



# Chapter 69

## SPED fiscal in the perspective of accounting professionals of the municipality of Água Boa – MT

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### ABSTRACT

This research deals with the evaluation of the Fiscal SPED from the perspective of accounting professionals in the Municipality of Água Boa - MT. The general objective is to identify the main

challenges and benefits encountered from the implementation of the Fiscal SPED, in the perception of accounting professionals of the offices of the municipality of Água Boa - MT. The theoretical approach deals with topics such as digital bookkeeping and the challenges of its implementation, as well as aspects of the advantages and disadvantages of Fiscal SPED. Regarding methodological aspects, it is characterized by a descriptive exploratory study, in which the data are qualitative with the use of a specific questionnaire applied to accounting professionals working in the sending of the Fiscal SPED. The results showed that the Fiscal Sped generated a great impact on the agility and reliability of the information provided, benefits concerning the standardization and rationalization of processes, and consequently a unification of systems. The challenges are the difficulties with clarity in sped legislation and various errors in transmission files, thus pointing to a need for a fiscal shift on the part of the efficient and agile tax authorities in the correction of problems and also a demand for specific training according to the recurrent needs.

**Keywords:** Accounting, Sped Tax, Evolution, Advantages, and Disadvantages.

## 1 INTRODUCTION

With the advance of technology over time, accounting needed to evolve to be able to adjust its processes, while this advance had to create more digital methods. In this perspective, the SPED (Public Digital Bookkeeping System) emerged to promote the integration of tax authorities, rationalize and standardize ancillary obligations for taxpayers, and make the identification of tax illicit crimes faster (BRASIL, 2021a).

Every process, when it begins, requires a period for implementation and adjustment of its purpose also requires a change of culture and use by end users, so the improvement of this tool and its use has been a watershed for both the accounting profession and the tax man. At first, three major projects were created:

digital bookkeeping, digital tax bookkeeping, and NF-e (Electronic Invoice ) – national environment (BRASIL, 2021b).

Over time, procedures and ideas were adjusted to improve the understanding and handling of the SPED Fiscal tool, which became of paramount importance for both the tax and accounting offices, making the processes increasingly digital, agile, and transparent.

Therefore, because of the questions raised to the current scenario, both for the tax authorities and for the user of their digital tools, the purpose of this research is to answer the following question: What are the main challenges and benefits encountered from the implementation of the Fiscal SPED, in the perception of accounting professionals of the offices of the municipality of Água Boa - MT?

Seeking to answer the problem question, the general objective is: To identify what challenges and benefits were encountered from the implementation of the Fiscal SPED, in the perception of accounting professionals in the offices of the municipality of Água Boa - MT. And more specifically: Trace the profile of accounting professionals in sped fiscal; Check the main benefits and difficulties in sending the information by SPED FISCAL; Assess the impact of fiscal SPED on the accountants' view.

Thus, this research is of paramount importance for monitoring the evolution of information in the face of technology that every day has been taking even more space within all professions, and accounting is no different, thus making its processes increasingly digital, agile, and with transparency in the provision of information to the tax authorities.

## **2 THEORETICAL REFERENCE**

To make up the theoretical basis that will help this research, here we seek to understand the process of accounting evolution and consequently the implementation of the Public Digital Bookkeeping System, concerning the Fiscal SPED, its implementation challenges, and some advantages, and disadvantages of this procedure.

### **2.1 EVOLUTION OF ACCOUNTING BEFORE TECHNOLOGY**

Accounting is a social science that has existed for a long time, with the main purpose of separating the assets of the individual from the legal entity according to Polizel, Villalva, and Santos (2015, p. 10):

Accounting is a social science that is based on the accounting pillars of the entity (the monetary value of the legal entity does not mix with the monetary value of the individual), and continuity (the company is a body in motion) and also has its principles and rules, like any organization.

Thus, to control their wealth and to control equity to assist in decision-making came accounting (POLIZEL, VILLALVA E SANTOS, 2015).

Accounting is a science that arrived in Brazil during the colonial period thanks to the coming of the royal family in 1808. And it had contributions from the Italian school until 1970, in the mid-1970s the Law of S.A. (Corporation) was created, which substantially altered Brazilian accounting representing a

milestone between the relationship of companies and their shareholders, thereafter they had to update themselves before the rest of the world. With this, accounting has become an instrument of paramount importance for all its users, which through it can verify what is the real state and thus make the necessary decisions (ALVES, 2017).

Due to the advancement of technology, accounting has been appropriated to this new reality through the computerization of its accounting procedures, making them increasingly digital. Thus, processes have become easier and more transparent for both the tax man and its end users through the use of digital tools.

## 2.2 PUBLIC DIGITAL BOOKKEEPING SYSTEM

Accounting is a science that evolves, thus living with the constant transformations provided by the advancement of technology, in these perspectives new statements are also incorporated, consequently needing to adapt to recent realities. This began the computerization of the information, which began with the implementation of the NFe (Electronic Invoice), which emerged in 2005 through the SINIEF Adjustment 07/05, of September 30, 2005, which reports:

The Electronic Invoice NF-e, model 55, which may be used by taxpayers of the Tax on Industrialized Products (IPI) or Tax on Operations Related to the Movement of Goods and on the Provision of Interstate and Intermunicipal Transportation and Communication Services (ICMS) is instituted in place of I - to Invoice, model 1 or 1-A; II - producer invoice, model 4 (BRASIL, 2005).

From this institutionalization of nf-e at the federal level, each state was responsible for the constitution and legislation to comply with this new ancillary obligation. In the state of Mato Grosso occurred through the publication of Ordinance 163/2007-SEFAZ which provides for the conditions, rules, and procedures for the use of the Electronic Invoice - NF-e and the Auxiliary Document of the Electronic Invoice - DANFE and provides other measures.

After the milestone of the creation of the NFe it was necessary to include this information in a computerized system and with this came the SPED (Public Digital Bookkeeping System) through Decree No. 6,022, of January 22, 2007, which establishes the Public Digital Bookkeeping System – Sped, at the federal level, which is a set that stores all references of entries, exits, and inventory of obliged companies. For Oliveira (2017, p. 55):

Digital Tax Bookkeeping (EFD) is mandatory for all ICMS or IPI taxpayers. It is a digital file, which constitutes a set of bookkeeping of tax documents and other information of interest to the tax authorities of the federal units and the Federal Revenue Department, as well as in the tax calculation record related to the operations and benefits practiced by the taxpayer.

For the State of Mato Grosso, the EFD was established by Ordinance No. 166/2008 – Sefaz, which regulates Digital Tax Bookkeeping (EFD) and provides other measures.

This type of declaration is necessary for a view of the great technological evolution that we are currently witnessing and thus accounting begins to improve its accounting and financial procedures.

### 2.2.1 Implementation challenges

The Sped is a federal revenue program that is part of the Tax and Customs Administration Modernization Project (PMATA) which consists of the implementation of several processes supported by the integrated information system, information technology, and adequate logistics infrastructure (BRASIL, 2021c).

This created the Growth Acceleration Program on January 22, 2007, to accelerate the country's economic development, increasing jobs and improving the lives of the Brazilian population, thus including the implementation of the Public Digital Bookkeeping System (Sped) and Electronic Invoice (NF-e).

Among the measures announced by the Federal Government on January 22, 2007, for the Growth Acceleration Program 2007-2010 (PAC) - a development program that aims to promote the acceleration of economic growth in the country, the increase in employment and the improvement of the living conditions of the Brazilian population - is, in the topic referring to the Improvement of the Tax System, the implementation of the Public Digital Bookkeeping System (Sped) and Electronic Invoice (NF-e) within two years (BRASIL, 2021d).

However, the (PAC) was responsible for removing the administrative and bureaucratic obstacles that were hindering the country's economic growth, with the creation of the Sped intended to improve the business environment and reduce Brazil's Cost, promoting the modernization of the processes of interaction between public administration and companies in general.

In line with the actions contained in the (CAP) that are intended to remove administrative and bureaucratic obstacles to economic growth, it is intended that the Sped can provide a better business environment for the country and reduce the Cost of Brazil, promoting the modernization of the processes of interaction between public administration and companies, in general, unlike pragmatism by the search for results, very common in projects that aim only to increase revenue (BRASIL, 2021e).

In this way the accounting professionals had to adjust to this new tool created by the government, facing all difficulties that are many, because, as everything, in the beginning, is complicated since there was little information available, so over time the tax man was adjusting the structure with elements to create a specific digital platform available on the SPED portal within the website of the Internal Revenue Service for further clarification and dissemination of knowledge. Despite this, the government has always been creating updates and new systems to make statements increasingly digital, to further control taxpayers in every way.

The challenges are daily because accountants need to know where each piece of information needs to be inserted since each block of this instrument is about a specific document, which over time has been undergoing adjustments, updates, and the creation of new systems that are integrated. Thus, sped currently operates in several universes, such as CT- e, ECD, ECF, EFD ICMS IPI, EFD Contributions, EFD-Reinf, e-Financeira, e-Social, NF-e, NFS-e, MDF-e and NFC-E (BRASIL, 2021f).

## 2.2.2 Advantages and Disadvantages of Fiscal SPED

The Fiscal SPED is an electronic system that came to make the statements even more electronic and unified, however, every utensil has its advantages and disadvantages. The federal revenue in the Sped portal has some of its advantages such as the reduction of costs with dispensing of issuance and storage of paper documents, elimination of paper, improvement of the quality of information, preservation of the environment by the mitigation of paper consumption, speed in access to information, reduction of administrative expenses, improvement of the quality of information among others (BRAZIL, 2021g).

Filho and Lopes (2021) highlight in their study the main benefits of the implementation of Sped in the perception of accounting professionals obtained through the AFE (Exploratory Factor Analysis) which are: greater consistency and reliability in the issuance of bookkeeping, improvement in the quality of information, new opportunities for employment and business, rationalization and simplification of ancillary obligations and the valuation of the accounting profession.

Nasajon and Santos (2010, apud BACKI et al, 2016) talk about the changes that were noticeable with Sped in the perception of entrepreneurs who are: greater exposure (With technology, the Tax Authorities will be able to monitor more closely the transactions of companies), standardization (The integration of the Internal Revenue Service with the state and municipal departments will standardize the way companies present tax and accounting reports), simplification (The need to print and store accounting and tax books will be eliminated) and debureaucratization (Tax and accounting books become electronic, and authentication, which was done leading to paperwork to stamp on commercial boards, becomes digital).

The disadvantages of this system from the point of view of some accounting professionals, there is the lack of interpretation of the legislation in force for the Sped Fiscal system and the correct functioning of this tool since it is divided into several blocks where each of them is requested a piece of certain information that is generated by the tax documents, taxes among others.

Filho and Lopes (2021) in their study point out that the fundamental disadvantages of the implementation of speed in the perception of accounting professionals for studies obtained through the AFE (Exploratory Factor Analysis) are: a scarcity of qualified personnel, lack of information, and support of doubts, the little offer of training for accounting professionals, omission of data or incomplete elements and the lack of knowledge about software in the area.

According to Nascimento (2013, apud BACKI et al, 2016) considers in his study that the disadvantages that can cause companies are: high investment in technology (infrastructure, adaptations, and training), organizational restructuring, technical training specialized in accounting and tax aspects, total submission to layouts taxed by the tax authorities, sending incorrect information, if crossed between the various areas, not knowing the real objectives of the tax and further assessments – through the online crossing of all data by the tax authorities. Therefore, there are several perceptions of disadvantages and advantages regarding this new tool made available by the government.

### 3 METHODOLOGICAL PROCEDURES

This section is divided into 3 parts. The first is the classification of the research, the second is the data collection procedure and the third is the data analysis procedure.

#### 3.1 SEARCH RANKING

This research is classified as descriptive because it was carried out in some accounting offices of the municipality of Água Boa - MT, which to Gil (2018, p. 26) "Descriptive research aims to describe the characteristics of a given population or phenomenon".

Regarding the approach to the problem, it was done through the qualitative method, because it deals with the quality of information, according to Moretti (2018 apud AIRES et al, 2020) to "[...] qualitative research such as that that generates results through analysis, without the use of numbers, containing more subjective characteristics, being able to describe the complexity of the problems that are detected."

As for its technical procedures, the research method used the case study, which according to Gil (2018, p. 34):

The case study is a research modality widely used in the social sciences. It consists of the deep and exhaustive study of one or a few cases, in a way that allows its broad and detailed knowledge; a task virtually impossible through other designs already considered.

The Research Locus is the accounting offices of the municipality of Água Boa - MT, having as the population for this study the accounting professionals of these offices and as a sample the professionals who work directly with the sending of information from the SPED Fiscal.

#### 3.2 DATA COLLECTION PROCEDURES

The data were collected through a questionnaire containing 19 questions, divided into three sections, the first consists of authorizations of the answers for analysis of the information provided, the second represents the profile of the accounting professionals who send the Sped Fiscal and the third comprises questions about what is the perception of these professionals with tax bookkeeping and also questions that seek to know what are their qualifications concerning this ancillary obligation.

The data collection instrument was the questionnaire elaborated and disseminated through an electronic tool, and later to receive the answers, tabulated and applied to descriptive analysis of the data.

#### 3.3 DATA ANALYSIS PROCEDURES

After data collection through a questionnaire, these elements were tabulated, interpreted, and analyzed to answer, clarify and demonstrate the objectives proposed through the subject chosen in this study, thus, they were presented in the form of tables and figures, applying a descriptive and inferential analysis based on the interpretations of qualitative data that will be used for the analytical treatment of the collected information.

## 4 RESULTS AND DISCUSSION

In this chapter, we present the descriptive analysis of the collected data, with its proper results and interpretations, as well as the procedures used for the implementation of the research.

The results of the analysis of the data collected through a questionnaire, aimed at accounting professionals in the Municipality of Água Boa - MT, obtaining a total of 17 respondents, corresponding to 9 offices, thus providing to verify the main challenges and benefits encountered from the implementation of the Fiscal SPED in the perception of accounting professionals.

### 4.1 DESCRIPTIVE ANALYSIS OF DATA

In this section, we present the results of the analysis and discussion of the results of the data collected through the questionnaire, applied to accounting professionals, intending to identify the main challenges and benefits encountered from the implementation of the Fiscal SPED, in the perception of accountants of the offices of the municipality of Água Boa - MT.

Regarding the profile of the professionals who answered, with gender, there is a percentage of 70.6% (12) for the female gender and 29.4% (5) of the male gender, so we have a significant percentage of the female gender to the male among the respondents who are working in the accounting offices of the Municipality Of Água Boa - MT.

About the age group of professionals who answered about 47.08% (8) are between 26 and 35 years, approximately 29.4% (5) are between 36 and 45 years old, around 11.76% (2) are

between 18 and 25 years, around 5.88% (1) are between 46 and 50 years old and 5.88% (1) are over 50 years old. Regarding marital status, about 47.1% (8) are married, approximately 29.4% (5) are in a stable union and around 23.5% (4) are single.

Regarding schooling almost, 82.36% (14) have already completed higher education, about 5.88% (1) have not yet completed higher education, approximately 5.88% (1) have already finished high school and 5.88% (1) correspond to others. Regarding the time they work in the accounting area about 64.72% (11) answer that they operate between 6 for 10 years, 23.52% (4) above 10 years, 5.88% (1) between 2 and 5 years ago, and 5.88% (1) up to one year. Below we will demonstrate through table 1 the profile of professionals.

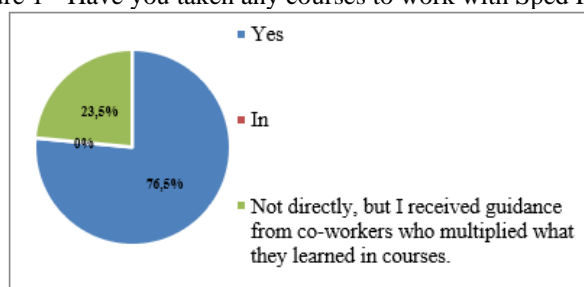
Table 1: Profile of accounting professionals.

Questions	Answers	Percentage	Quantity
<b>Gender</b>	Male	29,4%	5
	Female	70,6%	12
	<b>TOTAL</b>	<b>100%</b>	<b>17</b>
<b>Age group</b>	18-25 years old	11,76%	2
	26-35 years old	47,08%	8
	36-45 years old	29,4%	5
	46-50 years	5,88%	1
	Over 50 years	5,88%	1
	<b>TOTAL</b>	<b>100%</b>	<b>17</b>
<b>Marital status</b>	Single (a)	23,52%	4
	Married (a)	47,08%	8
	Stable union	29,4%	5
	<b>TOTAL</b>	<b>100%</b>	<b>17</b>
<b>Schooling</b>	Complete High School	5,88%	1
	Higher education Incomplete	5,88%	1
	Higher education Complete	82,36%	14
	Other. Which?	5,88%	1
	<b>TOTAL</b>	<b>100%</b>	<b>17</b>
<b>Time of operation in the accounting area</b>	Up to one year	5,88%	1
	2 to 5 years	5,88%	1
	6 to 10 years	64,75%	11
	Over 10 years	23,52%	4
	<b>TOTAL</b>	<b>100%</b>	<b>17</b>

Source: prepared by the authors.

Another highlight is in the block that deals with the perception of professionals about the Fiscal SPED. Figure 1 demonstrates qualification and training in courses to work in the Fiscal Sped.

Figure 1 - Have you taken any courses to work with Sped Fiscal?



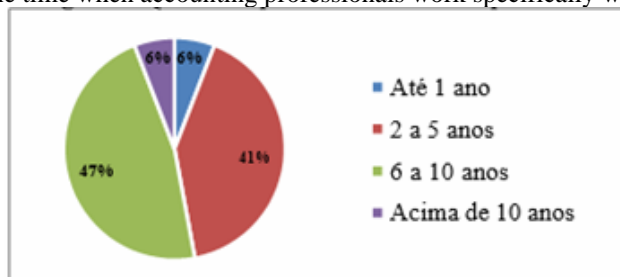
Source: prepared by the authors.

It is observed by the presentation of Figure 1 that 76.5% enrolled and took some type, of course, to specialize in the Fiscal Sped and thus act with greater perfection, the other 23.5% obtained training from colleagues of the profession who reviewed and multiplied knowledge, even so, it is essential to conduct courses to act without defects. With this, we realize that directly or indirectly all professionals who work with Sped Fiscal need courses, or instructions to act without any commitment to necessary and important information. In the studies by Origuela (2017), it was identified that the respondents a total of 41.9% agree that there was a need for training of employees for the implementation of the SPED system, with this we



see the importance of the qualification of these professionals to perform all the information requested in this instrument called Sped Fiscal.

Figure 2 shows the time when accounting professionals work specifically with the Fiscal Sped.

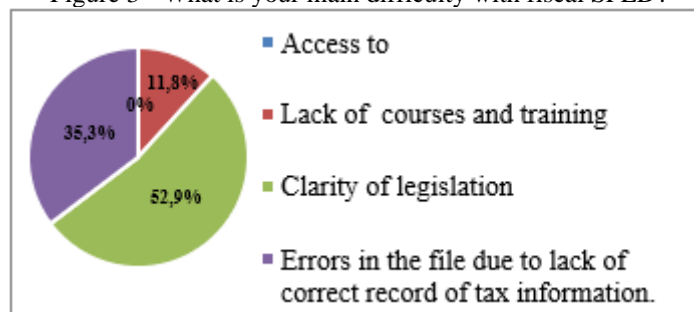


Subtitle: Up to 1 year  
2 to 5 years  
6 to 10 years  
Over 10 years

It is observed that in Figure 2, about working time with Fiscal Sped, about 47% (8) work from 6 to 10 years, 41% (7) between 2 and 5 years, 6% (1) up to 1 year and 6% (1) work for more than 10 years, with this it can be highlighted that the longer the accounting professional acts with the Tax Sped the more he will understand how this tool works.

Figure 3 shows what is the main difficulty of accounting professionals with fiscal sped.

Figure 3 - What is your main difficulty with fiscal SPED?



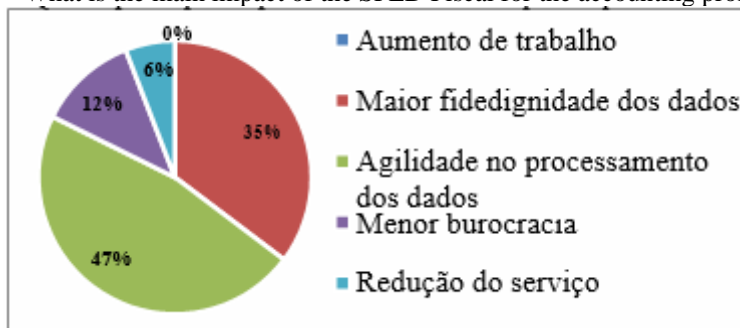
Source: prepared by the authors.

It can be seen that in Figure 3, approximately 52.9% (9) find it difficult to clarify the legislation because it is very complex to understand in the accountants' view, while 35.3% (6) have a problem with errors in the file due to lack of correct registration of tax information and 11.8% (2) considers the lack of courses and training because it is a city still under development it has no specific training company in this area. For Filho and Lopes (2021) he mentions in his work that the accounting professional:

In general terms, it is noted that there is a need for greater concern on the part of professionals in the area, to the extent that the Brazilian Accounting Standard (NBC PG R1), which deals with continuing education, requires the constant updating of technical and professional knowledge, stimulating their skills and ensuring the quality of the services provided by them.

With this, we see the significant importance of the update, which can be done through conferences with several professionals and thus help others to better understand how this tool works and others that emerged in the future.

Figure 4 - What is the main impact of the SPED Fiscal for the accounting professional?



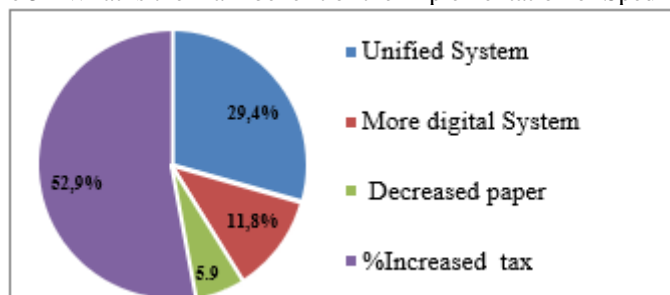
Source: prepared by the authors

Subtitle: work increase  
 Greater data reliability  
 Agility in the data processing  
 less bureaucracy  
 reduction of services

It is noticed in Figure 4 about the main impact of the Sped Fiscal on the accounting profession, around 47% (8) consider that the Sped Fiscal brought more agility in the processing of data, already 35% (6) consider the main impact greater than the reliability of the data, 12% (2) opined on less bureaucracy and only 6% (1) declared as a reduction of the service. According to Pereira and Betaressi (2019) in their study on the impact of Sped on tax accounting: challenges and perspectives of the training of the accounting profession in the face of tax information statements found in its result a percentage of 62% agreed that Sped brought speed and security in the transmission of accounting information.

Figure 5 shows what is the main benefit of the implementation of the Fiscal Sped, in the perception of accounting professionals who answered the questionnaire.

Figure 5 - What is the main benefit of the implementation of Sped Fiscal?



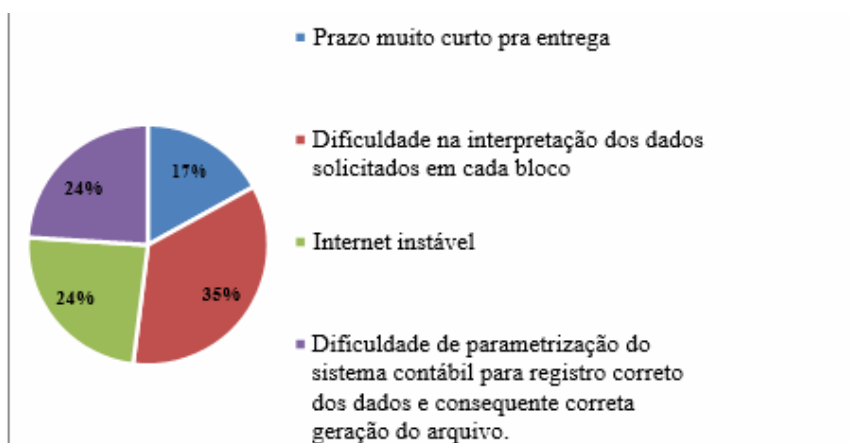
Source: prepared by the authors.

It is noted that in Figure 5 regarding the main benefit of the implementation of the Sped Fiscal, about 52.9% (9) respondents consider as a greater advantage supervision of the tax authorities, 29.4% (5) think so the advantage of a unified system, 11.8% (2) considers a digital system as a privilege and 5.9% (1)

believes as the main benefit the role reduction. According to Pereira and Betaressi in their article on the impact of Sped on tax accounting: challenges and perspectives of the training of the accounting profession in the face of tax information statements found in their results that 59% of the interviewees fully agree with the implementation of the Fiscal Sped the tax authorities obtained more efficiency in the inspection, which according to Leony (2006, apud PEREIRA and BETARESSI, 2019, p. 111) "[...] emphasizes that it is essential to an increasingly efficient and effective supervision the impaction of innovative and up-to-date technological solutions [...]".

Thus, it is concluded that in the opinion of the respondents, the main benefit of the implementation of the Sped Fiscal is related to the greater supervision of the tax authorities, followed also by the unification of information delivery systems to the tax authorities.

Figure 6 - In your opinion, what are the difficulties regarding the Sped Fiscal?



Source: Prepared by the authors

Subtitle: delivery time is still short

difficulty in interpreting the data requested in each block

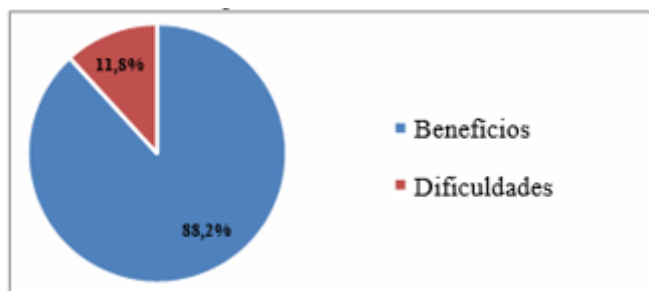
unstable internet

Difficulty in parameterizing the accounting system for correct recording of data, consequently correct file generation

It is noted that in Figure 6, regarding the difficulties regarding the Fiscal Sped according to the respondents about 35% (6) consider as the main difficulty the interpretation of the data requested in each block, already 24% (4) considers as difficulty the unstable internet, another 24% (4) responded as difficulty the parameterization of the accounting system for correct recording of the data and consequently the correct generation of the file and 17% (3) think as difficulty the short term for the delivery of this declaration.

Figure 7 shows the respondents' opinion regarding the implementation of the Sped Fiscal and whether this tool brought more benefits or difficulties to the accounting profession.

Figure 7 - With the advent of the Sped fiscal, in your opinion, were there more benefits or difficulties for the accounting professional?



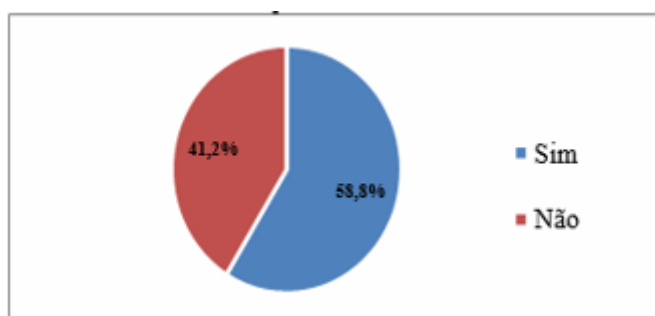
Source: elaborated by the authors

Subtitle: Benefits / Difficulties

It is identified that in Figure 7, according to the respondents about 88.2% (15) consider that the Sped Fiscal only brought benefits to the accounting professional, and another 11.8%

(2) considers that it only caused even more difficulties, Aires et al (2020) corroborate in their study on the reflexes in the routine of the accounting profession in the middle of the era of digital accounting a study about the implementation of eSocial and SPED Fiscal, in their results found that the Sped for having simplified the delivery of ancillary obligations thus becoming a positive point in the view of the accountants.

Figure 8 - In your opinion, with the creation of the fiscal Sped, did the accounting professional have more professional appreciation?



Source: prepared by the authors

Subtitle: Yes / No

It is observed that in Figure 8, in the respondents' perception of the valuation of the accounting professional approximately 58.8% (10) consider that with the creation of the Fiscal Sped, there was high praise, and 41.2% (7) had no recognition. Thus, the result points to little interference in the performance of these professionals about their professional valorization.

Figure 9 shows what can be done to alleviate discomfort about the understanding of this tool called Fiscal Sped since there are still many difficulties related to its understanding.

Figura 9 - Em relação a essa nova ferramenta chamada Sped fiscal, uma das dificuldades mais comuns é a falta de entendimento sobre essa ferramenta, na sua opinião o que poderia ser feito para amenizar este desconforto, abaixo marque uma das opções?



Fonte: elaborado pelos autores

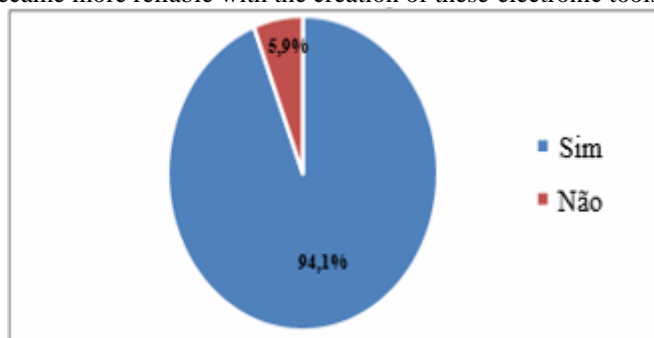
Subtitle: Tax office / Specialist outsourced consultation / periodical magazine / specific courses/others. which?

It is observed that in Figure 9, regarding the Fiscal Sped, because it is a new tool in the market and still with many difficulties related to its understanding, accounting professionals were asked what would be the key to be able to mitigate this discomfort, about 58.8%

(10) believes that a more active fiscal shift could help. On the other hand, 35.3% (6) believe that they need to have more specific courses and 5.9% (1) marked the option of others, but did not suggest anything.

Figure 10 shows that one of the benefits of creating more digital processes was the decrease in paper use, in the opinion of respondents this information became more reliable because of this instrument called Fiscal Sped.

Figure 10 - With the increasingly digital information one of the benefits was the decrease in the use of paper, in your opinion do you think that the information became more reliable with the creation of these electronic tools such as the Fiscal Sped?



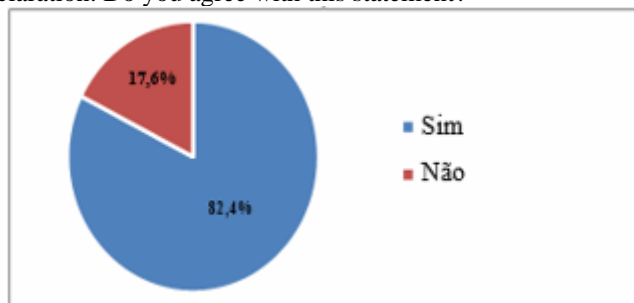
Source: prepared by the authors

Subtitle: Yes / No

Figure 10, about digital systems, information became more reliable with the creation of the Sped Fiscal, 94.1% (16) reported that yes and 5.9% (1) marked no, which according to Martins, Cremonini and Bertoluzzi (2016, apud AIRES et al, 2020, p. 138) "[...] the digital process makes the information reach the tax man promptly and with more reliable data. These digital processes provide faster [...]", so this information became more reliable due to the crossing of data between all digital procedures.

Figure 11 shows how the Sped Fiscal unified ancillary obligations, and thus accounting professionals were asked whether or not they agreed with this statement.

Figure 11 - With the creation of the Fiscal Sped, the accessory obligations for taxpayers were rationalized and standardized, thus becoming a more unified declaration. Do you agree with this statement?



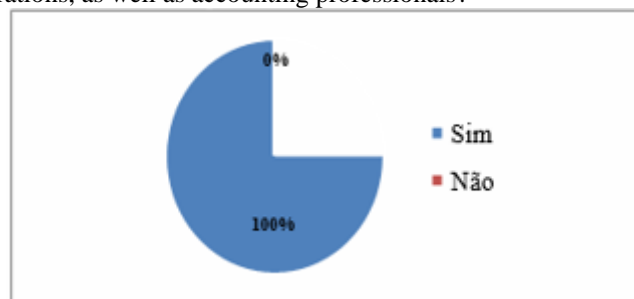
Source: prepared by the authors

Subtitle: Yes / No

It is verified that in Figure 11, with the advent of Sped, some obligations decreased because of unification in a single system, with this I obtained about 82.4% (14) who agree with this statement and 17.6% (3) answered that they do not agree with the statement, however, for Blau et al (2013 apud AIRES et al, 2020, p. 138) "The SPED came to debureaucratize the form that was delivered to ancillary obligations by reducing the excessive formation of documents".

Figure 12 shows what accounting professionals think about entrepreneurs to know more about the statements made available by the government.

Figure 12 - With the globalization of information, the government has been creating more and more electronic tools to control information and thus make inspections against evasion of information even easier. In your opinion, should business people be more informed about these declarations, as well as accounting professionals?



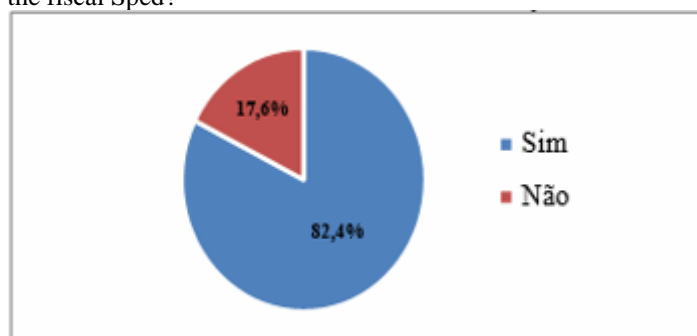
Source: prepared by the authors

Subtitle: Yes / No

It is perceived in Figure 12, related to the globalization of information and with this the government has been creating more and more new tools with technology to avoid the evasion of information by taxpayers, accounting professionals were asked whether entrepreneurs should also be much more informed about these statements and a total of 100% (17) answered yes, administrators need to know more about these statements, as they are also part of accounting procedures.

Figure 13 shows whether accounting firms have promoted training, training, or courses to improve accounting professionals' about sending information from the Sped Fiscal.

Figure 13 - Have accounting firms promoted training, capacity building, courses, etc., with the aim of assisting in the challenges of sending the information for the fiscal Sped?



Source: prepared by the authors

Subtitle: Yes / No

It is noted that in Figure 13, regarding training, training, courses, among others, accounting professionals were asked if this happens in the accounting offices in which they operate and about 82.4% stated that yes and 17.6% answered that they did not, however, knowledge about this tool is of paramount importance for their understanding since in each block a different type of information is requested that if not properly placed can generate some sanction on the part of the tax man.

## 5 CONCLUSION

This research allowed us to analyze how the Fiscal Sped contributed to the evolution of accounting before the digital age, where, before the processes were manual, now become increasingly electronic, thus contributing to the improvement in the generation of more reliable information and progress in accountability to the tax.

In this sense, the research sought to achieve and understand the main challenges and benefits encountered from the implementation of the Fiscal SPED, in the perception of accounting professionals of the accounting offices of the municipality of Água Boa - MT, also evaluating the impacts of the Fiscal Sped on the view of accountants.

The results indicate that with the implementation of the Fiscal SPED accounting professionals faced several challenges: Lack of clarity of legislation; Errors in the files to be transmitted; Difficulty in interpreting the data requested in the SPED blocks, short deadlines for submission; and Also unstable internet in the offices. So they consider it a challenge to overcome this barrier. As values suggestive of these challenges, the research points out that professionals want a fiscal shift in an efficient and agile way to meet the problems that arise and also specific courses and training for the most recurrent problems.

As for the benefits, the professionals who answered pointed out some, which are beneficial for both the offices and the tax authorities. For the tax man, the research points out that there was a considerable benefit regarding the ease of supervision and control of unified data. Just as the offices improved the quality of information since it was paper, also standardized and rationalized the processes. These latter benefits also positively affect the tax man.

Finally, the research points out the great impact that the Sped Fiscal has brought with the agility of the preparation and provision of information to the tax and greater reliability of them both to the tax man and all those involved with them, namely, the entrepreneurs, the offices and the tax man himself.

It is concluded that this research is also extremely important concerning the globalization of information, making processes increasingly digital, unified, and efficient, enabling the elimination of errors and giving greater reliability and reliability in the information provided.



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