REGMPE

Revista de Empreendedorismo e Gestão de
Micro e Pequenas Empresas

THE ROLE OF ACCOUNTING TECHNIQUES IN THE DEVELOPMENT OF MICRO AND SMALL BUSINESSES IN COMMERCIAL ACTIVITIES

THE ROLE OF ACCOUNTING TECHNICAL DEVELOPMENT OF MICRO AND SMALL COMMERCIAL ACTIVITIES OF ENTERPRISES

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SUMMARY

This article aims to show the importance of accounting for maintaining the balance of commercial companies, exploring the concepts related to their stocks, and, addressing the main techniques and tools that make accounting knowledge, an extremely effective management mechanism for all individuals who are tied to the organizational environment. First, approaches will be made on the origins of business practices and then on the details of accounting techniques and their implications for the development of organizations. Subsequently, the correlation between the accounting role and management will be demonstrated.

KEY WORDS:accounting, accounting techniques, commercial companies, accounting knowledge, management tools.

ABSTRACT

This article is to study intended to show the importance of accounting to maintain the balance of trade companies, exploring the concepts related to their existence, and by addressing the key techniques and tools that make the book knowledge, an extremely effective management mechanism for all individuals who are linked to the organizational environment. First, approaches will be made about the origins of business practices and then the details of the accounting techniques and its implications in the development of organizations. Later the correlation between the book paper and the administration will be demonstrated.

KEYWORDS:accounting, accounting techniques, commercial enterprises, accounting knowledge, management tools.

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INTRODUCTION

Planning is seen as one of the main factors that contribute to the growth of companies, being an important process that influences decision making. The skill of the manager who uses Accounting as a tool to support planning contributes strongly to the success of his company. THE Accounting has the fundamental objective of providing financial information to individuals, using their techniques, facilitating planning and allowing them to assess and make changes in the economic situation of a given entity.

Accounting Techniques, above all, reinforce the importance of Accounting for commercial institutions. From this perspective, it is possible to obtain information on the structuring of assets, their changes and the financial results resulting from the management of assets, and, with the use of accounting knowledge, the current management model, understood by the administrative principles of Planning, Organization , Direction and Control, develops, acquiring greater values, such as authentic records of information and greater transparency in management.

The role of Accounting is necessary for both individuals and legal entities in making small and large business decisions. From there, the real situation of the company can be demonstrated in a clear and objective way, helping the administrators / managers to have an opinion of the financial information, about the conditions of the company, the advantages and disadvantages of assuming some investment, of giving discounts, on taxes on products and thus facilitate the maintenance of costs and decisions to be taken by the entity.

1- THE ORIGINS OF BUSINESS PRACTICES

Commercial activities are intrinsic to the nature of man and his needs. Trade has been around for a long time; since societies emerged; it is said as the artifice of buying, selling and exchanging a certain product, but, in principle, only the exchange activity was practiced.Iudícibus and Marion (2004) explain that, in antiquity, the Phoenicians were possibly the people that stood out the most in commercial activities. Several factors contributed to this, including those of a geographical nature, as the Phenicia Region had few lands for the development of quality agriculture. As a result, it was necessary to turn to commercial activity, and a large fleet was formed that made connections with the West and the East. Almeida (2012) tells us that society was inspired by the associative nature of human beings, having the need to obtain, in a short time, great results in production, with significant changes in the peoples' economy:

> " Such an evolutionary process would result in a combination of efforts that would substantiate the primitive form of society, thus considered the meeting of two or more people, with the purpose of combining efforts and assets, with the objective of sharing among themselves the earned income. In the union of these forces, therefore, we find the first manifestations of society, although obviously far removed from the present day " (ALMEIDA 2012, p. 26)

Trade during the Middle Ages, being land based, was difficult. The poor conditions of infrastructure, almost unaffordable roads, looting, threats of theft and the growing number of tolls typical of the feudal system, contributed to the fact that later on in the 15th and 16th centuries the first major commercial development took place by sea. As a result of this commercial maritime expansion, colonial empires such as Portugal and Spain were formed.

Barter, exchange of goods for other products or services without involving money or any monetary application accepted or in circulation, can be considered the first form of Brazilian trade. When Portugal arrived in Brazil, he bartered with the Brazilian Indians, who gave the Brazilian wood to the Portuguese in exchange for goods such as knives, axes, mirrors, combs and other objects without high material value. Portugal transported this raw material (brazilwood) across the sea, used it for furniture production and sap extraction, as this was a substance used to dye fabrics and later sell it in Europe.

> […] It is not the large amount of gold and silver that constitutes the true wealth of a State, since in the world there are very large countries that have an abundance of gold and silver, and that are no longer comfortable, nor are they more happy [...]. The true wealth of a Kingdom consists in the abundance of Merchandises, the use of which is so necessary for the sustenance of the lives of men, who cannot pass from them "(VAUBAN 1707, p. 77-78)

Mercantilism or commercial capitalism, a set of economic practices, led European countries to expand across the sea. Marked by strong State intervention in the economy, it is based on a series of measures aimed at unifying the internal market and aimed at the formation of strong national states.

> [...] the maritime conquests, which coincide with the Renaissance, with their natural reflexes in commerce, would increase the formation of large colonizing companies, making the Companhia das Índias famous, when at that time, according to a considerable number of tourists, it would have the limited company has emerged. These are followed by the so-called Consolidation of Louis XIX, which, strictly

> speaking, constitutes the first codification of Commercial Law, adding to this evolutionary cycle the Code of Napoleon, in 1807, and so on. (ALMEIDA, 2012, p.27)

2. Commercial companies

At first, only one individual (merchant) was responsible for mediating between products and buyers. However, from the moment that the flow of goods began to develop, it became necessary for more people to participate in order to continue sales. Subsequently, with the improvement of business, there was a demand for a better organization of work and capital generated by them, and a greater number of mediators. Hence the emergence of mercantile companies, which are characterized by the act of negotiating with each other, and which certainly originated the organizations, which today we call a company.

Almeida (2012) tells us that, by revoking the general part that had the Commercial Code of 1850, the Civil Code of 2002 adopted the Theory of the Company, abolishing the old concepts of merchant and commercial society, starting to call them businessman and business society, respectively. This system consisted of disciplining the activities of traders and acts of commerce. It is from these changes that Corporate Law emerges. The author also provides us with the concept of a company, defining it as an "economic organization designed for the production or circulation of goods or services, otherwise called economic activity" (ALMEIDA, 2012, p. 28).

Among the various segments of companies, considering only those with profitable purposes, we can mention industrial companies, service companies and commercial companies, which represent the focus of this research. The entrepreneur, who is configured as the company's administrator, is defined in accordance with Article 966 of the Civil Code, as one who professionally carries out organized economic activity for the production or circulation of goods or services.

Commercial Company is defined as an organization whose main function is to mediate between producer and consumer, with the intention of making profits. They can be formed by a single individual, as an individual exercise of commerce, or by a group of individuals, in the form of society. For Ribeiro (2003), the activities of commercial companies can be summarized in exercises for buying and selling products.

3. Accounting Techniques

Accounting Techniques are the set of procedures used in accounting science to achieve the proposed purposes. According to Ribeiro (2010), there are several Accounting Techniques made available by accounting and which seek to assist those involved with the management of a commercial company; among them are Bookkeeping, Statements, Auditing and Balance Sheet Analysis.

3.1- BOOKKEEPING

It consists in the act of recording, in proper books, such as the Diário e Razão, Caixa and Current Accounts, all the administrative facts, as well as the relevant administrative acts that happen daily in the companies.According to Moreira (2010), bookkeeping aims to create an authentic record of activities, producing a graphic pattern to be used by the entrepreneur himself and by other individuals who relate to him, in order to enable better business planning and management.

The daily book has significant importance for the control of commercial companies; it is mandatory and required by commercial legislation, in accordance with Law No. 556/1850 of the Commercial Code.In its bookkeeping, the facts are recorded in a mercantile manner, through the entry, following a technical arrangement in chronological order, using the components called accounts. Ribeiro (2003) conceptualizes the Release as the means by which bookkeeping is processed. Among the essential elements we can mention the following: place and date of the occurrence of the fact, account to be debited, account to be credited, history and amount.The Ledger book is also very useful, as it allocates one page for each account, selecting operations for each element of equity, controlling them individually.

Account is the technical name given to the equity components (Assets, Rights, Obligations and Stockholders' Equity) and the Result elements (Expenses and Revenues). It is through accounts that Accounting is able to play its role. All events that take place in the company, responsible for its management, such as purchases, sales, payments, and receipts, are recorded in the proper books through the accounts.

The accounts can be divided into two groups, called Equity Accounts and Income Accounts. Equity accounts are those that represent the elements that make up Equity, whichare divided into two major groups: Active and Passive. Still according to Ribeiro (2003), we can exemplify them as follows:

Example:

Equity Accounts

ACTIVE	LIABILITIES AND SHAREHOLDERS 'EQUITY
Current It comprises accounts that are constantly changing - movement-, their conversion into cash will occur, at most, until the next fiscal year. Long-term achievable This account includes assets and rights that will become cash after the next financial year. Permanent These are assets and rights that are not intended for sale and have a long useful life in the case of assets. - Investment It is the permanent applications that generate income not necessary to maintain the main activity of the company. - Immobilized It includes items of a permanent nature that will be used to maintain the company's basic activity. - Deferred These are applications that will benefit the results of future exercises.	Current Comprises liabilities that will be settled in the next fiscal year: in the next 365 days after the balance sheet is drawn up. Long-term liabilities This account lists liabilities that will be settled over a period of more than one year - long-term debt. Net worth These are the resources of the owners invested in the company. Resources mean capital plus income - profits and reserves. If there is a loss, the total investment of the owners will be reduced.

Source: (MARION, 1998. p.64)

Income accounts are divided into Expense Accounts and Income Accounts. Expense Accounts are characterized by the consumption of goods and the use of services, such as water and sewage, electricity, cleaning supplies, salaries, among others. Revenue accounts arise from the sale of goods or the provision of services, such as sales of goods, revenue from services, among others.

3.2 RAZOR AND TRIAL BALANCE

The razone (T-shaped account) represents the reduction of the accounts recorded in the ledger. It includes debits and credits related to the company's accounts: " It is a didactic instrument to develop accounting reasoning. Individual account records are made through the razor " (MARION 1998, p.111). Balance sheets are also accounts taken from the ledger; they relate the accounts to their respective balances, corresponding to the systematic summary of the accounts used by administrators and accountants.

4. FINANCIAL STATEMENTS

These are technical reports that contain data obtained from the company's accounting records. The best known are the Balance Sheet (BP) and the Statement of Income for the Year (DRE). According to Ribeiro (2003), a balance sheet is a statement that aims to briefly show the equity of a company, in a qualitative and quantitative way. You must understand all assets (tangible and intangible), rights, obligations and equity. The income statements for the year, on the other hand, aim to show the entrepreneur whether the entity has made profits or generated losses in the course of its activities.

5. AUDIT

The audit consists of verifying the accuracy of the data entered in the financial statements, through a detailed examination of the accounting records and the documents that originated them. Balance Sheet Analysis (analysis of the financial statements). It covers the examination and interpretation of the data contained in the financial statements, in order to convert this data into useful information for the most diverse users of accounting.

6. BALANCE SHEET ANALYSIS

It comprises the unification of the financial statements of the controlling institution and its subsidiaries, comparing the information present in the balance sheet in order to demonstrate the economic and financial situation and the variations included in the asset, liability and equity accounts.

However, each company has its particularities, which makes the analyst be more careful when making decisions. Such as: the operating conditions of the business, the size of the company's reach and the company's business lines. This analysis can be done in two ways: time series analysis or comparative analysis.

CONCLUSION

It is from the management of the companies that the registration of administrative facts occurs, where it is possible to obtain control of the movement of the Patrimony of commercial companies explored by Commercial Accounting. Assuming that commercial companies focus on the purchase and sale of goods, structured, authentic, appropriate and complete accounting information can be the difference between failure and success.

Accounting information is decisive in assessing the feasibility of investing in a particular company. Financial analysts and macroeconomists are interested in accounting services to extract financial aggregates (sales by sector, liquidity, inventory control). The users of these information extractions are all those who directly or indirectly employ them to acquire knowledge about the guarantees and advantages that the company offers to fulfill its commitments to Suppliers, Customers and Tax Authorities, or even to monitor the progress and development of the company. company in order to make administrative, financial or economic decisions. It is possible to generate statements or reports that allow decision-making by administrators / managers,

Most of the reports generated in companies and institutions are technical, which makes it difficult for managers to interpret. The role of accounting in this case becomes essential, providing assistance in understanding and in the direction of the decision-making process.

Accounting generates data on the entity's financial and economic control, demonstrates to the manager the real equity situation; Demonstration of Origins and Application of Resources; Balance Sheet; Statement of Income for the Year; Accumulated Profit and Loss Statement.

The reports provided by Accounting are used not only by administrators / managers, other bodies, people and companies also use them as an auxiliary instrument for analyzing accounting information and having an opinion on the financial position.

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