Public Report

Sistema de Gestão Simplificada para MEIs

GitHub Repository: https://github.com/orgs/Inteli-College/teams/2025-1a-t02-g57

Inteli - Instituto de Tecnologia e Liderança
Avenida Professor Almeida Prado, 520, Butantã, São Paulo, SP.
CEP: 05508-070
www.inteli.edu.br

Module 2 - Risk Mitigation and Legal Structuring

General Module Observations: After a deeper understanding of the business achieved in the first module, it was identified that there was a need to postpone MVP construction and user testing. With the new schedule, the objective is to dedicate more time to the careful elaboration of important aspects for the project, such as legal structuring and the definition of key competitive differentials.

Sprint 1 (Week 1-2): Module Planning

Planned Objectives:

- Detailed planning of Module 2 activities.
- Justification and alignment of schedule changes.

Activities Performed:

- Module Planning.
- Justification for Changes.

Adjustments to Original Plan:

- No significant adjustments mentioned.

Artifacts Generated:

- Module 2 Planning Documentation.

Observations:

- This sprint focused on initial organization and adapting the schedule for the next project stages.

Sprint 2 (Week 3-4): Risk Prevention

Planned Objectives:

- Anticipate and mitigate problems.
- Develop the legal structuring of the project.
- Prepare the risk matrix and contingency plan.

Activities Performed:

- Legal Structuring Development.
- Risk Matrix and Contingency Plan Development.

Inteli - Instituto de Tecnologia e Liderança
Avenida Professor Almeida Prado, 520, Butantã, São Paulo, SP.
CEP: 05508-070
www.inteli.edu.br

Adjustments to Original Plan:

- No significant adjustments mentioned.

Artifacts Generated:

1. **Legal Structuring**
    - **Final Observations:**
        - The analysis of the cost structure, low payroll, and growth projection indicates that the "Lucro Presumido" (Presumed Profit) tax regime is more strategic and financially efficient in the long term compared to "Simples Nacional" (Simplified National) regime.
        - "Lucro Presumido" allows tax optimization through PIS and COFINS credits, being suitable for scalable growth and intensive use of outsourced services.
    - **Conclusion:**
        - The Limited Liability Company (LTDA) is the most suitable corporate structure for the startup's launch and expansion due to its flexibility for new partners, clear liability delineation, and autonomy in profit distribution.
        - "Lucro Presumido" is the superior tax regime compared to "Simples Nacional," evidenced by the CNAE (Annex V), high projected profit margin, and the possibility of PIS/COFINS credits, optimizing the tax burden and offering greater financial predictability.
        - The combination of LTDA and "Lucro Presumido" establishes a solid and adaptable foundation for the company's development, scalability, and capital raising.
2. **Risk Matrix and Contingency Plan**
    - **Conclusion:**
        - The risk analysis reveals structural and strategic challenges, such as scalability issues, dependence on external APIs, and resistance to change.
        - The platform's success will depend on its continuous adaptability, internal alignment, and rapid response to external factors.
        - Reinforces the importance of a constant cycle of learning, review, and reorientation of actions.

Observations:

- This sprint focused on anticipating problems and formalizing crucial aspects for project security and compliance.

Sprint 3 (Week 5-6): Differentiation Study

Planned Objectives:

- Identify and validate the project's competitive differentials.
- Evaluate the feasibility of specific functionalities.

Inteli - Instituto de Tecnologia e Liderança
Avenida Professor Almeida Prado, 520, Butantã, São Paulo, SP.
CEP: 05508-070
www.inteli.edu.br

Activities Performed:

- Blue Ocean Value Evaluation Matrix Analysis.
- Feasibility of Invoice Issuance Study.

Adjustments to Original Plan:

- No significant adjustments mentioned.

Artifacts Generated:

1. **Blue Ocean Value Evaluation Matrix**
    - **Conclusion:**
        - The project proposes a disruptive approach by combining an accessible and intuitive interface, prescriptive business intelligence focused on action, and a scalable and adaptable freemium model.
        - Demonstrates the ability to open a new, less competitive market aligned with the real needs of small Brazilian entrepreneurs.
        - Viability will depend on practical execution and continuous market validation of its premises.
2. **Feasibility of Invoice Issuance**
    - **Preliminary Conclusion:**
        - Developing a proprietary invoice issuance system is feasible and advantageous at the current stage due to low development cost (limited to my programming time) and technical progress already made.
        - Internal adoption ensures independence, customization, and deeper integration with the rest of the system architecture.
        - The functionality will be integrated into the accounting module and gradually released, starting with a limited group for validation, testing, and feedback.
        - It will not be included in the initial MVP version due to its complexity and prioritization of other features.
        - **Future Consideration:** Assess the best time to activate production issuance and define contingency routes and fallback plans for failures.

Observations:

- This sprint focused on positioning the product in the market and evaluating the complexity of key functionalities.

Sprint 4 (Week 7-8): Preparation for Development

Planned Objectives:

- Detail system requirements (functional and non-functional).

Inteli - Instituto de Tecnologia e Liderança
Avenida Professor Almeida Prado, 520, Butantã, São Paulo, SP.
CEP: 05508-070
www.inteli.edu.br

- Define the platform's deployment strategy.

Activities Performed:

- Elaboration of Functional and Non-Functional Requirements.
- Study of Deployment Strategy.

Adjustments to Original Plan:

- No significant adjustments mentioned.

Artifacts Generated:

1. **Functional and Non-Functional Requirements**
    - **Conclusion:**
        - This document detailed the functional and non-functional requirements that will guide the development of the Simplified Management System MVP for MEIs.
        - Adherence to these requirements is fundamental for delivering a product that meets immediate user needs and is scalable and sustainable in the long term.
        - The importance of a modular database architecture for system evolution was highlighted.
        - **Next Step:** Elaboration of the Database Structuring Artifact.
2. **Study of Deployment Strategy**
    - **Value Roadmap:**
        - Monitor software usability and behavior in real environments to guide continuous improvements.
        - Explore the possibility of generating `.apk` builds for direct distribution on mobile devices.
        - Automate license control through lightweight telemetry, with expiration and renewal functionalities, ensuring solution sustainability and security.
    - **Conclusion: Technology Serving the Business:**
        - All technical and architectural decisions were carefully aligned with the project's value proposition, prioritizing:
            - Frictionless distribution.
            - Reduced operational costs.
            - Sustainable scalability.
        - Technology functions as a true business enabler, ensuring that the MVP delivers real, immediate, and scalable value to its target audience.

Observations:

- This sprint established the technical and operational foundations for MVP development.

Sprint 5 (Week 9-10): Database Structuring

Inteli - Instituto de Tecnologia e Liderança
Avenida Professor Almeida Prado, 520, Butantã, São Paulo, SP.
CEP: 05508-070
www.inteli.edu.br

Planned Objectives:

- Define the system's database structure.

Activities Performed:

- Elaboration of Database Structuring.

Adjustments to Original Plan:

- No significant adjustments mentioned.

Artifacts Generated:

1. **Database Structuring**
    - **Objectivity of Decisions:**
        - **Modularity and Scalability:** Division into a central structure and a POS module allows new functionalities to be added (new "tools") without impacting the entire system, facilitating evolution and adaptation to future MEI demands. The use of UUIDs as primary and foreign keys in many tables facilitates data distribution and merging in scalable environments.
        - **Offline Operation Support:** The POS Module structure is designed to be robust for local (offline) operation, ensuring sales continuity even without connectivity. Fields like `created_at` and `updated_at` are crucial for future data synchronization.
        - **Efficient Multi-Tenancy:** The `Clients` → `Workspaces` → `User_Workspace_Access` hierarchy allows multiple MEIs to use the same platform, with their data isolated and access controlled. This optimizes resource usage and simplifies SaaS management.
        - **Flexibility and Adaptability:** The use of `JSONB` data types in `Roles` and `Audit_Logs` provides flexibility to store permissions and action details dynamically, adapting to future requirement changes without complex schema migrations.
        - **Traceability and Security:** Tables like `Audit_Logs` and `Payment_Logs` ensure traceability of actions and financial transactions, essential for security, compliance, and troubleshooting. Stock control (`pos_stock_movements`) offers full visibility of product flow.
        - **Focus on MEI Simplicity:** The POS structure is simplified to meet essential sales, inventory, and basic reporting needs, avoiding unnecessary complexity for the target audience.
    - **Conclusion:**
        - Database structuring is a fundamental pillar for project success. The two main structures outlined – the central one, responsible for clients, subscriptions, and access control, and the POS module, focused on sales operations – were designed to ensure a robust, scalable, and adaptable system.
        - The design of the tables and the choice of technologies reflect the priority of delivering business value, with essential functionalities, offline operation capability, security, and

Inteli - Instituto de Tecnologia e Liderança
Avenida Professor Almeida Prado, 520, Butantã, São Paulo, SP.
CEP: 05508-070
www.inteli.edu.br

flexibility for future growth.

- This solid database foundation is the groundwork for a functional MVP and, eventually, a complete management platform that truly empowers Microempreendedores Individuais.

Observations:

- This sprint consolidated the data architecture, essential for the system's robustness and scalability.
-

Inteli - Instituto de Tecnologia e Liderança
Avenida Professor Almeida Prado, 520, Butantã, São Paulo, SP.
CEP: 05508-070
www.inteli.edu.br