

Analysis of the Management Process of File and Receipt of Tax Documents on a Brazilian Accounting Service Provider Company

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Abstract

The current competitive marketplace requires companies to meet the needs and expectations of its customers with the highest possible quality. This article aims to analyze the Management Process of file and receipt of Tax Documents on a Brazilian Accounting Service Provider Company located in the Triângulo Mineiro region in the state of Minas Gerais. In order to optimize the time required for fulfillment of requests for documents made by customers as a differentiator against its competitors, it proposes a new process flow diagram of receiving and filing tax documents based on survey. It is a work of a qualitative nature, for its development adopted the bibliographic and documentary research, as well as holding interviews with the purpose of knowing the process studied in this work. As a result, we have that the proposed new flowchart, with the layout of the process of receiving and filing tax documents, will benefit greatly from the service provider.

Keywords: Process, Service Provider, Accounting Services, Flowchart, Management, Brazilians Accounting Service Companies.

1. Introduction

The information has been the big difference of organizations today. Accounting aims to provide this feature, considered an important tool to support the process of decision making. Thus, organizations that lack the financial activities conducted internally, must rely on partners, Servicing Accounting Offices, with a high level of performance, to ensure that documents and information be available as expected, and mostly on time. "With increased competition among emerging markets' interest in accounting information useful for managers who can support the decision making process and continuity of their enterprises" (CARVALHO; TOMAZ, 2010, p. 92). Given this reality, the companies providing accounting services look for ways to improve service to its customers, and the quick delivery of the information or documents sought a goal to be reached.

The question that guided this study was: How does the management of the process of receiving tax documents in a company providing accounting services? What are the main points presented in this critical process? The objective of this study is to analyze the management process of file and receipt of tax documents on a Brazilian Accounting Service Provider Company located in the Triângulo Mineiro region in the state of Minas Gerais. In order to optimize the time required for fulfillment of requests for documents by clients, we propose a new process flow diagram of receiving and filing tax documents based on survey. This paper presents contribution as the fact that there are few studies that specifically dealing the management process of file and receipt of tax documents in accounting providing services. Thus, this work can be a source of information for future studies on the subject. As practical contribution, the study of the management process of receiving and filing tax documents can be useful to others industries that are reviewing their processes.

Another important point to be noted is the fact that the present study raise the points to be improved agility that may compromise delivery of tax documents requested by customers. This study is organized into topics. In the next, there is the theoretical basis for the work. The third section provides the methodology used to develop the article. The fourth topic presents the results of the study. And completing the work has become the latest topic with final remarks.

2. Theoretical

2.1 Service

The economic development of countries reflects the growth of some sectors of the economy. The sector service delivery has been outstanding both in wealth generation as the generation of jobs. Several types of services are introduced into the process of globalization, technological improvements and other segments in recent decades.

In the definition of Limeira (2006, p. 106) "service is an intangible, can be understood as an action or performance that creates value through a desired change in the client or for their benefit." The services are improved, leading to profitable results and have several opportunities in the competitive market. Mentioning that services have high representation in the global economy, and encourage innovation (SILVA; NEGRI; KUBOTA, 2006).

According Gianesi and Corrêa (2001) services should offer specific projects, skilled care, among others, to the customer in order to differentiate the service package offered by the provider to the market, creating a competitive advantage over competitors.

"To survive in a competitive market is the big challenge for companies today, thus justifying meet the needs and expectations of customers" (SHIGUNOV; SHIGUNOV, 2003, p. 1).

2.2 Accounting services

The CFC Resolution N° 1.098/07 understand the two types of accounting organizations:

- Individual office: so characterized when the accountant, although no legal personification, perform their activities regardless of location and the number of companies or services under their responsibility; and
- Accounting organization: legal entity of a civil nature, constituted in the form of society, aiming to provide professional accounting services.

Thome (2001, p. 21) defines the services provided by accounting firms in the following order: consulting, accounting, personnel management, book keeping, expedient (or commercial services), audit, and consulting expertise. The accounting services should report simple and clear, and has the function of providing reputable information in a timely manner, the management process of organizations (BARROS, 2005).

For Marion and Santos (2001) accounting service providers act in a decisive way and contribute in the process of prevention of corruption. As for Iudícibus, et al. (2005, p. 12) "Accounting is an effective way to evaluate economic performance and financial (and social) entities and managers."

Laws, definitions, methods and technology advances and undergo changes constantly. According Smijtink (2006), accounting services always adapted well including innovations in the digital field. With the increased ease of carrying the professional information must be prepared technically and theoretically to achieve filter which are relevant information from those that are not.

2.3 Market accounting service provider

Due to market competition, service providers are seeking ways to enable the needs and desires of customers in the best way possible and that stands in the face of current market requirements. A major factor in the market is the service quality.

The growth of the service sector and the need for information that can improve the quality of service delivery, specifically in the accounting industry, can be seen by those interested in accounting information as a tool of great importance within companies (CARVALHO et al, 2008, p. 117).

Sá (2006) argues that quality is an indispensable feature in the accounting area, but depends on many factors, including updates. To perform a quality service professional should seek constantly ways that enable improvements in every detail of the universe involved in performing the service.

The quality in services, although not easy, not easy or cheap, has shown rewarding results reflecting the profits in two ways. The first is by no evasion of customers because it would cost an estimated five times more expensive to restore a client than taking action to preserve it and the other is in the very same profitability that provides (LAS CASAS, 2004).

Emphasizes Reis (2004) that innovations occur with small improvements in quality and finishes, whether through learning experiences due to suggestions of employees or customers seeking to improve the service provided.

One way to stand out in the market against competitors is present differences that enables it highlighted against competitors in certain aspects of the service provided. The accounting professional must prepare a competitive manner with an excellent theoretical basis and procedures that determine how the market differential qualities: trustworthiness, credibility and timeliness. Kotler (2001) highlights how the principles of quality service communication, competence of staff, responsiveness, security services, understanding the customer's knowledge, access and confidence in the services provided.

Sá (2006) cites that customer confidence in the service provider is acquired after accounting advice and assistance provided successfully. So should note that the information should not lose credibility, otherwise you will lose the trust of its users, in this case the customers.

The CFC Resolution n.º 785 of 28 July 1995 is:

1.5 - THE TIMELINESS

1.5.1 - Timeliness refers to the fact that accounting information should reach the user's knowledge in a timely fashion, so that it can use it for their purposes.

1.5.2 - In the information systematically prepared and disclosed as financial statements, the frequency should be maintained.

Sole Paragraph. When for any reason, including legal matters, the frequency is changed, the fact and the reasons should be disclosed together with the information itself.

Institutions (clients) seek ways to assist their strategic plans and actions in the market. Many managers have realized the importance of management accounting in this regard, that in the view of Atkinson et al. (2000, p. 36):

is the process of producing operational and financial information to employees and directors, such a process should be guided by the information needs of individuals and internal company must guide their operational decisions and investments.

For Augustus (2006, apud in CARVALHO; TOMAZ, 2010), the accounting service is to be seen by the entrepreneur as being of good quality, and it should pay attention to some requirements, which are: meeting the fiscal rules; implement the principles accounting; meet deadlines being set by Federal, State and Municipal having a good presentation; perform services on time and safely, while maintaining total control in the management of companies.

Because of the need for timely information, financial service providers realize the importance of creating strategies to meet the demands of customers with information and documents in a timely manner, to provide them more adequately. Hence, the importance of management process to help meet the demands of customers, the next section presents a theoretical approach about processes.

2.4 Process

Platts et al. (1996), cites that process is a continuity of events that depict how things changed over the years. According to Oliveira (2007, p. 19), the process is "a set of sequential activities that present logical relationship between them, in order to meet and preferably surpass the needs and expectations of internal and external customers of the company."

As Davenport (1993), the set of activities organized to generate a standardized output for each customer or market is a process. Thus, the process is a set of activities to achieve goals with expectations of internal and external customers of the organization.

To Gonçalves (2000), business processes (business process) or customers are those who qualify to act as the company, being supported by other internal processes, emerging a service or product purchased by an external client. A business process "is the complete set of collaborative and transactional activities that coordinates dynamically deliver value to customers" (SMITH; FINGAR, 2003, p. 47).

Mareth, Alves and Borba (2009, p. 4) define process mapping as "a management tool analytical and communication that are intended to help improve existing processes or deploying a new structure facing processes."

The flowchart is cited by Harrington (1993) as one of the most used tools in the mapping process.

2.5 Flowchart

D' Ascensão (2001, p. 110), presents flowchart as "a technique of imaging that uses symbols previously agreed, allowing clear and precise description of the flow, or sequence, of a procedure, as well as their analysis and design ". Chinelato Filho (1993) mentions that through the flowchart specific solutions for each phase of the work can be defined, since it highlights steps that have problems and unnecessary work. Thus, the flowchart helps the management process, as your application allows viewing of all activities performed in the process.

According Rocha (1980), the flowchart "graphically depicts acts and events using short phrases and objective, using the symbols themselves."

The flowchart according to Oliveira (2006) is a graphical representation highlighting the work tasks performed by organizational sectors involved.

Hias and Jones (2010) analyzed the process of managerial demands of asset investments, made by a telecommunications company, and highlighted the benefits obtained with the implementation of a new flowchart, among them are:

- Greater agility in the analyzes;
- Availability of reports with greater speed and quality;
- Reduced cost of salaries, with the decrease in the number of associated development activities;
- Improvement in the quality of projects approved (HIAS; JONES, 2010, p. 13).

Some types of flowcharts according to Oliveira (2006) are vertical, partial or total and descriptive or column. In this paper to describe the process of receiving and archiving of documents by the accounting service provider company, will apply the flowchart column or global. This model was selected due to its greater variety of symbols to represent each process description and ease of flow of information and documents within the organization.

3. Methodology

The technique used for the development this work is the Mapping Technique Process. According Kintschner (2003), this technique is the tool that best reproduces the current position and allows a future vision of the business of the institution.

The method of approach is deductive, which according to Marconi and Lakatos (2006) is characterized by the binding theory and the occurrence of events.

As for classification purposes of the research is exploratory qualitative, Gil (2002, p.133) states that "this analysis is less formal than the quantitative analysis because their data on the latter can be defined relatively easily." The literature, documentary and interview procedures were adopted for data collection in this study.

The object of this paper is a Brazilian Accounting Service Provider Company located in the Triângulo Mineiro region in the state of Minas Gerais.

The process is specifically studied the receipt and filing of tax documents, involving 15 employees with three office - boys, ten employees responsible for customer service in the fiscal, a receptionist and an archivist. In the present work this company will be called Empresa Assessoria.

Data collection was performed by the research literature and documents, and also by means of an interview. Haguete (1997, p. 86) defines an interview as a "process of social interaction between two people in which one of them, the interviewer, is to obtain information from the other, the respondent".

Upon completion of the interview, the process mapping technique was applied from data and description of methods reported by a member of the assembly process, an employee responsible for customer service in the industry that has the tax knowledge of the process as a whole.

To view the results, was structured a flowchart of the current process of receiving and filing tax documents from financial services company. Then it was suggested a new flowchart for the process of receiving and archiving based on the points to be improved. From the suggested changes were presented the benefits and impacts of the new proposal for accounting service company.

4. Study results

To carry out this study we analyzed the process of receiving and filing tax documents for a brazilian company providing accounting services located in the Triângulo Mineiro region in the state of Minas Gerais.

One of the qualities expected by clients / organizations is agility in responding to a request for documents. Due to meeting deadlines, there is a need for means to assist the task of searching for documents in a timely manner. Thus, this paper presents the following flowchart that current management process of receiving and filing tax documents.

4.1 Flowchart current process receipt and filing of documents

From the description of data and methods reported in an interview with a member of the Empresa Assessoria, having knowledge of the process as a whole, it was possible to identify each of its stages.

The current process for receiving and filing tax documents Empresa Assessoria may be represented by the current flow chart (Figure 1).

The process of receiving and filing tax documents presented in the flowchart (Figure 1) is executed by the following contributors: three office boys, a receptionist and employees who are responsible for each customer according to a pre-defined list. The beginning of the gathering of documents by office boys occurs at the beginning of each month.

A critical point can be highlighted as the way in which each one decides for which company will start its work is random. Because customers do not know the date on which the documents will be collected, many still do not prepare documents for delivery, why not performed the searches are successful. The same office boy or another already visited the company returns to perform another attempt to search the documents, causing wear to the customer, the employee responsible for the company, which waits for the start of the documents given procedure (bookkeeping, tax calculation, generation guide, among others). On the other hand, still generates fuel consumption and phone, as when documents have to be collected for the purpose of generating tax deadlines must be met for calculations. In such cases, the receptionist needs to contact the client and check availability Document delivery to an office boy go get him.

After the document search was successful, the office boy deposited the documents collected in a table from any one contributor. As employees note the arrival of documents, each goes to the place where the documents were deposited and look for companies that are part of your customer list. The lack of a proper place for filing of documents is another aspect that deserves attention.

In this procedure a few documents that are sent in envelopes used, dented or plastic bags, for not having a clear classification on which company they belong, go unnoticed by employees than those located and still waiting for the documents, and often connect to customers requesting documents already delivered.

The archiving process occurs when the procedure finishes its work and therefore there is the need to store documents that are still in their possession, often because taking up space on your desk. There may be situations where the client requests a document, and the same is not yet the division specifies, ie the room where are the files of each of the companies. Thus, the process of searching for the document is lengthy, and still has the possibility of flaws in its filing by the official responsible for the fact that accomplish the filing of several companies at once, you risk to archive those documents wrongly, in offices of other customers.

In the current process of receiving and filing tax documents, assignments of officials are not defined and established formally.

Through the need for adjustments in some stages of the current process, this paper proposes a new flowchart (Figure 2) for the archive process and receipt of tax documents below.

This new flowchart (Figure 2) is proposed with the aim of improving the process of receiving and filing tax documents. In accordance with the flowchart proposed, some suggested alternatives are specified below:

- a. Defining a list of clients for each office boy, and that this division is made by sectors of the city, ie sector south, east, west and north;
- b. Prior appointment with the client a monthly date for collection of documents, this being responsible for the completion of the term or notice, in case of failure of delivery of documents;
- c. Deposit of documents collected by office boys at a table itself, which will be made available for this purpose;
- d. Conference and separation in alphabetical order of the documents submitted by the office boy, the employee file (archivist);
- e. Transfer of documents delivered to employees responsible for customers, by the archivist;
- f. Daily update of the list of documents to be collected also by the archivist;
- g. Filing of documents available in specific allocation at archivist, so that employees responsible for each of the clients to terminate the use of such procedures and documents.

The intention of the proposed new flowchart, the layout of the process of receiving and filing tax documents, among others that will bring the following benefits to the Empresa Assessoria:

- a. Reduced time spent searching for documents that had not been separated;
- b. Better distribution of tasks among employees involved in the process;
- c. Reducing fuel costs and phone, considering that visits customers to search for tax documents tend to decrease, and the amount of phone calls;
- d. Reduced time spent by employees who that will not be seeking tax documents from its customers;
- e. Avoid contact with clients in the search for documents that are already in possession of the company;
- f. Warranty filing documents in an organized and safe;
- g. Increase the reliability and credibility of the customers, by the perception that they can count on agility and service timely delivery of documents when requested, is to run some procedure or internal organization to meet the taxman.

Through the flowchart, specific solutions for each stage of labor can be defined (CHINELATO FILHO, 1993), since it shows steps which present problems and unnecessary work. Finally, the flowchart identified each stage of the process of receiving and filing tax documents on the company object of this study and also allowed identification of points to be improved.

5. Considerations final

The objective of this study was to analyze the Management Process of file and receipt of Tax Documents on a Brazilian Accounting Service Provider Company located in the Triângulo Mineiro region in the state of Minas Gerais. We propose a new flow diagram process of receiving and filing tax documents based on survey.

This is a survey of exploratory qualitative and the technique used for the development this work was the Mapping Technique Process. Regarding the methodological procedures adopted the literature, documentary and conducting interviews.

Given the current work flow analysis, it was observed that the process of receiving and filing of tax documents presents points to be improved to provide a more responsive to requests for documents made by customers.

From the proposed flow chart for managing the process of filing and receipt of documents, it is expected among other benefits, contribution to the Accounting Service Provider Company with better distribution of tasks among employees involved in the process, saving fuel and reducing time spent by office boys, due to reduction of access to customers and also reduce the time spent by employees who will not be seeking tax documents to your customers and optimize employees' time when you have to perform the same search any document, reflecting on a fast to the request of customers. It is recommended that monitoring is carried out on a permanent basis, the execution process of filing and receipt of documents, to enable adjustments and corrections, better control of the company and increase customer satisfaction.

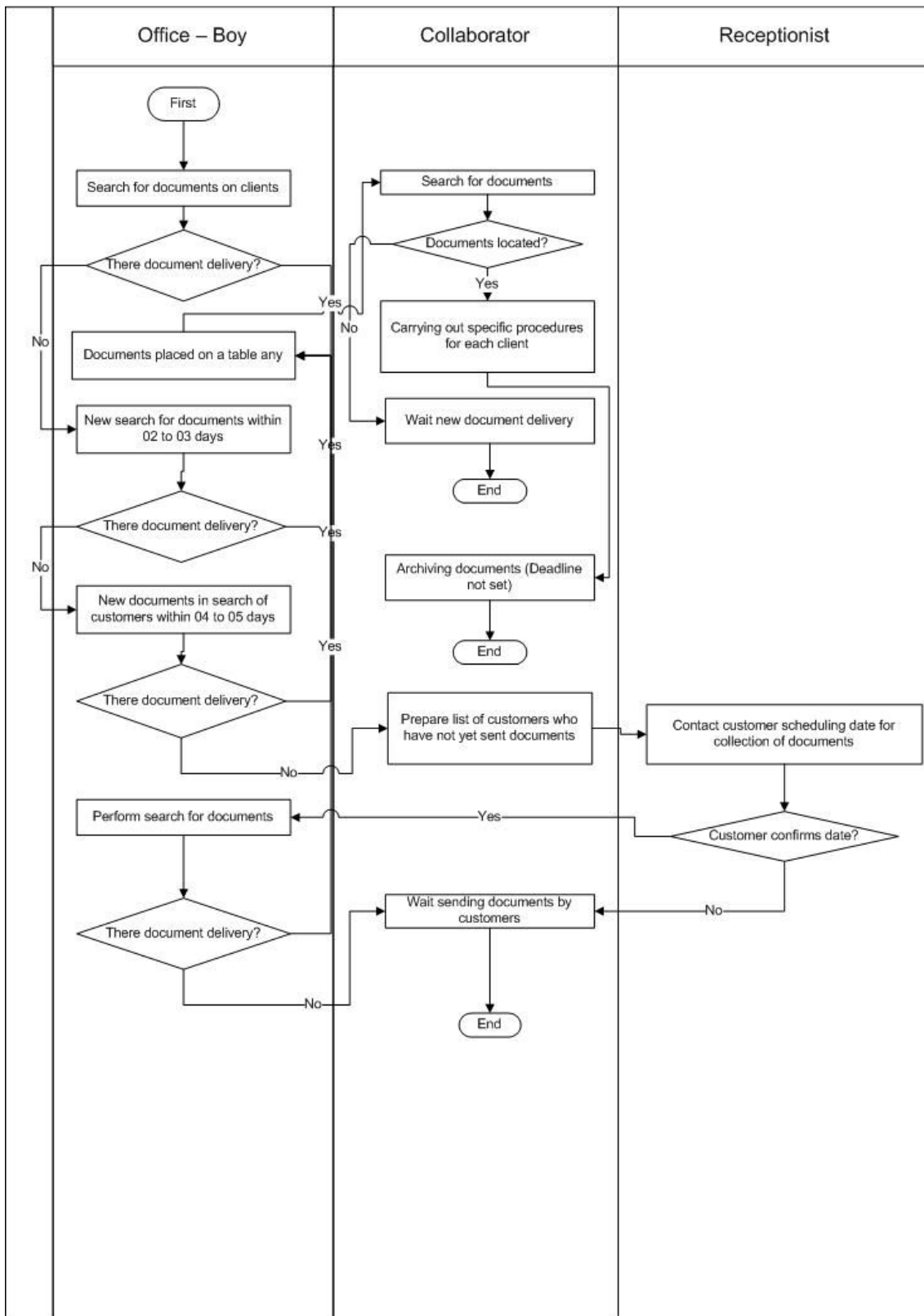
As practical contribution, it is expected that this study about management process of receiving and filing tax documents might be useful for others companies that are evaluating their processes. It is suggested that future studies on the management process of the receiving and archiving of documents are carried out in other accounting service provider companies and in institutions of the other regions, states and countries, to validate the results presented in the study.

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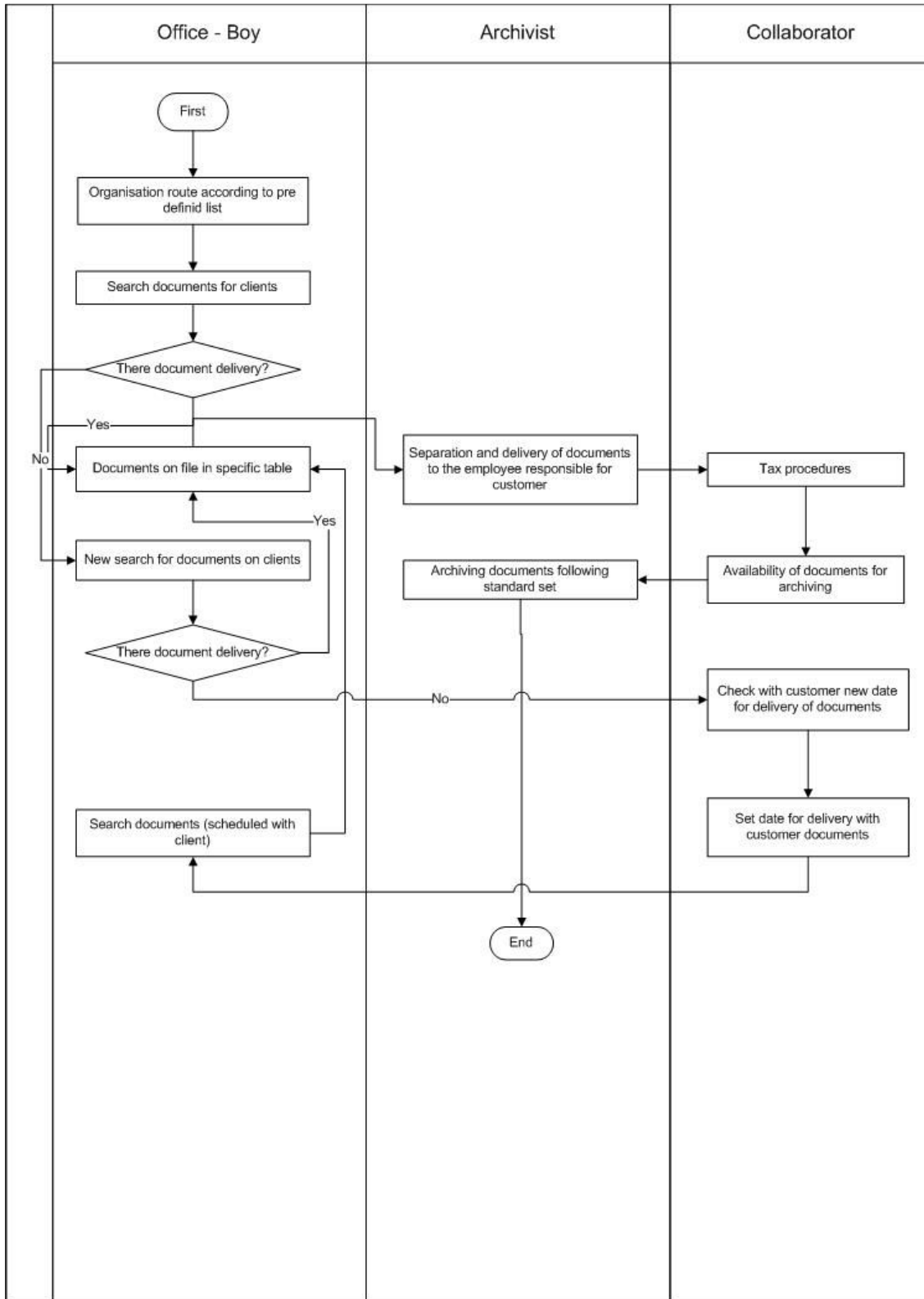
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Figure 1: Flowchart of the current process of receiving and archiving



Source: Developed by the authors

Figure 2: Flowchart of the proposed process for receiving and archiving



Source: Developed by the authors