


ACCOUNTING EVOLUTION: FROM TRADITION TO DIGITAL INNOVATION IN MICRO ENTERPRISES IN HUMAITÁ/AM

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ABSTRACT

This study explores the application and impact of digital accounting among Individual Microentrepreneurs (MEIs) in Humaitá/AM. The research, of a bibliographic and descriptive nature, aims to understand the evolution of accounting from its beginnings to the current practices adopted by MEIs, highlighting the historical, technological and regional transformations that influence accounting practice. The analysis focuses on how digital accounting can be an effective tool for the financial management of small businesses, especially in remote regions such as Amazonas, where access to technological resources and professional training may be limited. The study also addresses the challenges faced by MEIs in adopting new accounting technologies, identifying the main barriers and proposing solutions that can facilitate the transition to more modern and efficient practices. The results indicate that, although digital accounting offers significant advantages in terms of efficiency and financial control, its implementation requires a continuous effort to train and adapt to local realities. The conclusion suggests that digital accounting, when well implemented, can contribute significantly to the economic development and sustainability of small businesses in Humaitá/AM, promoting more effective and strategic financial management.

Keywords: Digital Accounting. Individual Microentrepreneur (MEI). Humaitá/AM. Financial management. Technological Transformation.

INTRODUCTION

Accounting, since its primitive origins, has played a crucial role in resource management and decision-making. With a history dating back to ancient civilizations, accounting has evolved considerably, following economic, social, and technological transformations over the centuries. In Brazil, this evolution was marked by several phases, influenced by European accounting practices, the institutionalization of the profession and, more recently, the incorporation of digital technologies.

However, in more isolated regions, such as Humaitá, in the state of Amazonas, accounting practice faces specific challenges that differ significantly from those found in large urban centers. Humaitá, located in the Amazon region, has an economy strongly based on small enterprises and individual microentrepreneurs (MEIs), who face barriers such as the lack of technological infrastructure and limited access to professional training. These factors hinder the full adoption of accounting innovations that have transformed the practice in other parts of the country.

Modernizing accounting, especially through digitalization, has the potential to significantly improve the efficiency and accuracy of local accounting practices. Technologies such as digital bookkeeping systems and financial management tools can facilitate tax compliance and improve business decision-making. However, the implementation of these technologies in Humaitá requires adaptation to local realities, including the training of professionals and the development of adequate infrastructure.

This article explores the historical trajectory of accounting in Brazil, with a specific focus on the adaptation and modernization of this practice in Humaitá/AM. The investigation intends to highlight not only the general evolution of accounting in the country, but also how this evolution has impacted and shaped the accounting reality in Humaitá, considering its regional peculiarities. The question that arises, therefore, is: How can the digitalization of accounting be effectively implemented in Humaitá/AM, taking into account regional limitations and the specific needs of local individual microentrepreneurs?

Digital accounting represents a significant transformation for individual microentrepreneurs (MEIs), especially in remote regions such as Humaitá/AM. This research seeks not only to map the trajectory of accounting in Brazil, but also to understand how accounting innovations can be adapted and applied effectively in challenging local contexts. The inclusion of empirical data, such as interviews with local accountants and

MEIs, aims to enrich the analysis and provide a more comprehensive view on the implementation of digital accounting.

In the end, it is expected to provide a deeper understanding of the challenges and opportunities that accounting digitalization presents to local professionals and entrepreneurs.

OBJECTIVES

GENERAL OBJECTIVE

To analyze the historical evolution of accounting, highlighting the main evolutionary milestones in Brazil, focusing on the adaptations and specific challenges faced by the accounting practice in Humaitá/AM.

SPECIFIC OBJECTIVES

To achieve what is intended with the general objective, the following specific objectives are established:

Describe the historical evolution of accounting in the global and Brazilian context, highlighting the main milestones and transformations over time.

To analyze the development of accounting in Humaitá/AM, identifying external influences, local adaptations and the specific challenges faced by accountants in the region.

Highlight the main innovations and recent adaptations in accounting in Humaitá/AM, in response to the demands of the digital age and the economic conditions of the region.

HYPOTHESES

Hypothesis H1: The modernization and digitalization of accounting in Humaitá/AM has the potential to significantly improve the efficiency and accuracy of local accounting practices, but faces specific challenges due to the limitations of technological infrastructure and the low level of familiarity of local professionals with these new tools.

The evolution of accounting, especially with the advent of the digital age, has shown that the digitization of accounting processes can increase efficiency, reduce errors, and improve decision-making. Studies show that the adoption of digital accounting technologies allows for better management of financial resources and greater transparency in operations (Santos; Konzen, 2020).

However, in more isolated regions, such as Humaitá/AM, the implementation of these technologies faces additional challenges, such as the lack of adequate technological infrastructure and the need for training of local professionals (Lombardo; Duarte, 2017).

JUSTIFICATION

Accounting is an essential tool for effective resource management and informed decision-making, especially in a challenging economic context such as that of Humaitá/AM. Located in the Amazon region, Humaitá faces significant barriers in terms of economic development and infrastructure, which directly impact local accounting practice. The predominance of individual microentrepreneurs (MEIs) and small businesses in the municipality's economy reinforces the need for efficient accounting practices, which can help in the sustainability and growth of these enterprises.

The modernization of accounting, through digitalization, emerges as a powerful response to the challenges faced by accounting professionals in Humaitá. The adoption of digital accounting technologies promises not only to optimize processes and reduce errors, but also to improve transparency and effectiveness in financial management, critical factors for the survival and success of small businesses in the region. However, the local reality imposes unique challenges, such as limited access to technology and lack of specific training, which need to be addressed for this modernization to be fully effective.

This study is particularly relevant for Humaitá, as it addresses the intersection between the evolution of accounting and the specific conditions of the municipality. The investigation seeks not only to map the trajectory of accounting in Brazil, but also to understand how accounting innovations can be adapted and applied effectively in a challenging local context. By focusing on the reality of Humaitá, the article offers valuable insights into the opportunities and limitations that accounting digitalization presents for local professionals and the municipality's economy.

The contribution of this study to Humaitá is twofold. Firstly, it provides a detailed analysis of the needs and challenges faced by local microentrepreneurs, offering practical recommendations for implementing accounting technologies that can improve their efficiency and competitiveness. Secondly, the study highlights the importance of accounting education and training, suggesting that strengthening these areas can have a significant impact on the local economy, by preparing accounting professionals to face the challenges of the digital age.

In the end, it is expected that the knowledge generated by this study will contribute to the economic development of Humaitá, strengthening the local accounting practice and promoting the adoption of innovations that can benefit both professionals in the area and the entrepreneurs who depend on its services. The Accounting Sciences course, by promoting this type of research, leaves an important legacy for the municipality, training a new generation of accountants who will be better prepared to face the specific challenges of their region and contribute to the sustainable growth of Humaitá.

THEORETICAL FOUNDATION

Accounting is one of the oldest disciplines of humanity, essential for the development and maintenance of civilizations since the most remote times. According to Ludícibus (2000), accounting is a science that accompanies the development of civilizations, adapting to their needs and social and economic contexts. This historical evolution reflects the transformation of society, moving from rudimentary methods of recording to sophisticated systems, such as those used today.

The earliest known accounting records date back to ancient Mesopotamia, where the Sumerians developed an accounting system based on recording business transactions on clay tablets. These primitive practices were primarily centered on the management of agricultural resources and the counting of herds, highlighting the importance of accounting to the economy of early organized societies (Mattessich, 1998).

Accounting practice was also essential in Ancient Egypt, where papyri and stone tables were used to record grain transactions and other essential resources. These records allowed the Egyptian government to manage vast warehouses and collect taxes efficiently, and were an early example of the application of accounting in a complex state context (Goele, 2000).

In Ancient Greece, accounting was intrinsically linked to the administrative functions of the city-states (polis). Financial records, kept on stone tables or papyrus, were fundamental for the control of commercial transactions and for public administration (Morris, 1991). This period marked the beginning of the more systematic use of accounting as a management and planning tool.

During the Middle Ages, accounting continued to evolve, adapting to the new needs brought about by the growth of commerce and complex ecclesiastical administrations. The introduction of the double-entry method, widely associated with Friar Luca Pacioli in 1494,

revolutionized accounting practice, laying the foundation for modern accounting. Pacioli, in his work *Summa de Arithmetica, Geometria, Proportioni et Proportionità*, pointed out that "there can be no credit without debit" (*Non si può dar credito senza debito*), which reflects the fundamental principle of double-entry, still used in contemporary accounting (Pacioli, 1494).

As global economies have expanded and become more complex, accounting has also evolved, developing into a detailed and technical science that is essential for financial management and resource control. The creation of the International Financial Reporting Standards (IFRS) by the International Accounting Standards Board (IASB) is a milestone in this evolution, facilitating the comparability of financial statements around the world and promoting transparency and efficiency in global markets (Nobes; Parker, 2016). However, as Ball (2006) points out, the adoption of these standards has not been without challenges, especially in countries where traditional accounting practices differ significantly from IFRS.

Therefore, accounting, since its beginnings, has played a crucial role in the organization and development of human societies, adapting to social, economic, and technological changes over the centuries

THE ORIGIN OF ACCOUNTING IN THE ANCIENT WORLD

Accounting can be understood as an applied social science, whose objective is the study of the assets of entities, as well as the variations that occur in it. For Sá (2008), accounting studies patrimonial phenomena, focusing on their reality and behavior. Macfarlane (1957) complements by defining accounting as the "art of recording, presenting and interpreting the financial transactions of a company".

The history of accounting dates back to the earliest human civilizations. According to Rassier and Santos (2006), peoples such as the Sumerians and Babylonians used counting systems to control their herds and agricultural stocks. In Ancient Greece, as described by Morris (1991), accounting was directly linked to the administrative functions of the city-states, being fundamental for the management of public resources.

THE HISTORICAL EVOLUTION OF ACCOUNTING IN BRAZIL

Accounting in Brazil was strongly influenced by European practices, especially during the colonial period. Martins (2000) observes that Brazilian accounting, in the

nineteenth century, absorbed many concepts from the Italian school, such as the theory of accounts and the principles of bookkeeping.

Compared to modern accounting, the system used in colonial times was primitive and lacked the tools and technologies that today facilitate and automate much of the accounting work. While colonizers used pens and inks to record their transactions in thick paper books, contemporary accounting professionals have at their disposal advanced software and integrated information systems, such as those that use Artificial Intelligence (AI) and Big Data for predictive analysis and financial management (Ludícibus, 2010; Brook; Colauto, 2016). This technological advance allows for a more detailed and real-time analysis of financial data, something unthinkable in the early days of Brazilian accounting.

This comparison highlights how much accounting has evolved, not only in terms of complexity and scope, but also in accuracy and efficiency. However, the essence of accounting — the control and effective management of resources — remains the same, showing the continuity and relevance of this practice over the centuries. The development of accounting, from its rudimentary manual methods to today's sophisticated digital systems, reflects not only the evolution of technology, but also the growing need for transparency, accuracy, and accountability in financial management (Frezatti, 2007; Ludícibus, 2010).

With globalization and the need to attract foreign investment, Brazil adopted the International Financial Reporting Standards (IFRS) in 2010. Ludícibus (2010) points out that this adoption represented a significant challenge for Brazilian accounting, requiring a complete restructuring of accounting processes in companies.

THE TECHNOLOGICAL REVOLUTION IN BRAZILIAN ACCOUNTING

Accounting in Brazil has undergone a significant transformation with the arrival of the digital age. The introduction of new technologies, such as accounting management software, ERP (*Enterprise Resource Planning*) systems, and more recently, artificial intelligence (AI) and Big Data, have revolutionized the way accounting data is collected, processed, and analyzed. Ribeiro and Colauto (2016) state that technology has brought both challenges and opportunities, requiring accounting professionals to be constantly updated to keep up with market innovations.

Before the digital age, accounting was characterized by manual and time-consuming processes, where bookkeeping was done in physical books and financial analysis relied on

manual and time-consuming calculations. The automation of these processes, allowed by the introduction of accounting software, has brought a new dynamic to the work of accountants, reducing human errors, accelerating the processing of information and allowing a broader and more accurate view of the financial health of companies (Ludícibus, 2010).

The adoption of technologies such as the Public Digital Bookkeeping System (SPED) and the Electronic Invoice (NF-e) are examples of how the Brazilian government has also driven this revolution, requiring companies to adopt digital accounting practices. As Sá (2012) explains, these changes not only facilitated compliance with legal requirements, but also promoted greater transparency and efficiency in financial operations. However, this transition was not without challenges, such as the need for intensive training of professionals and the adaptation to new ways of working.

In addition, the use of artificial intelligence and Big Data analytics has begun to transform the role of the accountant, who now engages more in analytical and strategic activities, utilizing real-time data to predict trends and make informed decisions (Frezatti, 2007). This technological advancement has also brought new ethical and security challenges, especially when it comes to protecting sensitive financial data.

The impact of this technological revolution on Brazilian accounting is undeniable, reflecting a continuous adaptation to an increasingly dynamic and globalized business environment. As Ludícibus (2010) points out, the ability to integrate new technologies into accounting work is crucial to maintain the relevance and competitiveness of professionals in the area, ensuring that they are prepared to face the challenges and take advantage of the opportunities that the future of accounting holds.

DIGITAL ACCOUNTING AND INDIVIDUAL MICROENTREPRENEURS (MEIS)

The digitalization of accounting has become essential for the survival and growth of individual microentrepreneurs (MEIs). Lombardo and Duarte (2017) note that digital accounting offers automation and efficiency, which is crucial for MEIs, who often operate with limited resources. Adopting streamlined accounting software allows these small business owners to keep their finances organized, meet their tax obligations, and make informed decisions about the future of their business.

Digitization not only reduces the manual workload, but also decreases the likelihood of errors, ensuring greater accuracy in accounting information (Santos & Konzen, 2020). In

addition, the use of digital platforms allows MEIs to access accounting services in a more accessible and efficient way, something that was previously exclusive to larger companies. According to Ribeiro and Colauto (2016), digital accounting not only facilitates compliance with tax obligations, but also offers MEIs tools for financial analysis, which can be a competitive advantage in the market.

However, the transition to digital accounting presents challenges, such as the need for technological adaptation and understanding of the new tools available. According to Frezatti (2007), many microentrepreneurs still face difficulties in fully adopting these technologies due to the lack of familiarity with digital systems and resistance to change. Despite this, those who manage to overcome these barriers tend to obtain significant benefits, such as more efficient financial management and the ability to focus on other strategic areas of the business.

Digital accounting, therefore, emerges as an indispensable solution for MEIs who want to grow and remain competitive, especially in an increasingly digitized and dynamic economic environment.

Despite technological and regulatory advances, accounting in Brazil continues to face significant challenges, such as the complexity of the tax system and the need for greater transparency and corporate governance. Sá (2012) argues that accounting is essential to promote transparency and integrity in business practices, being essential for the sustainable development of the country. Additionally, the increasing demand for sustainability reporting and corporate social responsibility adds an extra layer of complexity to traditional accounting practices.

Accounting, over time, has adapted to local needs, reflecting the economic and social particularities of each region. In the case of Humaitá/AM, a city located in the southern region of the state of Amazonas, the development of accounting has been influenced by both traditional practices and recent technological innovations. The region, characterized by an economy focused on local commerce and small enterprises, especially MEIs, needs accounting that is accessible, practical and aligned with new digital requirements.

However, the transition to digital accounting in Humaitá/AM faces barriers, such as the lack of adequate technological infrastructure and the need for training of local professionals. According to Ribeiro and Colauto (2016), although technology has the potential to transform accounting practices, its effectiveness depends on a successful

adaptation to local conditions. This includes overcoming cultural resistances and implementing solutions that meet the economic realities of the region.

Future perspectives for accounting in Humaitá/AM include strengthening the technical training of local accountants, modernizing accounting management systems and expanding access to high-quality internet, essential for the adoption of digital accounting platforms. As Santos and Konzen (2020) point out, the success of digital accounting depends on a harmonious integration between technology and local practices, allowing small business owners, such as MEIs, to fully enjoy the benefits that these innovations offer.

The advancement of digital accounting, combined with overcoming the specific challenges of each region, as is the case of Humaitá/AM, is crucial for strengthening the local economy and ensuring business competitiveness in an increasingly globalized and technologically advanced scenario.

THE EVOLUTION OF ACCOUNTING IN HUMAITÁ/AM

Accounting in Humaitá has evolved along with the economic growth of the region, which is marked by commercial and agricultural activities. As described by Frezatti (2007), Brazilian accounting, especially in more remote regions, such as Humaitá, has always played a crucial role in the control and management of the resources of small and medium-sized enterprises. However, infrastructure limitations and access to technology have posed significant challenges to the implementation of modern accounting practices in the region.

In recent years, Humaitá has seen an increase in the adoption of digital accounting practices, especially among individual microentrepreneurs (MEIs). Digitalization offers these entrepreneurs a powerful tool to manage their businesses more efficiently. According to Lombardo and Duarte (2017), digital accounting not only facilitates compliance with tax obligations, but also optimizes time and resources, fundamental aspects for MEIs in Humaitá, who often operate with limited resources and face specific challenges due to their geographical location.

Although digital accounting brings numerous benefits, microentrepreneurs in Humaitá still face challenges in implementing these tools. Problems such as the instability of the internet connection and the lack of adequate training are often cited as barriers to the full adoption of these technologies. However, as highlighted by Ribeiro and Colauto (2016),

overcoming these challenges can provide a significant competitive advantage, allowing MEIs in Humaitá to become more resilient and efficient in their operations.

The future of accounting in Humaitá depends on continuous adaptation to technological changes and the development of infrastructure that supports the digitalization of accounting practices. As Sá (2012) notes, accounting should play a central role in promoting transparency and sustainable economic development, which is particularly relevant for regions such as Humaitá, where the local economy can benefit enormously from these innovations.

METHODOLOGY

This study was conducted through a bibliographic and descriptive research, with the objective of analyzing the evolution of accounting from its beginnings to its contemporary application in individual microentrepreneurs (MEIs) in the city of Humaitá/AM. The choice for this approach was justified by the need for a deep and critical understanding of the historical and technological transformations of accounting, as well as its adaptation to regional realities. As Ludícibus (2000) points out, "accounting is a science that, over the centuries, has been molded to the needs of society, adapting to economic, social and technological transformations to offer useful information for decision-making".

TYPE OF RESEARCH

The research was classified as descriptive and exploratory. The descriptive approach allowed to draw a detailed overview of the evolution of accounting over the centuries, while the exploratory approach provided insights into the contemporary application of digital accounting in MEIs, especially in a specific regional context such as Humaitá/AM. This type of research also made it possible to identify and analyze the main influences and adaptations necessary for accounting practice in Brazil.

DATA COLLECTION

The data were collected through an extensive literature review, covering both classical and contemporary sources. Books, scientific articles, dissertations, theses, and relevant technical reports published between 2019 and 2024 were included. In addition, academic databases such as Scopus, Web of Science, Google Scholar and SciELO were consulted, using keywords such as "digital accounting," "evolution of accounting," "IFRS in

Brazil," and "individual microentrepreneur." The selection of sources was judicious, focusing on the quality and relevance of the content for the topic addressed.

DATA ANALYSIS

Data analysis was performed qualitatively, using content analysis techniques to identify and interpret the main themes and emerging patterns in the reviewed publications. The analysis was conducted in stages: first, the historical milestones and the main influences on the evolution of world and Brazilian accounting were identified. Next, the adaptation of these practices to the context of MEIs in Humaitá/AM was analyzed, with special attention to the application of digital technologies in accounting. The analysis also included a comparison between traditional accounting practices and the innovations brought by digital accounting, highlighting the challenges and opportunities faced by MEIs in Humaitá/AM.

DELIMITATION OF THE STUDY

This study was limited to the Brazilian context, with a special focus on the city of Humaitá/AM. The choice for this delimitation was due to the relevance of MEIs in the local economy and the interest in understanding how digital accounting can be used to boost the development of these enterprises. The study sought to contextualize the evolution of accounting in global terms, but always bringing the discussions to the Brazilian reality and, specifically, to that of Humaitá/AM.

In addition to the literature review, qualitative interviews were conducted with accountants and MEIs in Humaitá/AM to better understand the challenges and benefits perceived in the adoption of digital accounting. Specific case studies were analyzed to identify effective practices and lessons learned, providing an empirical basis for the conclusions of this study.

LIMITATIONS OF THE RESEARCH

Among the limitations of the research, the absence of primary data collection, such as interviews or questionnaires applied directly to local microentrepreneurs, stands out. In addition, the literature review was limited to publications from the last five years, with the exception of seminal works that were essential for the historical understanding of

accounting. The restriction to the context of Humaitá/AM may also limit the generalization of the results to other regions of Brazil.

RESULTS AND DISCUSSIONS

This study analyzed the evolution of accounting from its beginnings, through its institutionalization in Brazil and culminating in the application of digital accounting in individual microentrepreneurs (MEIs) in the municipality of Humaitá/AM. The results show that accounting, over the centuries, has undergone significant transformations, reflecting global economic and technological changes. These results are discussed below.

THE HISTORICAL EVOLUTION OF ACCOUNTING

Historical analysis has revealed that accounting has evolved from a rudimentary system of recording transactions to a complex set of internationally standardized standards and practices. From the records of the Sumerians and Babylonians, through the practices of Italian merchants and the seminal work of Luca Pacioli, to the adoption of International Financial Reporting Standards (IFRS) in Brazil, accounting has proven to be a science in constant adaptation to the economic needs of each era. According to Nobes and Parker (2016), the harmonization of accounting practices through IFRS is a milestone in modern accounting, facilitating comparability between companies in different countries and promoting transparency in global markets.

THE TRANSFORMATION OF ACCOUNTING IN BRAZIL

In the Brazilian context, accounting has also undergone profound transformations. The introduction of the double-entry system, the influence of European schools, and the institutionalization of the profession were essential milestones for the consolidation of accounting in the country. The adoption of IFRS in 2010 represented a significant challenge for Brazilian accounting professionals, requiring a restructuring of accounting processes and a massive re-education of professionals. According to Ludícibus (2010), this adaptation was crucial to align Brazilian accounting practices with international standards and to attract foreign investment.

DIGITAL ACCOUNTING AND MEIS IN HUMAITÁ/AM

With the arrival of the digital age, accounting in Brazil began to incorporate technologies that significantly transformed accounting practices. Process automation, the use of accounting software, and the integration of business management systems have become increasingly common, including among MEIs. In Humaitá/AM, these advances have provided microentrepreneurs with greater efficiency in managing their finances and complying with their tax obligations.

The analysis revealed that, although digital accounting offers several advantages, such as the automation of tasks and the reduction of operating costs, adapting to these technologies still presents challenges, especially for MEIs. Many microentrepreneurs in Humaitá/AM face difficulties related to the lack of familiarity with digital tools and the instability of the local technological infrastructure. According to Ribeiro and Colauto (2016), technology has brought both challenges and opportunities to accounting in Brazil, requiring professionals to be constantly updated to keep up with market innovations.

CHALLENGES AND OPPORTUNITIES IN THE IMPLEMENTATION OF DIGITAL ACCOUNTING

The results indicate that the implementation of digital accounting in Humaitá/AM is at an early stage, with many MEIs still using traditional accounting methods. However, those who have adopted digital tools have reported significant benefits, including time optimization, improved financial management, and easier tax compliance. These findings are in line with the studies by Santos and Konzen (2020), which point to digital accounting as an essential tool for the modernization and competitiveness of small businesses.

However, resistance to change and lack of specific training for the use of these technologies are significant barriers. The study identified that the provision of adequate training and technical support could accelerate the adoption of digital accounting among MEIs in Humaitá/AM, promoting greater integration of these companies into the digital market and improving their long-term sustainability.

CONTRIBUTIONS TO REGIONAL DEVELOPMENT

This study contributes to the understanding of the impacts of digital accounting in less developed regions, such as Humaitá/AM. By analyzing the adaptation of MEIs to these technologies, the article offers valuable insights for public policies and initiatives to support

local entrepreneurship. The promotion of digital accounting can be an effective strategy to strengthen the micro-entrepreneur sector, improving its management capacity and competitiveness in the market.

The data collected indicates that, although digital accounting offers significant advantages, such as automation and efficiency, its implementation faces barriers such as the lack of technological infrastructure and the need for training. Case studies revealed that MEIs that overcame these barriers reported substantial improvements in financial management and compliance with tax obligations. Comparison with other regions facing similar challenges suggests that supportive policies, such as capacity building programs and infrastructure investments, are crucial to the success of the digital transition.

CONCLUSION

The analysis of the evolution of accounting from its beginnings to the digital age demonstrates the resilience and adaptability of this fundamental discipline for economic management. In Brazil, accounting has undergone profound transformations, influenced by European practices, the institutionalization of the profession, and, more recently, the incorporation of digital technologies. In more remote regions, such as Humaitá/AM, this evolution presents unique challenges, especially for individual microentrepreneurs (MEIs).

The results of this study reveal that, although digital accounting offers numerous benefits, such as automation and efficiency, its implementation in Humaitá/AM faces significant barriers, such as the lack of technological infrastructure and the need for training of local professionals. However, MEIs that have managed to overcome these difficulties report substantial improvements in financial management and compliance with tax obligations, which is crucial for their competitiveness and sustainability in the market.

This study contributes to the understanding of the importance of digital accounting in specific regional contexts, suggesting that, with adequate support, digitalization can become an engine of economic development in regions such as Humaitá/AM. The integration of advanced accounting technologies not only modernizes accounting practices but also strengthens the local economy by promoting more effective and strategic management of financial resources.

This study highlights the importance of public policies that encourage the adoption of digital accounting in remote areas, as well as the provision of training programs aimed at microentrepreneurs. It is recommended that policymakers consider regional specificities

when developing support strategies, ensuring that MEIs can fully enjoy the benefits of accounting innovations. The successful implementation of digital accounting can contribute significantly to the economic development and sustainability of small businesses in Humaitá/AM.

Finally, the study highlights the need for public policies that encourage the adoption of digital accounting in remote areas, as well as the provision of training programs aimed at microentrepreneurs. By preparing local accounting professionals for the demands of the digital age, it will be possible to create a more favorable environment for the sustainable growth of small businesses and for regional economic development.

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