



THE COMPUTERIZATION PROCESS OF THE INDIVIDUAL MICROENTREPRENEUR: A STUDY FROM A STATIONERY STORE IN THE MUNICIPALITY OF COLATINA - ES

THE COMPUTERIZATION PROCESS OF THE INDIVIDUAL MICROENTREPRENEUR: A STUDY OF A STATIONERY STORE IN THE MUNICIPALITY OF COLATINA - ES

Francisco Santos da Silva¹

Claudia Guio Bragato²

Summary

This article explores the importance of Information Technology (IT) for Individual Microentrepreneurs (MEIs), focusing on improving the management, competitiveness and operational efficiency of these small businesses, by analyzing a company in the municipality of Colatina-ES. The research combines a bibliographic review and a case study, based on a semi-structured interview with the owner of a microenterprise in the locality in question. The study highlights how the adoption of technological solutions, such as software management, marketing digital and service online, can transform business practices and promote the growth of small businesses. The case study reveals that the implementation of IT resulted in a significant increase in the turnover and operational efficiency of the investigated company, highlighting the crucial role of IT in the development and sustainability of MEIs. The article also briefly discusses the role of IT in the process of formalization and tax management, and how it contributes to the market expansion and competitiveness of local microenterprises.

Keywords: Information Technology; Individual Microentrepreneurs; Management; Competitiveness; Efficiency.

Abstract

¹ Undergraduate student at IFES – Federal Institute of Espírito Santo, Colatina campus. Ocihc_@live.com. ² Advisor at IFES – Federal Institute of Espírito Santo, Colatina campus. Master in Economics. claudia.bragato@ifes.edu.br.

This article explores the importance of Information Technology (IT) for Individual Microentrepreneurs (MEIs), focusing on improving the management, competitiveness and operational efficiency of these small businesses, by analyzing a company in the municipality of Colatina-ES. The research combines a bibliographical review and a case study, based on a semi-structured interview with the owner of a microenterprise in the location in question. The study highlights how the adoption of technological solutions, such as management software, digital marketing and online service, can transform business practices and promote the growth of small businesses. The case study reveals that IT implementation resulted in a significant increase in revenue and operational efficiency of the investigated company, highlighting the crucial role of IT in the development and sustainability of MEIs. The article also briefly discusses the role of IT in the tax formalization and management process, and how it contributes to market expansion and the competitiveness of local micro-enterprises.

Keywords: Information Technology; Individual Microentrepreneurs; Management; Competitiveness; efficiency.

1 INTRODUCTION

In recent years, Information Technology (IT) has become an essential tool for the success of businesses of all sizes. For Individual Microentrepreneurs, who represent a significant portion of the Brazilian economy, the importance of information technology in decision-making is an essential factor for their survival (SILVA, 2020).

The figure of the Individual Micro Entrepreneur (MEI) has expanded rapidly in Brazil, becoming an essential pillar in the economy and in job creation. However, many MEIs still face problems in terms of management, organization, and competitiveness. According to a study carried out by the Brazilian Micro and Small Business Support Service (Sebrae, 2024a), based on databases from the Brazilian Federal Revenue Service (RFB) and field research carried out between 2018 and 2021, among the companies closed in 2020, it was found that MEIs have the highest mortality rate among Small Businesses, as 29% close after 5 years of activity. Therefore, this is a worrying fact and arouses interest in investigating the management practices adopted or not by companies in this category.

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The general objective of this study is to analyze the importance of Information Technology for Individual Microentrepreneurs and how its adoption can improve the management, competitiveness and operational efficiency of a company in the city of Colatina-ES. While the specific objectives are: to gather information about Individual Microentrepreneurs in Brazil; to highlight the role of Information Technology and its tools for survival and

growth of MEIs and, investigate, through a case study, the application of IT in the management of a specific microenterprise in the city of Colatina-ES, through a semi-structured interview, in order to obtain information on their work and management practices.

Thus, the research is organized into four main sections: initially, the theoretical framework, which presents a base of information and relevant theories about microentrepreneurship and the use of IT; then, the methodology, which describes the procedures adopted to conduct the research, including the approach and data collection techniques; after that, the results and discussions, in which the data obtained are presented and analyzed, discussing the implications of these results for a stationery company; and, finally, the final considerations, which summarize the main findings of the study and offer a reflection on the impact of IT on the management and development of microenterprises.

2 THEORETICAL FRAMEWORK

2.1 INDIVIDUAL MICROENTREPRENEUR – MEI

Currently regulated in Brazil by Complementary Law No. 128, of December 19, 2008, Individual Microentrepreneurs were able to guarantee the formalization of their small businesses through a simplified taxation regime and facilitated access to rights and benefits, such as Social Security. This legislation was created to encourage the regularization of small entrepreneurs who operated informally, allowing them to expand their activities legally, with greater legal certainty and tax advantages (SEBRAE, 2024a).

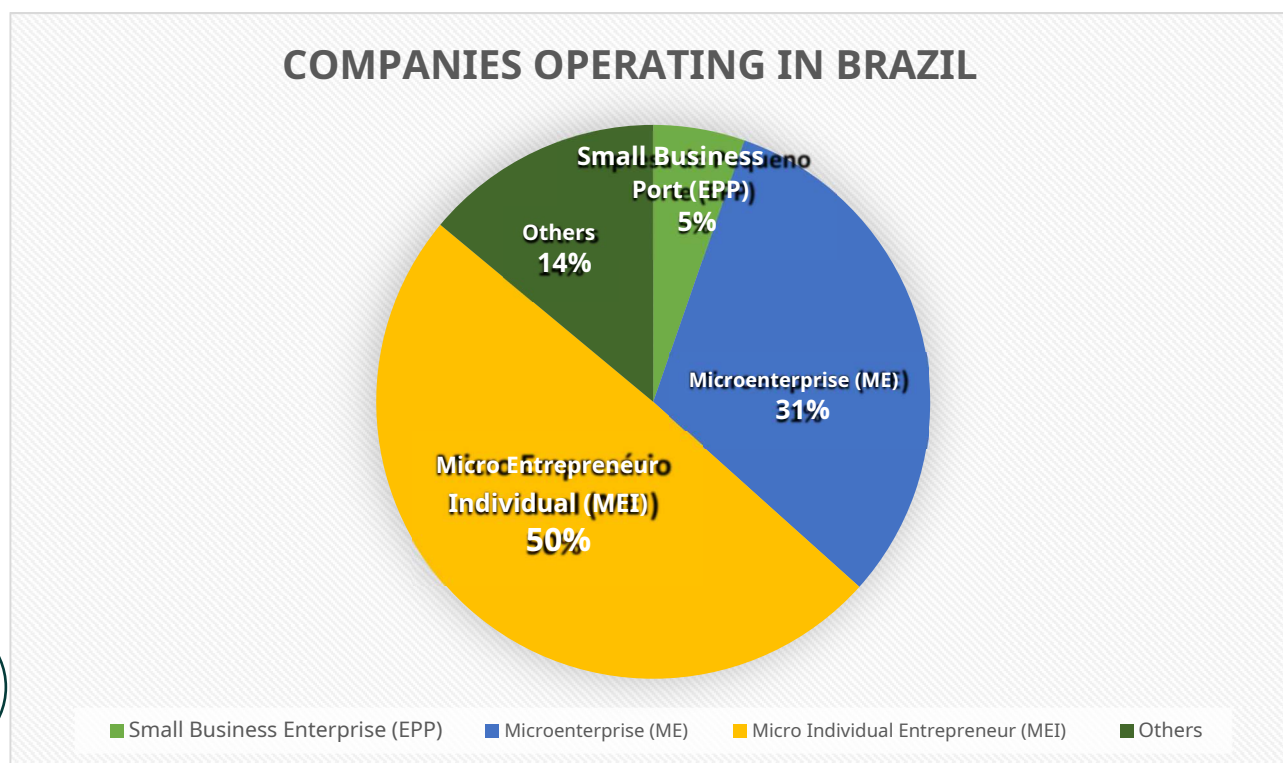
The MEI is characterized by having an annual revenue of up to R\$81,000.00 and the possibility of hiring a single employee with remuneration of up to a minimum wage or the category floor. The simplicity in the formalization process and reduced taxation are the main attractions for small business owners who choose this model. The Individual Microentrepreneur pays a fixed monthly fee, through the Documento de Arrecadação do Simples Nacional (DAS), which includes taxes such as the National Institute of Social Security (INSS), Tax on Circulation of Goods and Services (ICMS), which applies to commerce and industry, or the Tax on Services of Any Nature (ISS), which involves service providers. This payment facilitates the MEI's routine, as there is a unification of taxes in a single amount, making tax management simpler and more accessible (SEBRAE, 2024b).

With formalization, microentrepreneurs gain access to a series of benefits that were not available to those who worked informally, such as access to Social Security, including retirement, sickness benefits, survivor's pensions and other social benefits. In addition, microentrepreneurs are entitled to bank loans with special conditions, which allows them to expand their business and improve the financial structure of their enterprise. They can also participate in public tenders, which significantly increases their opportunities for government contracts, especially in sectors such as construction, food services and technology.

Another important benefit of formalization is the possibility of issuing invoices to customers and suppliers, which provides greater credibility and legal security for the business. This formalization also allows the MEI to establish more solid commercial partnerships and access markets that require proof of tax regularity, such as large companies and government agencies.

According to data from Sebrae (2024c), of the 23,641,847 active companies in Brazil, approximately 50% (11,680,318) are represented by Individual Microentrepreneurs, a clear demonstration of the relevance of this category for the national economy, which is portrayed in graph 1.

Chart 1 – Establishments by size in Brazil (Establishment status: Active)



Source: SEBRAE (2024c). Business Map: Economic Profile of Brazil

With the continuous growth in the number of MEIs, which will already exceed 11 million in 2024, these entrepreneurs have played a fundamental role in generating jobs and combating informality, allowing millions of Brazilians to enjoy rights and benefits that were previously limited to the formal labor market.

Currently, the Federal Revenue Service has notified a total of 1,121,419 MEIs in Brazil of some type of default. Although Sebrae and other institutions offer training and consulting programs for companies in this category, many microentrepreneurs lack a deeper understanding of the tax management of their businesses, which includes the correct and timely payment of DAS. Lack of knowledge about tax management can result in delays in the payment of taxes or even non-payment, leading to fines and termination of the National Registry of Legal Entities (CNPJ)..

2.2 THE ROLE OF INFORMATION TECHNOLOGY

IT plays a fundamental role in the modernization and efficiency of microenterprises, given the breadth of its possible uses. It involves the use of systems, softwares and devices that facilitate the collection, storage, processing and dissemination of information. For MEIs, the adoption of IT is not just a matter of modernization, but a necessity to stand out in a competitive market and meet the growing expectations of consumers (MARTINS, 2019).

The implementation of financial management with the support of softwares allows MEIs to have a clear view of their financial health. These tools facilitate the control of income and expenses, the issuance of financial reports and budget planning, helping entrepreneurs to make informed decisions and avoid financial problems (PEREIRA, 2021).

Furthermore, the strategies of marketing digital, which include the use of social networks and advertising online, and that are also part of IT are essential for the visibility of the business. With the growth of e-commerce and digital interactions, MEIs that use IT tools marketing Digital platforms can reach a wider audience, create targeted campaigns and interact more effectively with their customers (ALMEIDA, 2021). This not only improves the brand image, but also increases the possibility of conversion leads (potential consumers) into customers.

Automating routine tasks such as inventory management, customer service and order processing using Enterprise Resource Planning (ERP) systems allows

MEIs operate more efficiently, reducing human errors and improving productivity. This automation also enables a faster response to customer demands and increases satisfaction and loyalty (COSTA, 2022).

When talking about communication and customer relationships, IT allows MEIs to manage interactions with customers, track preferences and purchasing behaviors, and personalize offers, improving the customer experience and increasing loyalty (SANTANA, 2021).

Thus, the presence online is a gateway to new markets. With the creation of a website and the use of platform e-commerce, MEIs can expand their operations beyond the physical environment and reach customers in different regions and even in other countries. This access to new markets is crucial for the survival and growth of microenterprises in a challenging economic scenario (LOPES, 2021).

Thus, we can see the relevance and diversified growth of the use of IT and its tools by companies today, and they represent advantages and prominence for those entrepreneurs who know and use them.

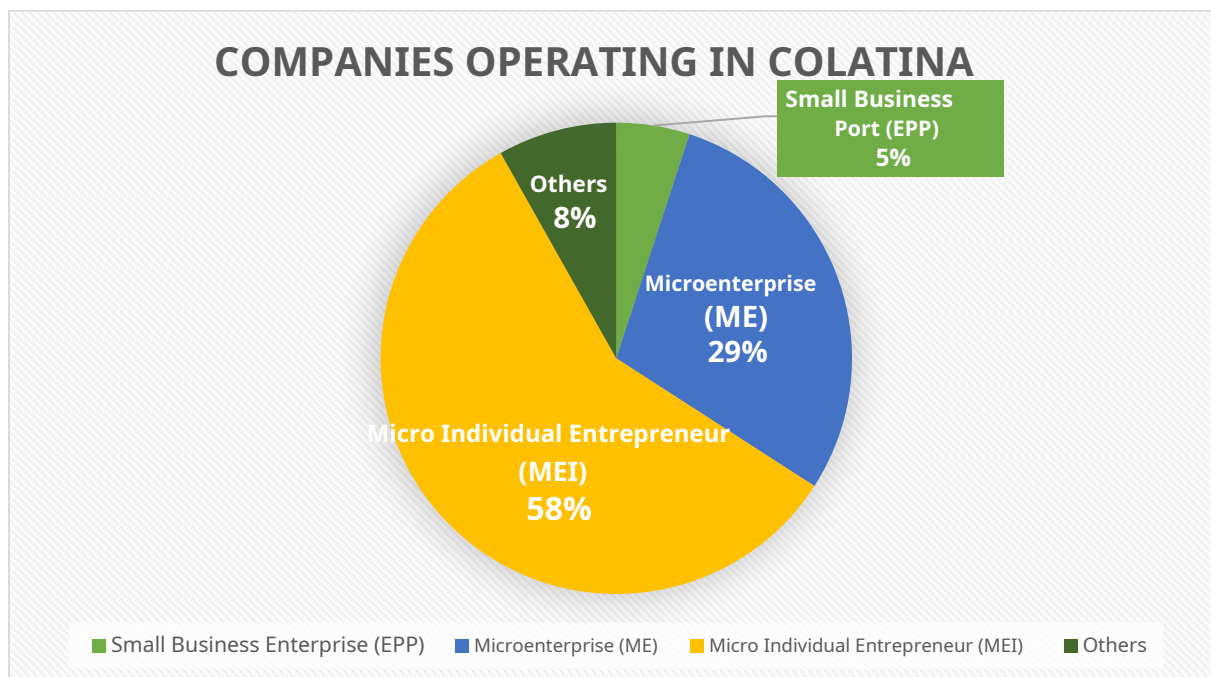
2.3 LOCAL MICROENTREPRENEURSHIP IN THE MUNICIPALITY OF COLATINA-ES

Microentrepreneurship has established itself as a significant force in the Brazilian economy, especially in medium-sized cities. According to the Brazilian Institute of Geography and Statistics IBGE (2023), the municipality of Colatina, is located in the northwest of the state of Espírito Santo, has around 120 thousand inhabitants according to the 2022 census, and serves as a commercial center for neighboring cities, as it stands out for its diversified economy, including sectors such as commerce, industry and services, with a strong emphasis on the agricultural sector, especially in the production of coffee and food.

In recent years, the city has experienced an increasing formalization of small businesses, largely due to the creation of the Individual Microentrepreneur program, which simplified the formalization process for small entrepreneurs (BRASIL, 2008). This change has directly contributed to the strengthening of the local economy, with an increase in the number of self-employed entrepreneurs and small business owners registered.

According to data from Sebrae (2024d), 58% of companies registered up to 2024 in Colatina are MEIs, which corresponds to 10,073 establishments, as can be seen in graph 2.

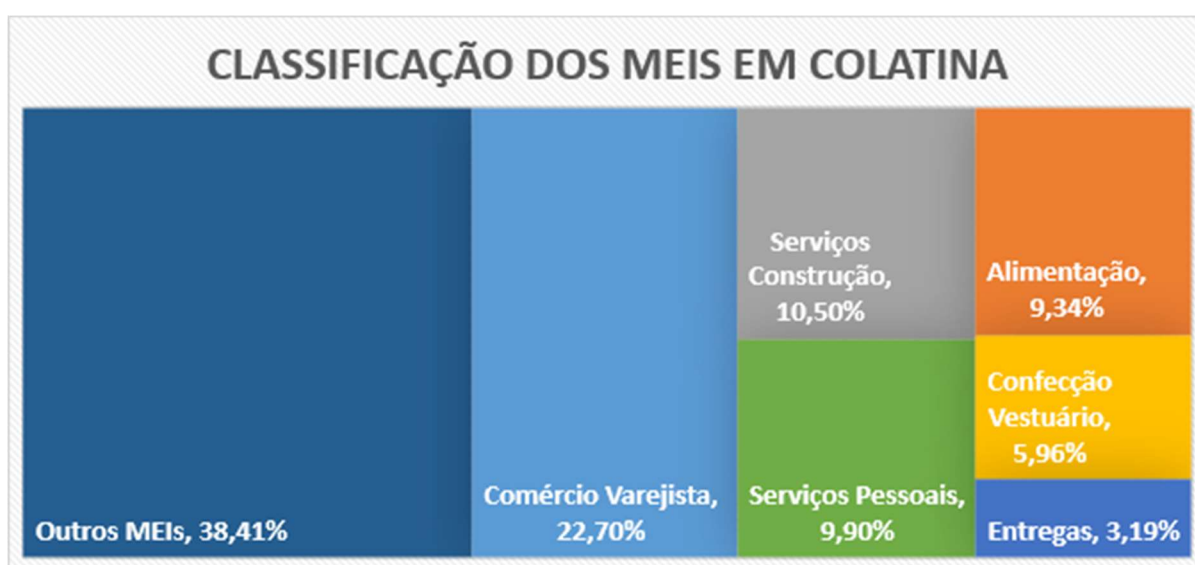
Chart 2 – Establishments by size in Colatina (Establishment status: Active)



Source: SEBRAE (2024d). Colatina: Economic and business profile.

Of the total number of MEI establishments in Colatina (10,073), 22.7% operate in retail trade, reflecting the predominance of small businesses that cover a wide range of activities, including clothing, food, craft products, beauty and construction services, among others, as shown in table 1.

Table 1 – Distribution of active establishments in Colatina (Individual Microentrepreneur)



Source: SEBRAE (2024d). Colatina: Economic and business profile.

Retail trade is one of the most dynamic sectors of the Brazilian economy, and this is also reflected in Colatina. The strong presence of MEIs in the retail trade sector, especially in activities such as the sale of clothing, food and artisanal products, demonstrates an adaptation of local entrepreneurs to market demands and a growing trend towards diversification of the supply of goods and services. With flexible models and low initial costs, this type of trade has been a gateway for many entrepreneurs who, before the creation of the MEI, were inserted in the informal sector (SEBRAE, 2024d).

However, retail also faces significant challenges, especially with regard to competitiveness and the need to adapt to new forms of consumption, such as e-commerce. Although many MEIs in Colatina are investing in digital platforms to increase their sales, there are still a large number of entrepreneurs who operate predominantly in physical locations, which limits the reach of their businesses.

The difficulty of competing with large retail chains and e-commerce more established is a constant challenge, which requires constant updating and innovation on the part of local Microentrepreneurs. In addition, efficient inventory management, customer service and competitive pricing are issues that require training and planning, areas in which Sebrae has played a fundamental role, offering training and consultancy to small business owners (SILVA, 2020).

In Colatina, Microentrepreneurs face the challenge of competing with large retail chains and e-commerce. However, with creativity and adaptation, there are several ways to stand out. Offer exclusive products, focus on more personalized service and adopt simple technologies to improve management and performance. e-commerce local are viable paths listed by researchers to increase competitiveness.

By focusing on differentiation and strengthening connections with the local community, small businesses can transform these challenges into opportunities, creating stronger ties with their consumers and ensuring their growth in the market.

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3 METHODOLOGY

The methodology used in this article involves a qualitative approach, with a focus on research

descriptive, which aims to understand the importance of IT for MEIs. The research was carried out in several stages, allowing a comprehensive analysis of the topic.

First, a bibliographic review was carried out on the concept of Individual Microentrepreneur, the role of Information Technology in the context of these entrepreneurs and the reality of microentrepreneurship in the municipality of Colatina-ES. The review included academic sources, such as books, articles and reports from relevant institutions, essential to theoretically support the research, following the recommendation of Gil (2019), who highlights the importance of using reliable and diversified sources to support the discussions and conclusions of an academic study.

To deepen the understanding of the topic, a case study was carried out with a Microentrepreneur located in the highlighted municipality. This qualitative approach is suitable for exploring specific contexts and social dynamics in the microentrepreneurship environment, as stated by Yin (2018), who defends the flexibility of case studies for the analysis of particular situations.

Data collection was carried out through a semi-structured interview with the owner of a small business, located in the city of Colatina - ES, on September 10, 2024, which allowed us to explore the interviewee's experiences in greater depth, providing a detailed overview of the implementation and use of IT in his business. According to Kvale (2011), this interview technique is highly effective in capturing individual meanings, feelings and perceptions, which allowed a more comprehensive understanding of the processes experienced by the Microentrepreneur in question.

The combination of these methodologies enabled a robust analysis of IT practices among Individual Microentrepreneurs, especially when analyzing and evaluating the situation of a specific Microentrepreneur, with a view to contributing to the discussion on its importance and implications for the management of small businesses.

4 RESULTS AND DISCUSSIONS

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To protect the interviewee's identity, both the name of the establishment and the name of the owner have been changed for the purpose of anonymity. The entrepreneur interviewed will be called "Carlos" and his company will be called "Papel Colatina".

According to “Carlos”, the company “Papel Colatina” was the first and only stationery store in his neighborhood in the municipality for many years, and had photocopying and printing services as its strong point. It was purchased in March 2021, in a business opportunity, when the previous owner offered the establishment to the entrepreneur interviewed, as he was planning to close, since the company did not keep up with the current reality of its segment.

Since its reopening, the stationery store has dedicated itself to updating its way of providing stationery products and services in general. The scenario was no longer the same and competition was increasing, given that three other stationery stores had also set up shop in the same neighborhood, due to the space left by the previous owner and his inefficiency in keeping up with the demands of the growing market.

With a space of approximately 100 square meters, “Papel Colatina” then began to offer a variety of products, including notebooks, pens, textbooks, office supplies and personalized stationery items.

In recent years, “Papel Colatina” has adapted to market changes and customer needs, especially with the growing demand for products and services online. To achieve this, “Carlos” decided to implement several technological tools to optimize its operations and improve customer service:

One of the first things I had to adjust was the way I recorded my sales and inventory, which used to be done manually in a notebook, which was a lot of work and there was a high risk of making mistakes. Today I have a program that allows me to launch my products, and when I make a sale, it automatically updates the inventory, in addition to providing me with billing reports; that's how I was able to get things moving. (CARLOS)

The owner reported that he had implemented a software management system that covers sales, inventory control, and finances. In line with what Pereira (2021) reports, this choice was fundamental for the modernization of the stationery store, allowing him to view product availability in real time, avoiding shortages. In addition, the system generated detailed financial reports, which helped the owner better understand his income, expenses, and the profitability of each product.

The integration between sales and finance also enabled faster decision-making, according to his interview. For example, by quickly identifying which products were selling well, the owner was able to adjust his purchases, maximizing return on investment. This approach, supported by technology, is crucial to competitiveness in the local market.

He said that the stationery store also created profiles on social networks, where it promotes its products and carries out campaigns.marketingdigital. The owner uses these platforms to interact with customers, thus increasing loyalty and attracting new customers.

“When I first opened the stationery store, it was during the COVID-19 pandemic, so people ended up looking for our products and services much moreonline, to avoid the risk of contamination.” (CARLOS)

As identified by Santana (2021), the implementation of a sales systemonlineallows customers to place orders remotely, expanding the reach of the business, and also making customers' lives easier during the pandemic.

Through the interview with the owner, it is possible to see that after implementing IT, the stationery store registered a 116% growth in its revenue. What was previously a business restricted to physical service, now has a channelonlinewhich represents 30% of sales. This change not only brought in more revenue, but also diversified sources of income and offered the company greater financial security.

“Since we work with customized products, we need time to produce them, but having the right equipment and programs to automate some tasks helps us a lot. In the beginning, we were able to make an average of R\$3,000.00 in gross revenue per month; now, thank God, we are already able to reach almost R\$6,500.00.” (CARLOS)

After the growth in sales, operational efficiency, which was achieved through inventory control, which was previously a manual and time-consuming task that required 10 hours per week, was achieved with the modernity of asoftwaremanagement. This made it possible to reduce working time to 3 hours, while also reducing inventory errors. Communication with customers has also improved dramatically; the stationery store now uses e-mail and social networks to quickly respond to queries, thus increasing its presence in the market, as discussed by Costa (2022).

In response to the interview questions, the owner said that he aims for more growth and that he is very close to the MEI revenue limit (R\$81,000.00 per year). The next step in expanding his business is to change its classification to Micro Enterprise (ME), because this will allow him to establish new horizons for the company.

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He emphasizes that the use of Information Technology was of utmost importance for the survival of “Papel Colatina”, and will be an essential tool for its evolution and continued growth.

“Our goal is to grow more and more, I fully believe that to achieve this, we need to always be updating ourselves, and IT was, and will be, a very important tool for our business to continue.” (CARLOS)

The trajectory of "Papel Colatina" is a clear example of how adapting to new market demands and adopting technologies can transform and boost a local business. The implementation of a management system that integrated sales, inventory control and finances was essential to modernize the stationery store's operations, thus enabling more efficient management and faster, more assertive decisions.

5 FINAL CONSIDERATIONS

The main objective of this study was to analyze the importance of Information Technology for Individual Microentrepreneurs and how its adoption can improve the management, competitiveness and operational efficiency of this type or category of business, focusing in particular on a company in the municipality of Colatina and the perceptions of its entrepreneur. Throughout the research, we sought to respond to the specific objectives outlined in the introduction, which involved gathering information about MEIs in Brazil, highlighting the role of IT in the survival and growth of these enterprises, and exemplifying, through a case study, the application of technologies in the management of a specific microenterprise.

Regarding the first objective, the collection of information on Individual Microentrepreneurs in Brazil revealed the growing importance of this category for the national economy. With more than 11 million MEIs registered in the country, this class represents a significant part of the formal market, being fundamental for the generation of jobs and the reduction of informality in Brazil. Complementary Law No. 128/2008, which regulates the MEI, was essential for this process, providing benefits such as simplified tax formalization and access to Social Security. However, despite the increase in formalization, many MEIs still face difficulties, mainly in issues related to fiscal and financial management, which directly impacts their sustainability and business growth (BRASIL, 2024).

Regarding the second objective, the research showed that Information Technology plays a crucial role in the survival and growth of MEIs. IT tools, such as financial management and inventory control systems, have allowed Microentrepreneurs to have a clearer and more accurate view of the financial health of their businesses. These tools facilitate the decision-making process, the organization of cash flow, the issuance of financial reports and inventory control. In addition, IT has also proven to be essential for business expansion through marketingdigital. The use of social networks and platformsonlineallows MEIs to expand their

reach and conquer new markets, which directly contributes to increased sales and competitiveness in the local market.

The third objective, which aimed to exemplify the application of IT in the management of a microenterprise, was met with the case study carried out with "Papel Colatina", a microenterprise located in Colatina-ES. The owner of this business adopted several technological tools to improve the management of his establishment, such as a software integrated management system for controlling sales, inventory and finances. This implementation enabled the automation of processes, the reduction of errors and the improvement in strategic decision-making.

Furthermore, it was noted from the interview that "Papel Colatina" diversified its sources of revenue by adopting sales online, which resulted in a significant increase in revenue, rising from R\$3,000.00 per month to approximately R\$6,500.00. The transition to the digital environment also contributed to customer loyalty and expanded the company's reach, showing that IT can be an essential tool for the competitiveness and growth of small businesses.

In short, the research confirmed that the adoption of Information Technologies is a determining factor for the success and sustainability of the Individual Microentrepreneur evaluated in the study. IT not only contributed to operational efficiency, but also allowed the MEI to adapt to new market demands, broaden its horizons and improve its competitiveness. The case study demonstrated in a practical way that the implementation of technologies can generate significant results, such as increased revenue and reduced operating costs, highlighting the importance of IT for the management of microenterprises.

In the research on the municipality of Colatina, it is specifically noted that Microentrepreneurs face the challenge of competing with large retail chains and e-commerce. However, with creativity and adaptation, there are several ways to stand out. Offering exclusive products, focusing on more personalized service and adopting simple technologies are practices that can contribute to improving management and performance. e-commerce local.

Thus, it is evident that the training of MEIs in the use of management and IT marketing is essential for strengthening small businesses in Brazil. Institutional support, through training programs and access to digital tools, is essential to ensure that MEIs can take advantage of the potential of technology for the growth and expansion of their activities.

Although the adoption of IT by a company in this study showed positive results, many MEIs still face difficulties such as lack of knowledge, financial resources and resistance to

change. Future studies could investigate these barriers and explore how IT impacts specific sectors, such as commerce, services and industries, differently, to identify which technologies are most effective in each context and offer practical solutions to overcome the obstacles faced by entrepreneurs.

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ANNEX

INTERVIEW SCRIPT

Section 1: General Information
theOwner's name.
theTime working in the stationery store.
theDescription of the business and products/services offered.
Section 2: Use of Information Technology
the Technology tools currently used (e.g.:softwaremanagement, social networks, website).
the How did you start implementing these tools (own initiative or guidance received).
Section 3: Benefits of Information Technology
theBenefits perceived after IT implementation (e.g. increased sales, better inventory control).
theSpecific examples of how technology has helped solve problems or improve processes.
Section 4: Challenges and Obstacles
theMain challenges faced when adopting IT.
the Need for training to use the tools; ways to seek this training.
Section 5: Future and Perspectives
thePlans for future use of IT in the business (new tools or strategies).
theImportance of presenceonlinefor the success of the stationery store.



Section 6: Final Considerations
theAdditional information or comments the interviewee would like to share.