



THE USE OF INFORMATION TECHNOLOGY AS A DIFFERENTIAL IN THE EMPEROR'S ACCOUNTING OFFICES - MA

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SUMMARY

This article seeks to describe the use of information technology (IT) as a differential in the accounting offices of Imperatriz - MA. It reports the use of information technology, added to the information system used in offices, and the information technology structure of the offices. It describes the basic characteristics of the accounting offices in Imperatriz, having as specific objectives: the IT structure of the accounting offices; The identification of the most used software in the city accounting offices and The systems integration. The study used the descriptive methodology, bibliographic and field procedures to identify information on the use of Information Technology in accounting firms in the city. As a data collection instrument, a questionnaire was used with objective and subjective questions that served to meet the research objectives. The result shows that accounting firms are increasingly dependent on Information Technology, and that there is a constant search for updating programs to meet government requirements and market demand in the service sector.

Key words: Information Technology, Internet, Information System.

1. INTRODUCTION

Information Technology has been one of the factors that stood out the most in recent years, mainly with the internet within reach of the majority of the population. Followed by modern and sophisticated software programs that continue to develop and become increasingly advanced.

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For companies, information technology generates speed and agility in decision-making processes in the face of a globalized and competitive market. Among the various types of existing companies, one of the kinds of organizations that had to adapt to the technological process the most in order to remain inserted in the service provision market was the accounting category. Because it depends on information technology integrated with systems that work interconnected to customers and the government through the internet.

Soon, it came to enable a faster service delivery, with higher quality and efficiency for its customers. Therefore, it is necessary that the accounting offices are always attentive, and follow the technological developments, in order to adapt themselves frequently to these changes.

However, the problem raised in this research was: What is the importance of knowing how to deal with and make good use of Information Technology (IT), within the accounting offices, through the development and emergence of new hardware and software that is increasingly modern?

2 INFORMATION TECHNOLOGY CONCEPTS

The Information Technology known as IT, has caused great changes in the current panorama of companies and people. But, what is the definition of IT?

Information Technology (IT) can be defined as the set of all activities and solutions provided by computational resources that aim to allow obtaining, storing, accessing, managing and using information. (ALECRIM, 2013, p. 02).

As you can see, IT involves a process of generating and organizing data to arrive at information. However, it has computational resources to obtain, store, give access and manage such information that will be available to users that will transform it into knowledge. But, for that they need to have several technological resources, such as increasingly sophisticated hardware and software.

Information Technology (IT) is the organized infrastructure of hardware, software, database and telecommunications networks, which allows to manipulate, generate and distribute data and information among its users (companies or people). (MIGLIOLI, 2007 apud LEITE 2011, p. 01).

Information technology plays a very important role within organizations, as it is a very powerful tool that has several technological resources to assist companies in

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the performance of their functions, in competitiveness with their competitors, and in growth in the globalized market.

Information Technology is a set of technological and computational resources, from those aimed at elementary data generation, to those pertaining to sophisticated communication networks, present in the processes of using information. (VELLOSO, 2004, p. 263).

Although information technology is present in several sectors, it is the way information is used by its users that differentiates it in the market. Based on the definitions of the authors, whatever the area of expertise, it is necessary to have resources such as hardware, software and internet to put information technology into practice.

2.1 THE IMPORTANCE OF INFORMATION TECHNOLOGY FOR COMPANIES

Information technology has had a major impact in the globalized world, making companies adapt to new changes in the current context. According to CHIAVENATO (2003, p. 620), "Information Technology is promoting a new order in the global world". This is mainly due to the emergence of companies.com that are affecting the countries' economy and the way of doing business in the world.

Ponto.com companies defined the new standards of the so-called New Economy, revolutionized the way of doing business, created a new way of working and a new culture of relationship between people. (CHIAVENATO, 2003, p. 620).

It is noted in this scenario the importance that information technology has so that companies can have chances to compete with their global competitors. Companies have to adapt as quickly as possible to changes, as the information age has arrived to change the behavior of organizations and the way of doing negotiations. It makes processes more agile, faster and is gaining people's trust. The internet and the computer have become a great ally for organizations.

According to VELLOSO (2004, p. 263), "The current moment is defined as the information age, as a result of the significant development of computational technology". Therefore, companies should equip themselves as quickly as possible with technological tools that will facilitate their work.

For companies to have an efficient system they depend on IT for their success and smooth progress. Without technology, there is no way to develop support systems for

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decision making or management. And competitive forces are everywhere as the market has gone global.

The strategic role of information systems involves the use of information technology to develop products, services and capabilities that give a company strategic advantages over the competitive forces it faces in the world market. (O'BRIEN, 2004, p. 41).

Companies must pay close attention to the advantages that communication networks offer them and make the most of the benefits that the internet provides them, so that they are always up to date in search of innovations and constant growth.

In the context of IT, a segment deserves special consideration: what concerns the use of digital communication networks to support activities of all kinds in the day-to-day activities of organizations. (VELLOSO, 2004, p. 264).

Therefore, information technology has a fundamental role within companies, which is to assist in the development and growth of organizations within the current context that the world lives in today.

3 INFORMATION TECHNOLOGY IN ACCOUNTING OFFICES

The internet, considered one of the tools of IT has radically changed the life of accounting firms, it is practically impossible to carry out their tasks without using it. Because, most of its services are through receiving and exchanging information between client, government and office.

The internet is the worldwide electronic communication network. It connects millions of computers of all types and sizes, operated in all parts of the world.

On the internet, through telephone lines, satellite signals, submarine cables, in short, all the resources used in telecommunications, are integrated from personal microcomputers to online commercial services of large companies. (VELLOSO, 2004, p. 273).

Information technology is not only a synonym for modernity, but a necessity nowadays, as information has always existed, but not as grandly and voluminously as it is now. That is why it is so important to have modern and updated technological resources, so that this information can be captured and put to good use in this two-way street, which is the exchange of knowledge.

Information Technology has transformed the world into a global village, where data and information arrive more quickly, and organizations need to seek more and

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more knowledge, in order to continue to be inserted in a market that is becoming more and more competitive every day.

(IT) is present in the lives of people and, within companies in the most varied sectors of organizations.

Information is, today, a fundamental factor for organizations, administrators, all individuals. When it comes to open and common market, competitiveness, competition and quality, in which it is realized that none of this would be possible without the existence of information, and if it did not have quick access. (ROSINI, 2003, p. 128).

However, it is necessary that the information is available to the right people, at the right time and in the right quantity, so that they are useful and can make a difference, especially for accounting offices that are constantly working with data updating and processing information.

3.1 THE CONSTANT SEARCH IN TECHNOLOGICAL ADAPITATION IN ACCOUNTING OFFICES

All current accounting offices must have a good communication network, integrated with the internet and interconnected systems for the development of their tasks. Accompanied by increasingly modern hardware and software to facilitate the provision of services to its customers, making them faster, more reliable and more efficient.

Recalling, therefore, that all offices have a specific system as a tool to assist them in their tasks, but that they cannot escape the accounting rules.

Although focusing on a specific program, we emphasize that all systems are similar, forced by the accounting rules that need to be explained, generally implement systems with similar structures. (SANTOS, 2009, p.121).

Accountants develop jobs that require a lot of knowledge in the accounting area, in addition to agility and security. That is why they must make information technology their ally, and choose modern and reliable software and hardware that will help them develop their activities with the greatest possible precision for the growth of their companies and the satisfaction of their customers.

For TURBAN (2007, p.15), “the internet has significantly increased the number of transactions (especially global) involving modern companies”. Within accounting, today, a modern information system that offers data and information at the

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right time is indispensable so that the company's services can be carried out within the established deadlines.

Data and information are the lifeblood of accounting. Transaction processing systems - which are now web-based - capture, organize and disseminate data and information throughout the organization, usually through corporate intranets. (TURBAN, 2007, p.15).

Therefore, one can see the importance of Information Technology for modern organizations, which need to follow and develop in an increasingly connected and competitive world.

4 NATURE OF RESEARCH AND METHODOLOGICAL FRAMEWORK

4.1 NATURE OF THE RESEARCH

A research comprises prior planning that aims to identify how to proceed to achieve the objectives that the researcher considered to be important within his work. Thus, determining how the research will be carried out comprises indicating the strategy to be used and how to proceed from the initial phase to the end of the work.

Information Technology, which according to AUDY (2005, p.155), is “the set of non-human resources employed in the collection, storage, processing and distribution of information”. That is more present than ever in people's lives and brought great changes to the present and radically changed the daily lives of most companies, which need to adapt to continue in the labor market.

According to OLIVEIRA (2007, p.216), “information technology has become a strategic factor for the success of some companies, which compete in a globalized market”. However, in order for companies to provide and maintain a quality service, in addition to having a great information system, it is necessary to have excellent Information Technology (IT).

However, it is not an easy task for companies that are dependent on the use of the Internet in their operating system to carry out their tasks - often complex - having to obtain information and share knowledge with new employees at short intervals. Besides being always on the lookout for improvements in the technological area in your region.

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According to REZENDE (2013, p.204), “the internet and its resources have been causing the appearance of organizations based on information and knowledge”.

Therefore, it is increasingly necessary to invest in information technology in companies, especially when they are responsible for providing correct information and on time.

Therefore, one of the reasons for choosing this theme is precisely to analyze the way in which the accounting offices in Imperatriz are adapted to the changes in information technology.

Being able to propose a new vision, based on bibliographic studies and on the result of the field research, in which some difficulties found in the accounting offices of empres - MA will be discovered, through the use of Information Technology (IT).

5 METHODOLOGY

5.2 TYPE OF RESEARCH

The type of research adopted in this work was exploratory, which seeks to identify the problem and find possible solutions for proposals for it. Therefore, it aims to assist the researcher in the formation of knowledge about the theme or problem involved in this work.

And descriptive research, which exposes characteristics of a certain population in the sample. And it serves as a basis to support the explanations generated by the acquired knowledge.

As for the methods adopted in this research, a bibliographic research was started, because it was based on books, articles and electronic networks. For GIL (2007, p. 64), “bibliographic research is developed from material already prepared, consisting mainly of books and scientific articles”.

And field with application of questionnaires with objective and subjective questions directed to the managers of the companies, which served to meet the research objectives.

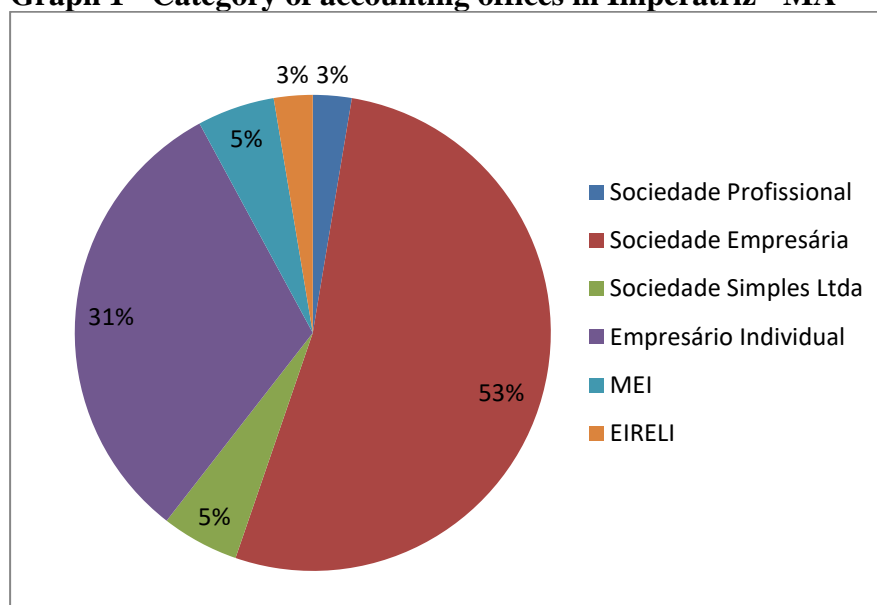
5.3 UNIVERSE AND SAMPLE

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The research universe was composed of 38 accounting offices located in the city of Imperatriz - MA.

According to data from CRC - MA (2015), there are currently 38 active accounting offices in the city of Imperatriz - MA, registered with the National Register of Legal Entities (CNPJ). And they are classified in: Professional Society (1); Business Society (20); Sociedade Simples Ltda. (2); Individual Entrepreneur (12); MEI (2); EIRELI (1).

Graph 1 - Category of accounting offices in Imperatriz - MA



Source: CRC - MA, (2015)

In turn, the sample consisted of 10 offices, which corresponds to 26.32% of the universe.

6 RESULTS AND DISCUSSIONS

Based on the field research carried out between the months of September and October 2015. We can see the importance of Information Technology (IT), for the accounting offices in the city of Imperatriz - MA, analyzing the information systems and their constant updating , to adapt to the provision of services more quickly, reliably and efficiently to its customers.

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When were managers asked about their understanding of information technology? All responded that they are totally dependent on technology to work in this area and that without it, it is not possible to develop accounting work today. Because they are dependent on the internet and its information systems that work seamlessly between their customers and the government.

The survey conducted in 10 of the 38 offices located in the city found that the number of computers in the accounting offices exceeds the number of employees by 21.54%. As the sum of the employees was equal to 65 in contrast, the number of computers reached 79. An average per company of 7.9 computers for each 6.5 employees.

Only 30% of the offices that took part in this survey have the same number of computers as the number of employees.

Regarding the issue involving hardware, software and the internet as a facilitator in providing services to customers? All accountants interviewed said yes. That information technology facilitates the service of accounting offices.

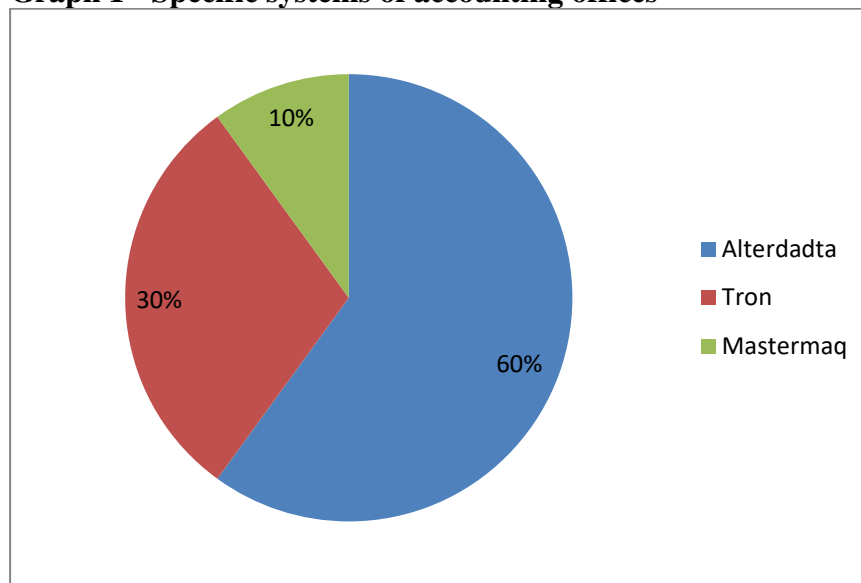
An important case to report is that 100% of the interviewed companies keep all computers that are part of the office, connected to the internet, which can serve as an additional support tool to facilitate daily work, as this process can facilitate sharing data and performing tasks in the provision of services.

As for the use of software, it was observed that all research offices, that is, 100% of companies use a specific system called ready-made packages, which are offered on the market. Therefore, none of the companies interviewed works with customized programs. Which leads us to believe that this would increase the cost benefit of the product and raise the price of labor referring to its maintenance.

Regarding the specific systems used by the offices to provide services. Those who appeared in the survey were Alterdata, Tron and Mastermaq. Alterdata is in first place in the survey present in 60% of the offices, followed by Tron with 30% and Mastermaq with 10%.

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Graph 1 - Specific systems of accounting offices



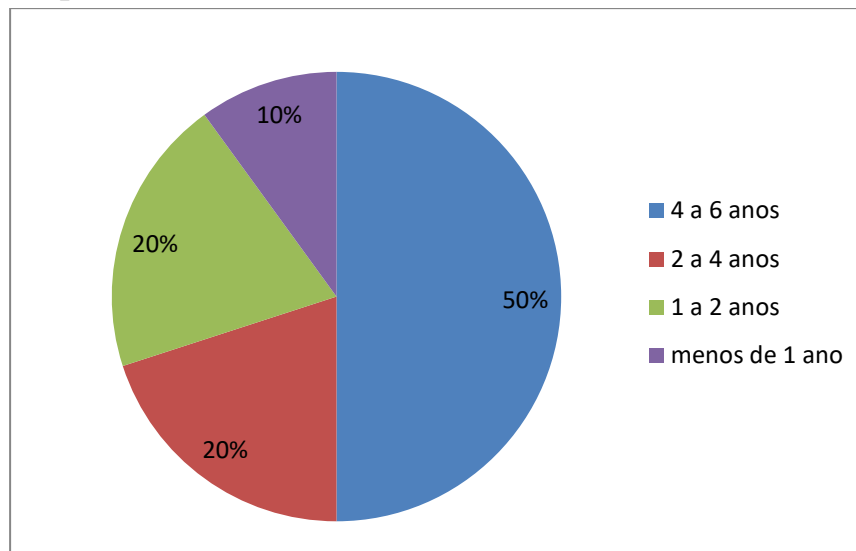
Source: research data (2015)

Following, we tried to find out how long the offices have been using the same system, which will make it possible to analyze the accounting offices in relation to the search for new technological products or the company's loyalty to a system for a long period of time.

Therefore, it was noticed that 50% of the offices use the current system for the period of four to six years, and that 20% use the same between two and four years, that more than 20% for the period of one to two years and only 10 % use the program for less than a year. However, none of the interviewees has used the same system for more than six years.

Graph 2 - Time of use of the current system

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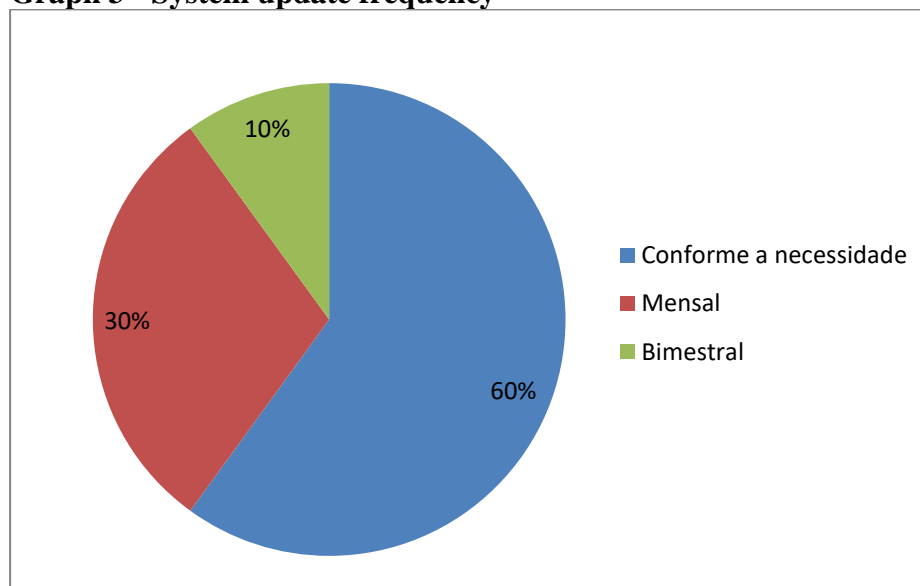


Source: research data (2015)

The results indicate a loyalty of the offices with the companies that offer the systems and the maintenance of the programs. Which can be associated with the offer of constant technological innovation and the cost benefit of the product.

As for the frequency of updating the specific system of each office, 60% update their system as needed, while 30% update monthly and only 10% update their system bimonthly. Bearing in mind that, no interviewed company updates its system every six months or annually due to the large time interval for updating the system.

Graph 3 - System update frequency



Source: research data (2015)

According to the percentage of accounting firms that use the same system over a period of four to six years, which is 50%, it can be said that the companies that

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provide these types of programs are looking for technological advances to remain active in the market, compared to your competitors.

Therefore, the response of accounting professionals - was that the current system - meets the needs in terms of technology.

Has the use of information technology made the process of opening, changing and closing companies more agile? According to the unanimous answer to this question, we saw the importance of IT for companies that provide this type of service. In addition to reducing the time for this process, there was also a decrease in the workforce for the offices. Therefore, more agility in the processes and less expenses with employees, due to the completeness of the programs that are more and more advanced, fast and reliable.

IT has facilitated the exchange of information between customers, the accounting office and the government. Because, as information technology advances, the exchange of information becomes faster and more efficient between the parties interested in this process, where information plays a fundamental role in the development of this area.

When asked if the internet service used meets the needs of the office, 90% answered yes and 10% answered that it partially meets. It is clear that the internet service meets the demand, but it still leaves something to be desired. And that doesn't mean that the city's internet is of good quality. And yes, it meets the needs of the accounting offices in the city of Imperatriz - MA.

7 FINAL CONSIDERATIONS

The current context started to demand more from the use of information technology (IT) in organizations, which led professionals in the accounting area to invest in more technology in their offices, in order to be able to act with more precision in their activities, since, the organizations depend on accounting information for decision making. Given the reality experienced, we realize the importance of information technology present in accounting companies to assist in the provision of accounting services.

The research showed that, as for the IT structure of the offices, it was found that in most companies there are computers that are idle by employees, however, they remain connected, which represents an additional cost for the company and a disrespect

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for the environment. Yes, companies can maintain machines and equipment as a support tool. However, they must adopt policies that will benefit today's society, without harming future generations. Therefore, simple attitudes such as, for example, not leaving a TV on if no one is watching, have the habit of turning off the lights when leaving the house. It is the same as what we should do with computers that are not being used at the time.

An important fact to take into account is that only 30% of the offices keep the number of computers equal to those of employees, which is also not interesting, since the correct thing is to have an escape valve, that is, a strategy for that in the eventual problem with a machine, an employee is stopped, and generates losses for the company and accumulation of service.

All managers stated that IT facilitates the provision of office services. However, people's intellectual capital must be recognized, because the one who controls the machine is the man. Thus, 100% of the offices keep all computers connected in a network. However, it must be analyzed if they are not being used for purposes other than the company's services;

As for the use of the network, most of the professionals interviewed stated that the internet service used by the office meets their needs.

Therefore, in the research carried out with the accounting offices of Imperatriz, it can be said that the use of Information Technology added to management software has evolved, and caused positive impacts for companies that constantly adapt to technology and, seek innovation and business growth in the current market.

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