

Accounting Applied To Solidarity Economy Ventures To Promote Social Inclusion

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Summary

This study addresses the inclusion of enterprises in the Solidarity Economy and their interaction with accounting, with a view to promoting social inclusion in an equitable manner and reflecting the search for a fairer and more balanced society. The aim is to analyze through the literature how the applicability of accounting contributes to social inclusion in solidarity economy enterprises. A bibliographical research methodology of an exploratory nature and qualitative approach was adopted, through the selection of primary and secondary data from material available in Digital Libraries, Public Repository and Google Scholar. The results were generated through an analysis of 20 publications which formed the theoretical framework. Final considerations: it was clear that accounting is crucial for democratization and self-management in the solidarity economy, highlighting the role of the accountant as a social scientist who employs the appropriate language and methods to help these ventures succeed.

Keywords: Accounting; Solidarity Economy; Enterprise; Social Inclusion.

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I. Introduction

Accounting, as a core discipline of accounting science, uses its functions to study financial management and the engagement of a variety of enterprises, ranging from government institutions to private businesses of different scales. This versatility reflects its ability to adapt to different contexts, including the growing field of the sharing economy. This area in particular represents a fusion of financial analysis and control, aimed at securing assets. It also promotes sustainable and inclusive practices (Rocha, 2022).

Fahd & Araújo (2022) point to the emergence of Solidarity Economy at the end of the 19th century as an organizational alternative to capitalism. Despite its adoption in numerous countries, this model has suffered resistance to the one instituted by capitalism, which has often led to a deviation from its purpose, thus ceasing to be solidarity-based.

In Brazil, since the 1990s, when the country's scenario was geared towards re-democratization and the strengthening of social movements, grassroots groups representing various movements have emerged. As a result, the solidarity economy brought a new political scenario, offering economic alternatives in the midst of the diversity of the capitalist system, so that those workers excluded from the formal labor market could fight for the means of their survival with equality and opportunities in cooperatives and associations, fundamental elements of the solidarity economy in Brazil (Silva, 2019).

Under the creation of the National Secretariat for Solidarity Economy (SENAES) in 2003, through Law No. 10.683, public policies for solidarity economy were directed in 2019, under Provisional Measure No. 870/2019 provided for in Law No. 13. 844/2019 starting with the restructuring of the organs of the Presidency of the Republic and its Ministries. SENAES represented a significant milestone in the development and support of these first initiatives. The actions initiated by SENAES and the Ministry of Labor were abolished and became part of the Ministry of Citizenship (Meireles, 2022). He also points out that public policy on solidarity economy has made a fundamental contribution to supporting and strengthening solidarity economy ventures.

As Santos (2020) points out, this includes the development of specific public policies, through the creation of legislation, public consultations and the formation of strategic partnerships. Partnerships with financial institutions and the creation of the National Solidarity Economy Program (PNES) and the Solidarity Economy Support Fund (FAES), have been able to provide support with a favorable environment for the growth and success of workers who want to undertake in the solidarity economy.

Alcântara et al., (2020) point out in the illustrations in the Ministry of Labour and Employment's National Social Mobilization Primer, the way of producing, selling or consuming the product, of supply and credit, of focusing on the issue instead of competition, cooperation is worked on instead of indifference, there is solidarity in the solidarity economy enterprise.

In this understanding (Silva, 2019, p. 47) clarifies the origin of the term solidarity economy enterprise:

There are many initiatives that are organized around this paradigm, especially cooperatives in

different sectors of the economy, as well as other forms of associativism or informal collectives of socio-productive organization, such as: agricultural associations and agro-industrial units; small factories; solid waste recycling centers; service agencies (cleaning, equipment maintenance, construction, etc.); among others. These initiatives, commonly referred to in Brazil as solidarity economy enterprises, constitute their basic cell of representation in real economic dynamics.

It turns out that workers who were already out of formal employment could have the opportunity to join cooperatives or socio-productive organizations such as agro-industries, small factories, recycling and solid waste centers, among other associative, cooperative and organizational means, generating income in the face of few economic resources with a solidarity economy enterprise.

At the same time, (Singer, 2000 *apud* Araújo et al, 2023) understand the importance of solidarity economy ventures, which are demonstrated within sociativism and cooperativism as possible alternatives for generating employment and income for various families who find themselves in a vulnerable position.

Carvalho & Pinheiro (2019) emphasize that the participation of individuals in a solidarity economy network is aimed at non-exploitation and expropriation of consumption, whose administration is centered on self-management. However, they warn about the monopoly of management that some cooperative members can make use of and tend to exploit the work of the majority and obtain personal advantages.

According to research by Delfim et al. (2019), the management of Solidarity Economy Enterprises (EES) is based on the formation of collective organizations with principles of self-management, collectivity and solidarity, arising against the exploitation of workers who are unemployed or underemployed, serving as an alternative to break the relationship of the capitalist model through cooperatives and organizations and associations. In addition to serving as a political, identity and articulation nucleus.

In this context, it is understood that the solidarity economy has been creating strategies that enable responsibility for the environment, collaboration, solidarity and sustainability, thus forming a kind of relationship that combines economics and social actions with alternative income distribution to capitalism, the mode of production that minimizes inequalities (Meireles, 2022).

The economic issues that have been discussed in academic circles highlight the processes that generate economic and social inequality. These issues imply regional or even national economic inequality. Although the principle of interdependence is applied, referring to the set of social relations that end up generating vicious or virtuous circles. However, ethical-legal regulation is necessary, thus elevating a political culture, that is, making it a common citizen action, offering public and private services with quality, autonomous development with the power to produce human, social and financial capital to open a popular and solidarity enterprise (arroyo, 2017).

In this scenario, accounting encounters opportunities and challenges in self-management ventures, adapting traditional financial, asset and operational management, as well as working on transparency and *accountability*, in order to achieve its objectives. According to Silva & Motta (2022), there is no exact definition of *accountability* in Portuguese. Although the literature defines it as the accountability or responsibility of a person or an organization.

In order to understand the accounting responsibilities, it is first necessary to understand that the information generated by accounting is relevant because it is a secure basis for self-management of enterprises. In view of this evolving scenario, it is necessary to pay attention to the changes that the legislation undergoes in order to meet these economic transformations of an eminently globalized market, in view of this, there are the changes in the Law of Corporations (6.404/76) with the approval of Law 11.638/07 that instituted several modifications in the accounting standards hitherto in force in the country (Silva & Mendença, 2019).

Despite the fact that accounting is a science, it has the tools to "measure, record, control and show the equity flows of these enterprises. As well as the means to produce management reports that demonstrate the interaction they establish with the community and their social responsibility" (De Macedo; Araújo & Araújo, 2020, p.2).

Following on from the same authors, they consider "respect for and preservation of the environment, the socio- environmental sustainability of production and marketing networks [...]" (De Macedo, Araújo & Araujo, 2020, p.2). It infers that these business organizations, even if they are public in one way or another, receive competitive advantages and from this, they instigate a new model of enterprise management.

That said, the aim is to analyze through the literature how the applicability of accounting contributes to social inclusion in solidarity economy enterprises.

II. Methodology

The bibliographic review method will initially provide a conceptual clarification of accounting and its relationship with the Solidarity Economy and social inclusion in the socio-economic context. It also demonstrates the possibilities for partnerships and the accounting and tax obligations that fall to these limited enterprises. It then describes the possible tax incentives in Brazil and in the state of Pará, as well as the legal characteristics of solidarity economy ventures.

Bibliographical research of an exploratory nature with a qualitative approach, through the selection of primary and secondary data from material made available in Digital Libraries, Public Repository and Google Scholar. Second. According to Lakatos (2017), the research approach method is used together with other procedures in order to achieve the research objectives. Robaina et al., (2021) describes the nature of exploratory research in the preliminary phase is used to provide detailed information of the subject investigated, which give them numerous information to effect the fact or phenomenon clarifying the concepts or modifying the information with data for future research through bibliographic data collection.

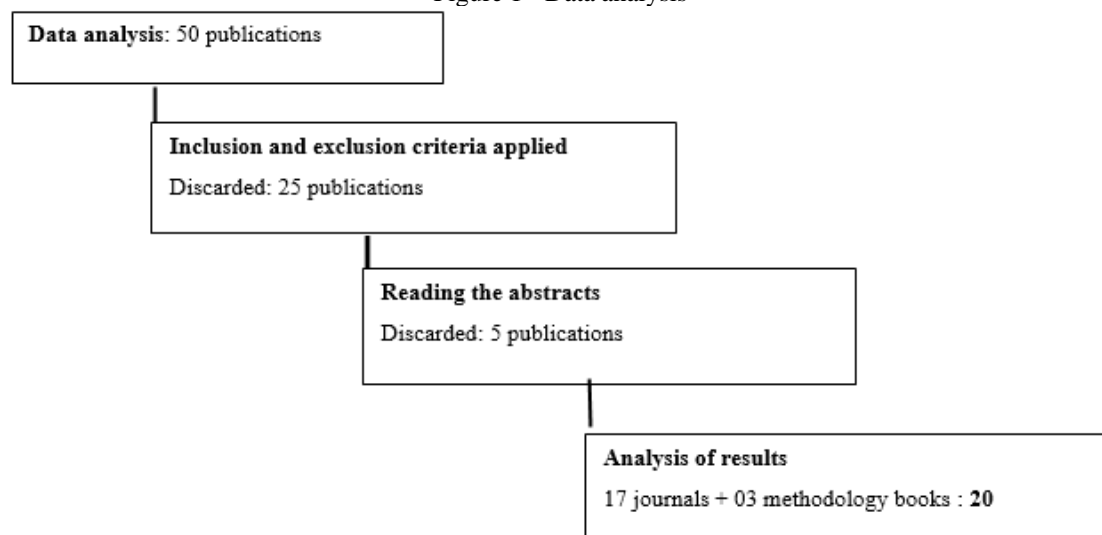
While bibliographical research is characterized by the use of procedures based on theoretical references in printed, electronic and written media such as books, articles or dissertations or any scientific study (Robaina et al, 2021).

According to Santos & Nascimento (2021), the qualitative approach deals with the analysis and interpretation of social phenomena. It does not use statistical data because it understands the meanings of human behavior and there is no need to measure or quantify and number.

In terms of inclusion criteria, publications with a time frame of 2017-2023 were selected for the theoretical reference. The scientific methodology data had the year of publication 2017-2021 (as they are references from scientific books, they do not have objectives). Only publications with authors, year and objectives were included. The exclusion criteria were all data that did not meet the inclusion criteria.

To analyze the data, 50 publications were initially selected. The inclusion and exclusion criteria were applied and 25 were discarded. After reading the abstracts, 5 publications were eliminated. This left 17 journals and 3 books on scientific methodology that were part of the research, as shown in Figure 1. In identifying and cataloging, Boolean descriptors were used such as: "Accounting" AND, "Solidarity Economy" AND, "Entrepreneurship" AND and "Social Inclusion" AND. The data could be used individually or cross-referenced.

Figure 1 - Data analysis



Source: developed by the researchers, 2023

In relation to the risks of the research, it is stated that the research does not contain any risks that cause inconvenience or harm to human beings. It does not use direct contact and no data was collected from individuals. Thus, the Free and Informed Consent Form (TCLE) does not need to be signed, let alone approved by the Ethics Council.

As far as research ethics are concerned, this study has made a point of referencing all the authors that have been researched so as not to run the risk of committing plagiarism, which entails legal sanctions.

III. Results And Discussion

The results of the compilations of authors are described in Table 1, showing the author and date of publication, the title and the objectives of the study. According to Lakatos (2017), the table containing the references can be understood as a totality that encompasses theories, understood as physical and social phenomena, obeying scientific rigor, serving as a secure basis for interpreting the results.

Table 1- Selection of scientific articles

Author And Date	Title	Objective
Arroyo, 2017	Theoretical Foundations And Practical Economic Experience From The Perspective Of Solidarity Economy	-
Alcântara Et Al., 2020	Solidarity Economy: A Case Study Of The Brejo Grande Global Agricultural Cooperative In The Municipality Of Campos Dos Goytacazes	Analyze The Solidarity Economy As A Field Of Economic Practices That Include The Notion Of Social And Environmental Responsibility, Justice And Equity.
Albuquerque, 2021	Social Technology In The Local Development Process: The Case Of Solidarity Economy Enterprises In Santana Do Livramento/Rs	To Identify The Role Of Social Technology Developed By Solidarity Economy Enterprises In The Development Process Of Santana Do Livramento/Rs.
Araújo Et Al., 2023	Competitive Gains In Setting Up A Cooperative In A Rural Village In The Municipality Of Tracuateua, Pa	To Study What Competitive Gains Could Be Made For Small-Scale Manioc Flour Producers In The Village Of Manoel Dos Santos, A Rural Area In The Municipality Of Tracuateua, Pa, If They Formed A Work Cooperative.
Carvalho & Pinheiro, 2019	Solidarity Economy: Analysis Of The Profile Of Solidarity Economy Enterprises In Brazil	Discuss Policies To Support Solidarity Economy In Brazil.
Delfim Et Al., 2019	Application Of The Abc Method In A Solidarity Economy Enterprise	Measuring Costs And Identifying Possible Particularities With The Implementation Of The Activity-Based Costing Method (Abc).
From Macedo, Araujo & Araújo, 2020.	Proposal For A Social Balance Sheet Aimed At Sustainability In Solidarity Economic Enterprises (Sees)	To Present A Social Balance Sheet Model Capable Of Highlighting Actions Intrinsic To The Solidarity Economy With A Focus On Sustainability.
Fahd & Araújo, 2022	Controllershship And Management Objections In Solidarity Economy Enterprises: An Exploratory Study	Analyze The Objections Of Controllershship In Solidarity Economy Enterprises In Terms Of Management.
Lakatos, 2017	Fundamentals Of Scientific Methodology	-
Eireles, 2022	Indicators For Solidarity Economy: A Case Study In The Municipality Of Santa Cruz De Minas/Mg	To Develop, From The Perspective Of Technology And Social Innovation, An Analytical Framework Focused On The Management Of Social Enterprises Based On The Solidarity Economy, Based On The Experiences Of The Municipality Of Santa Cruz De Minas/Mg.
Rocha, 2022	The Contribution Of Accounting To The Management Of Small Solidarity Enterprises: Action Research With Workers From The Solidarity Economy Forum Of The State Of Rio De Janeiro	To Investigate How Accounting Can Contribute To The Small Solidarity Enterprises That Are Members Of The Rio De Janeiro State Solidarity Economy Forum.
Robaina Et Al., 2021	Theoretical And Methodological Foundations Of Research In Science Education	-
Santos & Nascimento, 2021	Scientific Methodology: Research As An Understanding Of Reality	-
Santos, 2020	Technological Incubators For Solidarity Economy Enterprises: A Methodological Guide For The Ifmt	To Identify And Propose A More Appropriate Methodological Path For The Operationalization Of A Technological Incubator For Solidarity Economy Enterprises At The Ifmt.
Silva & Motta, 2022	Accountability In Brazilian Public Governance: Diagnosis Of The State Of The Art Of The Institute And Dialogues With The Fundamental Right To Good Administration	It Explores The State Of The Art Of Accountability And Deals With Its Concepts And Modalities Already Consolidated By Notorious Figures In The Doctrine.
Silva, Arroyo & Almeida 2021	How To Deal With A Sensitive Amazon: Identities, Rights And Quality Of Life In Urban, Rural, Riverside And Quilombola Communities In Pará	-
Silva, 2019	Socio-Structural Dimensions Of Solidarity Economy Enterprises In Brazil	An Analysis Of The Main Information Made Available By Databases, Based On Tabulations And Specific Descriptive Statistical Cross-Checks, In Order To Draw Up A General Overview Of The Operational Structures That Characterize The So-Called Solidarity Economy Enterprises (Ees) Spread Throughout The National Territory.

Silva & Mendonça, 2019	The Use Of Accounting Information In The Self-Management Process Of Solidarity Economic Enterprises - A Case Study At Aprafamta	Analyze The Usefulness Of Accounting Information In The Self-Management Process Of Solidarity Economic Enterprises.
Silva, 2017	Public Policies For Solidarity Economy In Brazil: Rights Achievements And Institutional Challenges	Contribute To The Analysis Of The Recent Trajectory Of Solidarity Economy Public Policies
Unicopas , 2022	Platforms For Strategic Actions In Solidarity Cooperatives: Proposals For A Sustainable Brazil , Solidarity Cooperatives	Recognize Solidarity Cooperatives And The Popular Economy As Strategies For Organizing The Working Class, Bringing Together A Considerable Part Of The Brazilian Population, Either Through Self-Managed Productive Activity Built Collectively, Or Through Initiatives That Can Be Collectivized.

Source: Prepared by the researcher (2023)

The discussions in this article postulate the corroborations of the research by Silva (2019) focused on characterizing the distribution factors of the so-called Solidarity Economy Enterprises (EES) in the territory of Brazil, thus being able to identify common elements that make explicit and problematize in relation to limitations and vulnerabilities. From this same perspective, Carvalho & Pinheiro (2019) defend the Solidarity Economy enterprise in terms of collective sharing through goods and results generated by a common interest.

Santos (2020) defends the benefits of a state policy for the Solidarity Economy, for the benefit of workers and families who live in situations of social vulnerability and extreme poverty, who are in need of government action to alleviate social and economic issues.

According to Araújo's studies in Pará, Araujo et al. (2023, p. 333) argue that cooperative members have to demonstrate and accept new ideas and suggestions that make their production viable, such as exploring alternatives for "flour that they don't make yet because they don't have the necessary tools".

Alcântara et al. (2020) argue that the proposal for solidarity economy ventures is necessary to generate work and income through self-managed businesses in dynamic spaces, taking into account the culture, history and characteristics of the place. In the same vein, Arroyo (2017) refers to the solidarity economy and the socio-political movement as innovative economic practices that value self-management. At the same time, Silva (2017) discusses solidarity economic initiatives, which are promoted by social and governmental organizations that operate in a sustainable production system, using innovative strategies such as distribution, work and innovative work organization strategies.

Rocha (2022) discusses the contributions of accounting in the solidarity business, describing some changes starting with the language, bringing it closer to the language of the workers; as well as the information instruments, relating the information of the enterprise, the statements, fund accounting, budget accounting and also highlights the measurement of economic results. It highlights accounting legislation, proposing the reformulation of legislation on the legal aspect of self-managed enterprises as an information tool.

In the studies by Fahd & Araújo (2022), they analyze the enterprises in the solidarity economy segment, with cooperatives and associations lacking the accounting tool, in order to measure the records, have control of the enterprise's resource flows. Even though there is a need to adjust or adapt to the objectives of the solidarity enterprise.

Delfim et al. (2019) carried out a study in a solidarity economy enterprise called EcoLanches, of 10 women who work with healthy food and a variety of products. A cost survey was carried out on the application of the Activity-Based Costing (ABC) method, in which the profit from sales is distributed equally among the entrepreneurs. The results led to the observation of certain particularities in relation to the self-management of profit. By following the principles of the solidarity economy "equal division of capital", since there is a variation in production and sales, it does not allow for the definition of a set amount of capital withdrawal. In this case, the enterprise needs accounting advice.

Silva, Arroyo and Almeida (2021) in their studies point to the remaining quilombo community of Mota in Cametá, settled in Pará in the Amazon region, which is demanding land titling and integration in conditions of equity whose political-economic development involves reflecting on strategies for socio-economic and cultural intervention in Amazonian enterprises, in order to promote permanent positivity.

Thus, the literature states that the solidarity economy is related to democracy and that this organization of economic activities has democratic value. It is understood, "So, solidarity economy is a democratic and egalitarian way of organizing different economic activities (Singer, 2018, p.62 *apud* Meireles, 2022, p. 28).

De Macedo, Araújo & Araújo (2020) understand the relevance of addressing the issue because SEEs, as a way of accounting for the use of assets, natural resources or even human resources, offer accounting information. However, it turns out that most of these organizations are part of traditional business models. They claim that in the solidarity economy there are external agents who finance this type of collective management.

In the discussions of Silva & Mendonça (2019), accounting is a necessary tool that produces important information for the self-management of the enterprise, as they need to comply with legal and tax requirements, in addition to creating instruments capable of providing more efficient management, seeking new mechanisms to help accounting users.

Finally, Silva & Motta (2022) understand that the exercise of *accountability* is related to democracy in society, the evolution of which implies the structural development of state bureaucracy. The aim is to ensure that the rights of ordinary citizens are protected and guaranteed. Unicopas (2022) argues that solidarity-based economic enterprises are made up of rural and urban workers who find in cooperativism and associativism a guide to transforming their identities, transforming the reality of their lives through various enterprises for workers who live in social inequality, on the margins of poverty and with violated rights.

IV. Final Considerations

With the preparation of this article, we believe that it is not only possible for accounting and accountants to adapt to the success of solidarity economy ventures, with an emphasis on social inclusion, but that this type of partnership is already a reality.

The bibliographical study on recent research into new accounting systems will provide the means to analyze and discuss the possibilities of applying them to the field of Solidarity Economy, in the light of the characteristics of the enterprises, together with studies by Fapespa on the panorama of social inclusion.

Studies have shown that the role of accounting is fundamental in the process of democratization and self-management of the solidarity economy, since the accountant, as a social scientist, can use appropriate language and means, as well as his market expertise, so that these enterprises do not fail due to the lack of knowledge of their collaborators.

It is suggested that this study will be a point of reflection for acquiring knowledge in research on the solidarity economy in the search for new management models for associative and cooperative practices, generating decent, fair and egalitarian working conditions.

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