a partnership. You don't see accounting offices today starting with a single person. It's almost impossible to be competent in everything. But if you join two competent people, who dedicate themselves, who spend their time, you have to be successful.
5	It's more difficult. I started without clients, without anything, from door to door, taking my card. I think that, today, if you want to set up an accounting firm, you first need to work in a good accounting office, work in an audit company, if possible, join all those experiences and then, yes, set up an accounting company a bit more structured. I think that, today, the trajectory I followed is not that easy to follow. Today you are unable to without software, systems, you need to invest, things that in the past you just needed a bit of intelligence.
6	Success is closely linked to knowledge and opportunities. There are people who've got all that and miss a bit of luck. Although luck is always linked to work. I see it like that, work, knowledge, continuing knowledge. If you apply that and try to be transparent and ethical, you've got everything to be successful.
7	The entrepreneur has to want things, needs a target to be achieved, and these targets should always be renewed. You need to be a leader, know how to respect people, be ethical in your relationships. I think that 50% of your success depends on the person's attitude, relationship, on observing the personal and professional ethics, and having good knowledge.

Source: research data

According to four interviewees, today, it is more difficult to be successful, because the market is more complex, with different obligations that demand great knowledge from the entrepreneurs. According to one of them it is easier, it is enough to believe and be convinced of what one believes in; not be afraid and surpass difficulties. Two of them affirm that it depends on the opportunities that emerge.

Question 12 asked whether the interviewee considers himself an entrepreneur: "Do you consider yourself an entrepreneur? Why?"

Table 17

Answers to twelfth question in second block

N.º	Selected statement
1	I think I an excellent and honest entrepreneur.
2	Yes. Always.
3	I consider myself a successful entrepreneur, with great fighting spirit, persistence and perseverance.
4	I think that from where I started to do what I did, I'd definitely answer yes.
5	Yes, yes. Because I am always looking for challenges.
6	I consider myself one yes. I am a very articulated person, I see a lot of businesses.
7	I think that yes, I still am.

Source: research data

All of them declared to be entrepreneurs, for the following reasons: they look for new challenges; despite the age, they attempt to plan and undertake something new; they started the companies small and today occupy an outstanding position in the profession. The findings by Matias and Carvalho (2012) were confirmed, who found that 84% of the accounting entrepreneurs studied in Belo Horizonte (MG) have four entrepreneurial competences that are better developed: capacity to set targets; initiative to seek new information; search for new opportunities and personal commitment. Similarly, Silva and Solino (2012) analyzed accounting service providers in the city of Natal (RN) and found that these professionals' profile is innovative, a doer and implementer of visions, self-confident, an agent of change and stimulator of economic growth.

Question 13 asked about the competences needed for the entrepreneur: "What competences do you have and do you consider important to be an entrepreneur?"

Table 18

Answers to 13th question in second block

N.º	Selected statement
1	My competence is that I am politically ethical. I think that, to be an entrepreneur, the people need to trust you. If the people do not trust you, I think that you don't have credibility to face the challenges. So ethics is fundamental.
2	Look, the answer is simple. Be professional and honest. The rest everyone has. That is the road to success, in any area, not just in Accounting.
3	My competence is not to hoist a flag without knowing what I am talking about. The other skill is that I don't engage in a discussion without knowing what I am talking about.
4	Effort, sacrifice to be successful. Without losing respect for everyone, dedication, honesty, seriousness. These variables are important in any growth.
5	I think that honesty, basically honesty.
6	Ethics, honesty, knowledge, always being updated. I think that's fundamental.
7	Willpower, persistence, courage, weighing, and saying "no" when necessary.

Source: research data

The interviewees declared that they possessed the following important competences to be entrepreneurs: be ethical, honest, knowledgeable, make efforts, dedication, persistence and permanent updating. These characteristics confirm the literature on the entrepreneurial profile. Ferreira, Santos and Serra (2010) affirm that the entrepreneur is defined in terms of behaviors and attitudes, not personality traits or other innate characteristics. According to Emmendoerfer (2001), the human being is not an inborn entrepreneur. But he develops the characteristic in the environment he lives in, as the environment, the time and the place can influence this characteristic positive or negatively.

The findings permit additional inferences, in comparison with the literature. The interviewees' corporate alert may have been motivated by a combination of factors: common personality traits, previous knowledge about the potential of the profession as accounting entrepreneurs, experience and a large network of social bonds, the latter inherent in the experience and further activities of all presiding professional accounting entities (Ardichvili, Cardozo & Rey, 2003; Freitas & Teixeira, 2014). The reports on the corporate experiences contribute to further knowledge and understanding about the foundation and management process of an AO (Freitas & Teixeira, 2014). Like in Business Administration, the potential of the dialogue between History and Accounting, focused on the present management of the AOs, offers further knowledge and understanding to understand the organizational reality. The study helps to understand why the group of AO chosen as the research locus is administered in the way the interviewees described (Gomes & Santana, 2010).

5. Final Considerations and Future Possibilities

This study reports on the results obtained in a research to identify and analyze attributes that are considered important to perform the profession by a group of accounting entrepreneurs in greater São Paulo. The field research, developed through interviews, aimed to identify opinions and experiences of seven entrepreneurs from accounting organizations, through the oral history technique, furthering new reflections. The interview script contains two blocks of questions, which refers to the administration of the AO and the entrepreneurial profile.

The questions from block one revealed that: in all AOs, relatives of the owners work in relevant functions, what according to most of them influences the management of the AO; authority is delegated, a characteristic of leadership; a good professional relationship exists between the partners and employees, in a pleasant and free work environment; the recruitment privileges young, honest, dedicated people who want to grow, like the profession and are aligned with the AOs' profile. The experience occupies a secondary place, as the services will be learned over time; there are no declared marketing strategies, and the new clients are conquered upon indication by former clients; strategic planning is adopted, involving periodical meetings with the managers of the AOs; the other AOs are considered partners in the profession, not competitors. The existence of unprepared professionals was appointed, offering cheap and bad services, downgrading the profession.

The questions from block two revealed that: the characteristics required to be successful in the segment are: knowledge, constant updating, competence, honesty, seriousness, fighting spirit, dedication and persistence; the characteristics that explain the interviewees' success are: acting ethically, seriously and honestly with the clients; confidence, persistence and perseverance; they understand that the profession goes through a good time, with several opportunities and that one should not only look at the money, as that is a natural consequence; all participants consider themselves as entrepreneurs due to reasons like: seeking new challenges, always planning and undertaking something new and they started their companies small and today occupy an outstanding position in the profession (Hammond & Sika, 1996).

The use of the oral history revealed different representations and interpretations about some events related to the foundation and management of an AO (Hammond & Sika, 1996). Four interviewees consider that it is more difficult to be successful as an entrepreneur due to the complexity of the market: one thinks that it is easier, that it is enough to believe and get convinced of what one wants; two think it does not matter, because it depends on being prepared to seize the opportunities that emerge.

The researchers consider that the proposed objectives were achieved and that the interviewees' answers reveal characteristics and profiles inherent in the performance of the profession, such as: they started the organizations in a simple manner, in a family sphere; they are structured in departments, delegating power; they achieved an outstanding position in the accounting profession through great work, dedication and persistence; they perform the activities based on ethics, honesty and seriousness; they seek new challenges and enterprises; and their target is the valuation of the accounting profession. In summary, the impact of Accounting in the interviewees' personal and professional life could be identified (Hammond & Sikka, 1996).

Based on the importance of the theme and the wealth of the interviews held, further research is suggested to identify important attributes in the performance of the accounting profession in other regions, including the possibility of further comparisons with this research.

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