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Accountants as Boundary-Spanning Learning Agents in Micro Firms: Evidence from Italian Micro-Entrepreneurs

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Abstract

Micro firms typically operate with limited managerial resources, low levels of formalization, and weak organizational structures, which constrain their ability to build internal knowledge and strategic capabilities. In such contexts, learning and decision-making often extend beyond firm boundaries and rely on trusted external actors. This study examines the role of accountants as boundary-spanning learning agents in micro enterprises, focusing on how they support entrepreneurs in interpreting complexity, guiding decisions, and fostering firm development.

The research is based on 40 semi-structured interviews with micro-entrepreneurs, conducted with the support of the Istituto Nazionale di Scienze Economiche (INSE). The analysis explores how business owners mobilize accountants' competencies not only for fiscal and administrative compliance, but also as a source of guidance, knowledge transfer, and informal learning, including support for technological innovation and e-business adoption.

The findings indicate that, where internal managerial capabilities are weak, accountants perform a hybrid role that goes beyond technical advice. They emerge as trusted intermediaries who help entrepreneurs interpret regulatory and economic complexity, reduce uncertainty, and support adaptive responses to change. In doing so, they contribute to organizational learning by translating specialized knowledge into actionable orientations. Importantly, the results suggest that more intensive learning-oriented support from accountants is associated with better firm performance. Entrepreneurs report positive effects on decision-making quality, organizational effectiveness, digitalization, e-business development, and economic results.

The study contributes to organizational learning and small business research by highlighting external professional intermediaries as key enablers of learning and performance in resource-constrained firms.

Keywords: organizational learning, micro firms, accountants, boundary-spanning roles, firm performance, e-business