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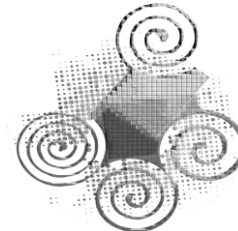
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## ENTREPRENEURIAL COMPETENCIES OF ACCOUNTING SERVICES FIRM OWNERS

COMPETÊNCIAS EMPREENDEDORAS DOS PROPRIETÁRIOS DE EMPRESAS DE SERVIÇOS CONTÁBEIS

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### Abstract

This study aimed to recognize the entrepreneurial competencies of owners of accounting services companies. The research, descriptive in nature, had a quantitative approach, applying a self-completion questionnaire based on the McClelland model (1973), which highlights the entrepreneurial competencies in the sets of achievement, planning, and Power. The respondents were 364 owners of accounting service companies located in the State of Santa Catarina. The results showed that the search for opportunity competence was the one that stood out the most in the achievement set. In the planning set, systematic planning and monitoring predominated. Finally, in the power set, the competence with the highest average was persuasion and networking.

**Keywords:** Entrepreneurial Skills. Accounting Services. Entrepreneurship.

### Resumo

Este estudo objetivou reconhecer as competências empreendedoras dos proprietários de empresas de serviços contábeis. A pesquisa de natureza descritiva, teve abordagem quantitativa, sendo aplicado um questionário de autopreenchimento com base no modelo McClelland (1973), que destaca as competências empreendedoras nos conjuntos de realização, planejamento e Poder. Os respondentes foram 364 proprietários de empresas de serviços contábeis localizadas no Estado de Santa Catarina. Os resultados evidenciaram que a competência busca de oportunidade foi a que mais se destacou no conjunto de realização. No conjunto planejamento, predominou o planejamento e monitoramento sistemático. Por fim, no conjunto poder, a competência com maior média foi a persuasão e rede de contatos.

**Palavras-chave:** Competências Empreendedoras. Serviços Contábeis. Empreendedorismo.

## Introduction

The ability to innovate drives companies that operate in competitive environments to seek organizational excellence, and this is associated with competencies. In this scenario, the performance of integrated and capable people to meet demands quickly and efficiently is an element to be considered by every administration that aims at business success. Abatecola and Uli (2016) guide that it is necessary to be able to count on committed people, capable of perceiving and seeking opportunities. According to these authors, this implies developing their competencies, thus fostering intrapreneurial behavior that contributes to the desired performance, both personal and organizational.

The interpretations about competence are based on conceptions from different areas of human and social sciences, from which foundations and concepts are elaborated. Among the models, the one that considers that competence needs to be observed in action to be identified and understood stands out. And, as a result of its expression, it allows us to see the way in which the subject articulates his resources to face situations at work and in his personal life. It can thus be understood as a construct that encompasses different personality traits, skills, and knowledge (Zarafian, 2001).

The term competence has been used with increasing frequency in the organizational environment and, the adoption of management systems by competencies, can improve the management of its human capital (Stefaniczen & Zampier, 2017). For Lizote, et al. (2020), competencies alone are not enough for organizations, it is necessary for the employee to present entrepreneurial attitudes. Entrepreneurial competencies assume distinct connotations, because it has a broader vision of the individual, differentiating him from others in the group he is part of, whether in society or in the organization.

The companies that achieve efficient results are those that also have individuals idealizing and developing innovative projects. These employees have entrepreneurial skills and, if provided with appropriate support, stand out for their achievements (Silva & Klein, 2016). They are the corporate entrepreneurs, who see the entity as the place where their competencies can be developed and improved and, as a result, feel personally gratified and an integral part of the organization (Behling & Lenzi, 2019).

According to Martins, Martins and Araújo (2017) in the literature are portrayed the individual, professional and organizational competencies as responsible for the activities of information and learning aimed at the society, to boost the economy focused on the production of goods, services and information activities. Thus, the mastery of certain competencies is fundamental for the accountant to differentiate himself in the market, to be prepared to meet the demands of work in the contemporary world.

In summary, it can be said that the complex problems that arise in business environments require work teams to have appropriate characteristics to face them, and thus the emphasis is on people, their behavior, and ways of working. Accountants occupy a strategic position for companies, in stimulating entrepreneurial development and the consequent economic development of the country. Their activities are related to planning, execution monitoring, and financial and operational controls, existing in several entrepreneurial characteristics.

Based on the described context, this study sought to answer the following question: What are the entrepreneurial competences present in the owners of accounting services companies? To this end, it was defined as a general objective to recognize the entrepreneurial competencies present in the owners of accounting services companies.

The findings of this study may contribute to the planning of actions that contribute to the area of management, more specifically to accounting service firms. Furthermore, they may contribute to expanding knowledge among professional associations and academics about the entrepreneurial competencies developed by the owners of accounting services firms. On the other hand, it may contribute to the field of entrepreneurship studies, which has been valued for being characterized as an effective means for the economic growth and development of a country, with the entrepreneur as the

main promoting agent. (Rocha & Freitas, 2014; Schaefer & Minello, 2020; Robin, Yáñez & Santander, 2020)

The article is structured in 5 sections, beginning with this introduction; section 2 presents the synthesis of the theoretical discussion on entrepreneurial competencies, the methodological approach is presented in the next section; data analysis and discussion are highlighted in section 4. Finally, the final considerations of the research are made, and the bibliographical reference is provided.

## **Entrepreneurial competencies**

In the current context of global competition, the consumer market is undergoing major changes due to internal and external factors. In this context, the formation of competencies contributes to creating the conditions for sustained development. Fleury and Fleury (2004); Endo, Back and Hofer (2018) highlight that it is the way competencies are managed that can, in turn, influence competitive strategies. In this sense Guimarães and Santos (2020) assert that "[...] entrepreneurial training contributes to the emergence of new companies, new jobs, and new opportunities."

Competence is the individual's ability to deliver (of his or her skills, knowledge, and attitudes) to the organization (Zarafian, 2001). According to Dutra (2004) to be identified and understood, the competence of the individual needs to be observed in action. The way the subject articulates his resources to face situations at work and in his personal life results in the expression of it. In this sense, competence according to Nassif; Andreassi and Simões (2011, p. 38) "can be considered as a last level of an individual's characteristic, addressing different personality traits, skills and knowledge, which start from the influences of experiences, training, education, family and other demographic variables".

There are competencies associated with entrepreneurial attitudes that help in the understanding of attributes that generate value responses in the interaction with internal and external groups of the organization. According to Mamede and Moreira (2005), they are linked to the sense of identifying opportunities, to the capacity of networking, to the conceptual skills, to the management capacity, to the ease of reading, to the positioning in situational scenarios, and to the commitment with individual and organizational interests. In this sense, entrepreneurial competencies constitute a broad set of necessary skills that an entrepreneur must possess to start his new business and make his enterprise grow, having a differentiated superior performance. (Moretto & Silveira, 2021)

McClelland (1973), was one of the first to develop work on entrepreneurial competencies when he published the article *Testing for Competence rather than Intelligence*, thus initiating the debate on competence among psychologists and managers in the United States. He defines competence as an underlying characteristic of a person that is casually related to superior performance in performing a task or in a given situation.

For Snell and Lau (1994), entrepreneurial competencies consist of the junction of entrepreneurial skills and actions, as it is a body of knowledge, motivations or directions, attitudes, or visions, which can, in different ways, contribute to effective business thinking or action. Man and Lau (2000), in turn, consider them as a type of superior characteristics that make the individual stand out, by different personality traits, skills and knowledge, which manifest themselves in the attitude. Le Boterf (2003) complements, that these traits are influenced by their traditional and family upbringing, as well as by their experience.

For Antonello (2005) entrepreneurial competencies are a set of skills and attitudes that enable an individual to imprint his vision, strategies, and actions on the creation of tangible and intangible value for society. In this same line of thought Lenzi (2008) and Lenzi et al. (2012) argue that they are originated by constant results of corporate entrepreneurs. For Mitchelmore and Rowley (2010) they are presented by individuals who start and transform businesses and are usually related to the birth, survival, performance, and growth of businesses.

Mitchelmore and Rowley (2010) through a theoretical review organized a framework with four categories of analysis of entrepreneurial competencies, as follows: i) business and managerial competencies (focus on the development of resources, operational and strategic aspects); ii) competencies and human relations (focus on culture, leadership and people); iii) conceptual and relationship competencies (focus on communication, relationship with stakeholders and decision-making); and, iv) entrepreneurial competencies (focus on innovation).

Schmitz (2012, p. 73), based on Rosa and Lapoli (2010), adopted as a concept of entrepreneurial competence "behavior, ability and attitude of an individual who, when faced with critical work situations, is motivated to seek solutions, which will result in institutional benefit and satisfaction of the individual's need for fulfillment". In the conception of Silva and Klein (2016), they involve a set of knowledge, skills and attitudes that, when developed and put into action by the individual, in an integrated and interrelated way with his context (especially business), allow him to create a venture, or to contribute to the growth and success of his business.

Within the subject of entrepreneurial competencies, several authors have been concerned with creating typologies that enable researchers to identify the competencies necessary for the development of their activities. Among them, there is a classic model in the literature, the one by McClelland (1973), which lists ten behavioral characteristics divided into three sets: 1) a set of achievement, including the search for opportunities and initiatives, the taking of calculated risks, the demand for quality and efficiency, persistence, and commitment; 2) a set of planning, including the search for information, the establishment of goals, and systematic planning and monitoring; 3) a set of power, which are related to persuasion and networking, and independence and self-confidence. The comprehensiveness of the behaviors related to entrepreneurial competencies contributes to the identification of value-generating factors, and, therefore, essential to the success of organizations.

The United Nations Development Program and the Small Business Support Service use this model for training programs for entrepreneurs, such as the Program for Entrepreneurs and Future Entrepreneurs.

This study, which sought to study the competencies developed by accounting office owners, was also based on McClelland's (1973) model. It is considered that individual competencies enable managers to recognize and act upon innovation opportunities by taking the inherent risks.

## Related studies

The model of entrepreneurial competencies proposed with MacClelland (1973) was adopted in Brazil in the studies of several researchers. Morales (2004) sought to measure the degree of relationship between entrepreneurial competencies and Jungian psychological types. The research was conducted with 82 entrepreneurs in the state of Santa Catarina. In this sample, the two dominant entrepreneurial competencies were: information seeking and persuasion and networking. It was also found for the researched group that there was a low correlation between psychological types and competencies. In the same line of research, Lenzi (2008) sought to identify the association of Jung's psychological types and entrepreneurial competencies recognized in individuals considered entrepreneurial. The sample consisted of 126 respondents in 11 large companies located in the state of Santa Catarina. The results indicated that the entrepreneurial competencies that stood out the most were: taking calculated risks; persistence; commitment; search for information and persuasion, and networking. It was also possible to confirm a high degree of significance in the association of the predominant psychological types with the entrepreneurial competencies identified by coworkers.

Schmitz (2012) aimed to identify the entrepreneurial competencies required by managers of Higher Education Institutions. The research was conducted in three universities in Brazil and one in Portugal. The sample consisted of 134 respondents. The results of the survey identified independence and self-confidence as the most frequently mentioned entrepreneurial competences. Also, in the area of education, the study by Lizote et al. (2018) aimed to assess how the center directors of a public university and two

community universities in southern Brazil perceive the entrepreneurial competencies of the course coordinators of the academic unit they direct and how they relate to the performance of these courses, according to the measurement carried out by the Ministry of Education. The results, when the competencies are analyzed as a whole, show a positive relationship with performance. Individually, the set "achievement" is not related to performance. Lizote et al. (2020), in turn, sought to recognize the entrepreneurial competencies that students at the Univali Application College (CAU) developed in High School with the discipline of Society and Culture. The results indicated that the students, while attending the subject, developed the competence of searching for opportunities and commitment in the set of achievement. In planning, the competence of searching for information stood out. Finally, in the power set, the students developed self-confidence.

Aiming to identify the competencies of corporate entrepreneurs linked to the public administration. Lenzi et al (2012), developed a study with 25 public servants involved in the development of innovative projects in the City Hall of Blumenau/SC. The results indicate that the entrepreneurial competencies that stood out the most were: commitment; search for information; persistence; planning and systematic monitoring; persuasion; and networking. Also in the public area, Brazil (2015) analyzed the process of social innovation from the practices of leadership and entrepreneurial skills with the participants and organizers of the Christmas Concert, an event developed by the Secretary of State and Culture, in the state of Amazonas. The results showed that the leadership practice that had the highest correlation was challenging the process. When the correlations between the entrepreneurial competencies and the score were evaluated, it was observed that the commitment and the search for information had a positive association.

In the rural environment, Bracht and Werlang (2015) sought to identify entrepreneurial competencies among rural producers in Santa Catarina. The data were collected through questionnaires applied to 334 rural producers. The results point out that the competencies persistence, commitment, and search for information appeared in greater prominence among the rural producers belonging to the research sample. Casali, et al. (2019), in turn, analyzed the entrepreneurial competencies of rural milk producers in the Northwest of Rio Grande do Sul applying the questionnaire to 13 producers. The results show that the 10 entrepreneurial competencies are present in the surveyed producers, with emphasis on the demand for quality and efficiency, persistence, and commitment.

Madalena, Spudeit, and Pinto (2019), analyzed the entrepreneurial competencies of librarians who own businesses in Information Management in Brazil. The universe was composed of Brazilian librarians mapped via contact with class entities and by the EmpreendeBiblio Portal, totaling 46 librarians. Regarding entrepreneurial skills, the librarians participating in the survey pointed out that the most important are commitment, information search, persuasion, networking, and persistence.

Among the studies on the theme with micro and small businesses, the research by Behling and Lenzi (2019), aimed to analyze the relationship between entrepreneurial competencies and strategic behavior through a field survey with 211 individual microentrepreneurs. The results showed there were differences between the means for entrepreneurial competencies when comparing the patterns of strategic behavior adopted by the entrepreneurs. Moretto and Silveira (2021), in turn, sought to evaluate the positive relationship between entrepreneurial competencies and job satisfaction with the organizational performance of micro and small companies. Thirty-five companies in the city of Sobral, in the Northeast of Brazil, were surveyed. The results showed a strong index of the planning set when compared to job satisfaction and a significant impact on performance.

## **Methodological procedures**

As for the objective, this study is characterized as descriptive. According to Gil (2010), descriptive research uses techniques for collecting information according to standards, such as the questionnaire, for example, and seeks to identify characteristics of a given study sample. Regarding the technical procedures,

it is classified as a survey. For Roesch (2007, p. 137) "[...] in surveys, the objective is to obtain information about a population".

From the point of view of the way of approaching the problem it can be considered a quantitative study. This method "[...] considers that everything can be quantifiable, which means translating opinions and information into numbers to classify and analyze them. It requires the use of resources and statistical techniques [...]" (Prodanov & Freitas, 2013, p. 69). Through descriptive statistics it is presented the explanation of the data obtained in relation to the entrepreneurial skills of the owners of accounting services companies located in the state of Santa Catarina.

The research instrument was directed to the owners of accounting services companies registered with the Regional Accounting Council of the State of Santa Catarina (CRC/SC) via electronic mail with the aid of the Google Docs tool, in the period from June 1 to June 30, 2020. To have access to this list, an official communication was sent to the CRC/SC, requesting the sending of the forms and the support for the dissemination of this study.

The population was composed of 3401 offices, resulting in a sample of 364 respondents. To establish the minimum sample (358 respondents), a sampling error of 5% was considered, using the formula presented by Barbetta (2007).

The data collection instrument was a questionnaire, which was divided into two blocks. The first block collected personal information from the respondents. In the second, thirty statements were available regarding the ten entrepreneurial competencies (EC) of McClelland's (1973) model. That is, for each EC there were three statements to be answered on a five-point Likert scale of agreement, ranging from strongly disagree (1) to strongly agree (5).

To carry out descriptive analyses based on the frequency of responses, the data collected were entered into an Excel® spreadsheet, calculating the average for each competence.

## Analysis of results

Initially, for a better understanding of the public being analyzed, the profile of the respondents was surveyed. In relation to gender, 68.92% of the sample is male. As far as age is concerned, the majority (59.10%) is over 40 years old. Regarding the level of education, 58.14% have a post-graduate specialization or MBA. Among the participants, as far as marital status is concerned, most of the respondents are married (70.29%).

Entrepreneurial competencies, in turn, were evaluated, as already evidenced in the methodology, in three sets. The first set evaluated referred to achievement. The results are shown in Frame 1

Frame 1 - Realization Set

IMPLEMENTATION PACKAGE		
Competencies	Average	Standard Deviation
Pursuit of Opportunity and Initiative	4,75	0,47
Demand for Quality and Efficiency	4,24	1,87
Comprometimento	4,10	1,91
Persistence	4,05	1,85
Taking Calculated Risks	3,83	2,03

Font: Survey data (2021).

When analyzing Frame 1, referring to the competencies of the set of achievement, it was observed that the search for opportunities and initiative obtained the highest average of responses (4.75) compared to the other competencies presented in this same set. It is inferred, therefore, that the owners of the companies analyzed are attentive to the opportunities that the market offers in the search for better results and are willing to innovate in the search for new methods and processes that bring positive results.

Managers, according to the studies of Lizote, Alves, and Cavalheiro (2019) are responsible for forming teams composed of committed people who have a vision of opportunities and who are able to develop their skills in the organization thus contributing to the desired performance and to the sustainability of the organization.

As far as the demand for quality and efficiency is concerned, the average of 4.24 reached shows that the respondents are concerned about offering quality products and services that meet and exceed the customers' expectations. These findings are in line with the statements of Lenzi et al. (2012) when explaining that the search for quality and efficiency of the business makes the entrepreneur keep the customers and differentiate from competitors. Casali, et al. (2019) complement highlighting that the entrepreneur must always seek to meet or exceed the expectations of deadlines and quality standards.

Commitment, in turn, presented an average response of 4.10. This leads to the conclusion that the owners studied are committed to this challenge, participating actively, elaborating necessary tasks for the total performance of their functions and consequently for the performance of their company. For Alves, et al. (2020) the new productive processes require managers to be more participative, autonomous, with developed capacity for teamwork and, above all, committed to the results of the organization to which they belong. For Wagner and Howenbeck (2020), commitment can be defined as a source of competitive advantage, which characterizes the relationship between individuals and influences decisions that can generate motivation and engagement among members. According to Lima, et al. (2020), committed employees feel more committed when performing tasks at work, because the collaboration of workers in achieving their work and organizational goals, decreasing turnover rates.

The average of 4.05 was reached in the entrepreneurial competence persistence. This is a necessary characteristic for the entrepreneur who takes responsibility for the business, changing, if necessary, the strategy to face the day-to-day obstacles, however, not losing the focus of his objective. For Bracht and Werlang (2015) there is no formula, recipe, or rules that make the individual possess persistence, but it is essential for the development of a business.

Finalizing the achievement set, the entrepreneurial competence with the lowest average was taking calculated risks (3.83). Similar to the study of Lima et al. (2018), the variable about bold attitudes to achieve the organization's goals did not show cohesion with the others. According to the placements of Cassol, et al. (2020), the strategic management of companies has been studied with several approaches, among which is the entrepreneurial spirit of the manager and his strategic behavior. These characteristics presuppose that he knows how to deal with risk-taking, because to obtain competitive advantages and improved performance companies must take advantage of opportunities, either by carrying out innovations or by entering new markets, for example. But these actions require appropriate attitudes that imply admitting a certain degree of risk in the business.

Analyzing this set of competences, it appears that the findings of this study are similar to other researches, especially the works carried out by Lenzi et al. (2012), Bracht and Werlang(2015); Madalena, Supdeit and Pinto (2019), Casali, et al (2019).

The second set analyzed referred to planning, focused on the search for information, goal setting, and systematic planning and monitoring. Frame 2, in turn, shows the averages of the results obtained.

Frame 2 - Planning Set

PLANNING SET		
Competencies	Average	Standard Deviation
Systematic Planning and Monitoring	4,79	0,65
Information Search	4,30	0,65
Goal Setting	4,00	1,78

Source: Research data (2021).



The results presented in Frame 2 show that the competency related to systematic planning and monitoring obtained the highest average in this and the other sets analyzed (4.79). Considering that strategic management is broad and complex, the results will be efficient through the adoption of a systematic planning of actions (Dornelas, 2012). The planning process, according to Lorenzetti, et al (2020), is pointed out as a tool that aims to manage the enterprise in the best possible way. In this sense, it is perceived that the owners of the analyzed accounting firms are putting into practice the concept of planning, defined by Neis, Pereira and Maccari (2017) as the development of administrative processes, techniques and attitudes, which provide a favorable environment to assess the future implications of the present decisions according to the established objectives, in a consistent, efficient and effective way.

The search for information, in turn, reached an average of 4.30. In any line of business, Casali et al, (2019) emphasize that information is essential for business effectiveness. It is important to emphasize that in accounting, it is essential that accountants keep up to date due to the numerous changes and updates in the current legislation, and that they should always be aware of changes in the market in order to remain competitive against the competition.

The competency related to setting goals also had a high average (4.00) in the sample surveyed. It is important to note that this competence has practically the same average as the commitment, analyzed in the previous set. These results are in line with Meyer et al. (2010), who stated that reaching and achieving goals depends on the degree of organizational commitment of the members of an organization. In addition, Lizote, Verdineli, and Nascimento (2017) state that the degree of people's commitment at work has long been treated as a key element for achieving better results in companies.

The findings found in this set of skills are similar to those found in studies from Brazil (2015).

Finally, as shown in Frame 3, the results of the power set are presented, which analyzes the averages on persuasion and networking, independence, and self-confidence.

Frame 3 - Power Set

POWER SET		
Competencies	Average	Standard Deviation
Persuasion and Networking	3,83	2,03
Independence and Self-confidence	3,64	2,23

Source: Research data (2021).

Analyzing the results in Frame 3, it can be seen that this set of competencies had the lowest averages of the three sets analyzed. Persuasion and networking obtained an average of 3.83. Minarelli (2001) has already mentioned the importance of relationship competence, because it is characterized by the relationship with other individuals, networking (*networking*), being primordial for professional development, covers the daily life of people, as a practice of survival in a relational know-how (*netliving*). Dornelas (2012) in turn, reported that entrepreneurs must know how to build a good network of contacts to help them in the company's external environment, with customers, suppliers, and strategic partners.

The competence related to independence and self-confidence was the one that achieved the lowest average (3.64) of all the competencies expressed by the respondents. The independence and self-confidence in the conception Lenzi (2008) demonstrates if they have security in their attitudes in the pursuit of their goals, and in facing the obstacles they encounter in their trajectory. For de Pinheiro, et al. (2018) when the manager is self-confident, he has more chances of achieving goals and objectives, because he advances without fear of challenges, has determination, and believes he will be able to achieve the planned goals.

These results, as they have the lowest score of the three sets, converge with the studies by Lenzi et. al (2012), in which the competences of this set were the least frequent competences among those surveyed

and diverge from the research by Schmitz (2012), which identified independence and self-confidence as the most mentioned entrepreneurial competences in the studied sample.

In organizations, it is necessary to understand that everything, somehow, is processed through individuals and in this sense, there is a consensus in the literature and in the business community regarding the importance of human capital and its engagement in business competitiveness (Prajogo & Oke, 2016; Navarro Silva, Gracian Moran & Ferrer Reyes, 2018). Therefore, knowing the competences that the owners of accounting services companies manifest may be a representative contribution, not only academic; but also, business, mainly with regard to studies in the area of business management, more specifically to accounting offices and related areas.

## **Final considerations**

The management of competencies assumes a fundamental role in the administration of an organization, as Le Boterf (2003) puts it, adapting to this reality considering the profile of its employees and their personal aspirations allows to raise the motivation and commitment and, consequently, to achieve the defined organizational goals.

This study aimed to identify the entrepreneurial competencies of owners of accounting services companies. To this end, we used MacClelland's (1973) model, which assesses competencies in 3 sets: achievement, planning, and power. The results pointed out that the set that stood out the most was planning, with averages equal to or higher than 4.00, with emphasis on the planning competence and systematic monitoring. These results are in line with the statements of Negas and Lobão (2014) who highlight as entrepreneurial characteristics of the organization, such as: flexible planning, including financial and production; existence of economic and financial control; product quality; and price research.

In the achievement set, the search for opportunity and initiative reached the highest average, followed by the demand for quality and efficiency. In this sense, Stefaniczen and Zampier (2017) point out that when developing their entrepreneurial skills, professionals need to have a holistic view of the context in which they are inserted; it is necessary to improve a behavior that covers elements such as taking initiatives and transforming resources to face the risks of the competitive scenario.

Cancelier (2013) argues that maintaining a network of contacts is essential because in order to consistently adapt to the environment, it is important that entrepreneurs remain attentive, updated, and effectively use information from the external environment in their decision-making. In the accounting area it is essential to have a wide network of contacts, because according to Peleias, et al. (2011) accounting service companies, in many projects work together, with several professional specialists at the same time, in order to meet customer needs. This also reinforces the importance of developing a service with quality and efficiency to maintain partnerships.

Accounting organizations explore activities whose main objective is to provide economic and financial information to the most diverse users and, according to Carvalho, Soares and Pimenta (2021), in view of this, such companies can significantly contribute to the country's economic development. they are inserted in several business segments, given their importance and their ability to provide services to the most varied types of businesses (Frare, et al., 2020). Lizote, Verdinelli and Nascimento (2020) point out that the accounting area has been going through relevant changes that have required professionals in addition to technical knowledge, flexibility, dynamism, constant updating, and preparation to stand out in the face of the challenges of presenting competitive advantages in the business environment in which it operates. The emphasis on entrepreneurship within the business world has led companies to develop these activities internally. The corporate entrepreneur, that is, the individual who acts within the organizational environment with entrepreneurial characteristics, is the employee who stands out for his skills and behavior as an integral part of the company.

For future research, it is suggested to continue the studies by applying this questionnaire in other fields of activity and/or services, seeking to raise and analyze the entrepreneurial characteristics in different areas.

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