



## **Technological transformation in accounting firms: Utopian or strategic?**

### **Transformação tecnológica em empresas contábeis: Utópico ou estratégico?**

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#### **ABSTRACT**

Technological changes have had a profound impact on the business world, bringing both challenges and opportunities. Technology has allowed innovative minds to develop ever more efficient and precise tools, capable of making accounting tasks more agile and automated. However, the changes have also brought new challenges for companies and entrepreneurs. With the large amount of data available, business management has become a constant concern, as it is necessary to adapt quickly so as not to become obsolete and lose ground in the market. As a result, the creation of auxiliary tools, business strategies and business innovation in the world of accounting services stands out as a game changer.

**Keywords:** Technological, Accounting Firms, Companies.

#### **RESUMO**

As mudanças tecnológicas impactam profundamente o mundo dos negócios, trazendo tanto desafios quanto oportunidades. A tecnologia permitiu que mentes inovadoras desenvolvessem ferramentas cada vez mais eficientes e precisas, capazes de tornar as tarefas contábeis mais ágeis e automatizadas. No entanto, as mudanças também trouxeram novos desafios para empresas e empresários. Com a grande quantidade de dados disponíveis, a gestão empresarial se tornou uma preocupação constante, já que é preciso se adaptar rapidamente, de modo a não ficar obsoleta e perder espaço no mercado. Com isso, destaca-se a criação de ferramentas auxiliares, estratégias de negócios e a inovação empresarial no mundo dos serviços contábeis como um divisor de águas.

**Palavras-chave:** Tecnológicas, Empresas Contábeis, Empresas.

#### **1 INTRODUCTION**

Technological changes have had a profound impact on the business world, bringing both challenges and opportunities. Technology has allowed innovative minds to develop ever more efficient and precise tools, capable of making accounting tasks more agile and automated. However, the changes have also brought new challenges for companies and entrepreneurs. With the large amount of data available, business management has become a constant concern, as it is necessary to adapt quickly so as not to become obsolete and lose ground in the market. As a result, the creation of auxiliary tools, business strategies and business innovation in the world of accounting services stands out as a game changer.

Technological innovations have changed the way companies carry out their activities and especially how they manage their financial information (PAIVA, 2023 and LIRA 2019). Accounting, which is one of



the areas most affected by these transformations, has been impacted by various technologies that have revolutionized the way this activity is carried out.

The main technological innovations that have influenced accounting include: Integrated business management systems, Cloud Computing, Big Data Analytics (structured data processing) and Artificial Intelligence.

With all these technological innovations, there is a trend towards automating a large part of accounting processes, making the activity more efficient, precise and agile (LOPES, 2019). In addition, the financial data and information generated is of value to companies, enabling better decision-making and more strategic planning.

We therefore have the following research problem: What are the main management practices adopted by successful accounting firms in adapting to market changes, and what challenges might they encounter?

## **2 OBJECTIVE**

To investigate the main management practices adopted by successful accounting firms, with a view to learning from them for other accounting firms that are lagging behind. As well as identifying which tools available on the market can help these companies to continue operating and remain competitive in the market.

## **3 METHODOLOGY**

The methodology used in this study consisted of a qualitative approach, combined with a detailed bibliographical survey, using primary and secondary data. The aim was to investigate in depth the innovative technological tools that can help accounting companies remain competitive in the market, understanding the subjective and interpretative aspects involved in the topic of interest.

Initially, an in-depth literature review was carried out on the advances and concepts used in business management, using articles made available electronically and websites with intellectual property, in order to find a theoretical basis for the study. In addition, studies from the last five years were prioritized in order to ensure relevance, credibility and monitoring of advances in the community.

Subsequently, qualitative research was carried out to describe the institution, using content analysis and interviews to collect data and information on the perceptions, experiences and opinions of managers in relation to the use of technology in companies in the sector and its development.

A semi-structured interview was carried out with the manager of the tax advisory company, in which the author had a series of questions, but was able to vary the sequence of questions, a voice recorder was



used and then an artificial intelligence tool was used to convert audio into text, this text was revised and adapted in a continuous textual manner.

In addition, for the company Contabilizei, extensive research was carried out on electronic sites, podcasts and interviews with the founders, in order to learn more about the company and gain ownership of the subject.

Finally, a questionnaire was sent to accounting professionals working in Greater Florianópolis, Santa Catarina. The aim was to complement this study with the views of market professionals who work with the subject on a daily basis.

The data was analyzed interpretively, seeking to understand the meanings and relationships between the various elements involved in the study. Content analysis techniques were used to identify the central themes and patterns that emerged from the data collected.

In short, the combination of a bibliographical survey and qualitative research allowed for a comprehensive approach to the strategic potential of accounting, seeking to understand, in addition to concepts and tools, the current experiences of professionals in the area. Furthermore, the use of content analysis techniques enabled a careful and interpretative analysis of the data collected, providing a more complete and in-depth understanding of the subject under study.

#### **4 DEVELOPMENT**

Information technology has been widely used in accounting routines to improve work efficiency, accuracy and productivity (SCHAPPO, MARTINS, 2022; FRANCO, FARIA, 2020). In this sense, IT is used to automate repetitive accounting processes, such as posting accounts payable and receivable, recording payroll, calculating taxes and preparing financial reports. Automation reduces the possibility of errors and improves the speed of data processing. It also makes inspection more effective, since the flow of paper has been replaced by the flow of data, allowing information to be sent to inspection bodies electronically (TESSMANN, 2011. ANDRADE, MEHLECKE, 2020).

The world of accounting services is undergoing significant and rapid changes (RODRIGUES, 2021), which can lead to confusion for entrepreneurs in the field about which updates to make and how to manage their company with so much information available on the market. This is common in times of turbulence, with innovative companies trying to show their advantages and traditional ones arguing that everything is the same (KRUGER et al, 2022 and RODRIGUES, 2021).



#### 4.1 INNOVATION, TOOLS AND ORGANIZATIONAL CULTURES

Companies that manage to innovate, create new solutions and maintain a positive organizational culture tend to be more agile and adaptable to market changes, which is key to surviving in an increasingly complex and volatile business environment (SER 2018).

It can be seen that, little by little, accounting is abandoning traditionalism, disruptive minds are starting to change business models and accounting firms are being created that focus on the use of technology, known as contech or tech accounting, which combines agility and efficiency in the provision of services (GARRETT, 2020). A disruptive mind is one that thinks creatively, questions the situation it is in and is always looking for new solutions and approaches to existing problems (MONASTERSKY, 2022 and CAMACHO, 2020). Therefore, the disruptive mind is the innovative mind.

According to the article *What Is Disruptive Innovation?* by Christensen, Raynor and McDonald (2015), reinforced by the authors (CÂNDIDO; ARAÚJO JR., 2022), for the process of disruption to take place, a business starts in low-end markets or in previously non-existent markets. In this first case, it refers to a low-cost, low-quality market that is often ignored by established companies in favor of high-quality, high-margin markets. This market is made up of consumers who are willing to sacrifice quality in exchange for a lower price (Christensen, Raynor & McDonald, 2015). The authors argue that the neglect of this market by established companies opens up space for the entry of new competitors offering simpler and cheaper products. The strategy of disruptive innovation can thus be employed by new competitors to grow and reach the more lucrative markets of established companies.

In accounting, this can apply to smaller companies that adopt innovative technologies and allow them to compete with large companies, or even in the opening of offices and independent accountants that target Micro Small Businesses (MSEs) and Individual Micro Entrepreneurs (MEIs), according to Sousa, Klein and Voese, (2020).

However, innovation has more allies than just disruptiveness. The evolution of the business is not limited to the owners and partners of the company; good ideas come from employees at any level of hierarchy, as long as they are open to it (CÂNDIDO; ARAÚJO JR., 2022 and SOUSA, KLEIN, VOESE, 2020),

Creativity has become a survival factor in a globalized world and is not the privilege of the few, nor do you need to be a genius, as it can be worked on and developed to be applied in all situations (COSTA, 2022). Recognition of potential, individual competition, stimuli and challenges, as well as positive interpersonal relationships such as trust, respect, harmony and encouragement, are some of the freedoms of action granted to companies to achieve the maximum creative potential of their employees (FRASNELLI, OLIVEIRA, ROCHA FILHO, 2021.).



According to Nisgoski (2012) and Couto (2022), retaining talent is crucial for companies, and this can be achieved by creating an innovative and challenging environment. Salary is not always the most important factor for talented professionals, and they often seek recognition for the work they do (COSTA, 2021). Therefore, it can be seen that encouraging employees to be creative is similar to retaining them in the company (LIMA, 2022).

Some organizational cultures have been taking over the market and showing positive results. One of them is the term ownership, where employees think of the good and growth of the company as if they were the owners themselves (FARAH, 2019), another term is partnership, which generates a partnership between the individual and the company and may be the opportunity for these employees to become partners. Cultures like these motivate employees to strive to achieve goals, as well as to dedicate themselves to improving the work environment and even metrics that do not belong to their sector (LOBO, 2022). This means that employees feel responsible and committed to the success of the company as a whole, which leads to a more collaborative and productive working environment (MARQUES, 2023). For Marcus Marques: "Companies that encourage this sense of ownership in their employees from the very first hires create an environment with a strong corporate culture dedicated to success"

#### 4.2 ONLINE AND DIGITAL ACCOUNTING

Online accounting emerged around 2012, with the advancement of information and communication technology, with the proposal of presenting a much lower cost than traditional accounting and fulfilling the delivery of the promised services, as it allows companies to manage their finances and fulfill their tax obligations in a more agile, transparent and secure way, using digital tools for communication and exchange of information between the accountant and the client (ANDRADE; MEHLECKE, 2020). The authors Silva, Eyerkauf, Rengel (2019) and Root (2011) emphasize the importance of online accounting as a way of boosting the efficiency and profitability of accounting firms.

Digital accounting was introduced in Brazil in 2015, a model that is already widespread in Europe and Oceania (MENEHINI, 2022). Digital accounting uses a wide variety of digital tools to optimize and automate companies' accounting and financial processes, aiming for greater efficiency, transparency and agility in the management of company finances (MANES, 2022). In a short time, digital accounting has become popular throughout the country and has gained many advocates who claim that accountants should add value to their clients, rather than compete for low prices, demonstrating a commitment to the efficiency and profitability of their clients' businesses (MALDONADO, 2021 and DUARTE; LOMBARDO, 2017). The authors argue that this new modality uses technology to automate the entire possible process of recording and demonstrating, allowing the accounting professional to dedicate themselves more to the strategic part of the business.



Table 1

	ONLINE	DIGITAL	TRADICIONAL
PROPOSTA DE VALOR	Preço baixo	Sua empresa mais eficiente e conformidade legal	Suas obrigações e reports sempre em dia
RELAÇÃO COM O CLIENTE	Self-service, monocal e padronizada	Proximidade consultiva, cross channel / personalizada	Proximidade consultiva, multi channel / personalizada
COLETA DE INFORMAÇÕES	Portal self-service	Integração entre sistemas	Importação de XMLs, malote e digitação
ATIVIDADES CHAVE	Tecnologia, automatização	Consultoria, educação e conexão entre sistemas	Coleta de documentos, digitação, escrituração
CARDÁPIO DE SERVIÇOS	Restrito	Amplio	Amplio
COMPROMISSO	Com o processo	Com o cliente	Com o cliente
ESTRATÉGIA DE MERCADO	Concorrência por preço	Posicionamento por valor	Posicionamento por valor e/ou preço
ESTRATÉGIA DE EXPANSÃO	Ativa baseado no preço	Ativa baseado no valor	Reativa por indicação

Source: Extract from the study Online Accounting vs. Digital Accounting - Omie

The information available on low-cost online accounting suggests that these services tend to be more focused on basic accounting tasks, such as preparing tax returns, bank reconciliations and processing payroll (MENDES, 2020). They generally use technology to automate many of these tasks and, as a result, are able to offer lower prices, as well as reducing complexity in their preparation (BARRETO, 2022).

According to Duarte and Lombardo (2017), in digital accounting, the promise is to help clients make their businesses make more money and be more efficient. This means that there are plenty of opportunities to work with, but it's not so easy to know how to do it, because you need a lot of information technology and this is expensive for the accountant (FREDO, 2021). They need to balance this cost in order to be able to help their clients in the best possible way.

## 4.3 RESULTS

### 4.3.1 The Use of Technological Tools in a Taxtech

The company Tributo Devido was founded in 2019 by partner Gustavo de Aguiar Ribeiro with the aim of helping entrepreneurs recover tax credits that they are entitled to and even review erroneous tax classifications that generate higher charges than are actually due. Technology allied to accounting is the basis of the business, and as a result of its development, the founder decided to bring in software engineer Gabriel Thiesen as a partner, and so the company has evolved its operations, speeding up operations and making the data processed more reliable. The company has more than R\$250,000,000 (two hundred and fifty million reais) in verified credits.

Through face-to-face interviews, according to the methods explained in section 3.1 of this study, the following questions were answered.





Table 2

Questions	Reply from Gustavo, Founder of Tributo Devido
What is the company's strategy?	<p>Today, having auxiliary tools is a business strategy. For example, there are companies that have certain types of internal systems that have their own fixed database. This limits operations. And tools like Amazon Web Service (AWS) remove that limit. So this becomes a strategy. There are also automation processes. Robotics has helped us a lot to become more agile, because we no longer waste time on simple, repetitive procedures. With this gain in time we are able to study and develop new theses.</p>
What are the main tools used in the company?	<p>The main tools used include Conta Azul, for the financial control aspect; Excel with Powerpivot functionalities that allow complex analysis; Clickup, used for the flow and control of operations; for development work, we use Amazon servers. They offer various functionalities for handling large volumes of data and performing well. With Amazon, we can work with Power Query in SQL databases, such as Athena, which gives us an edge. We can work dynamically and more efficiently with large volumes of information. Having these four tools in place, thinking about the sectors of the company that are well taken care of because of them, it is possible to achieve a significantly good result.</p>
Have these tools always been used?	<p>No, not in all the ways we have today. At first, we hired a task management tool, so that we could keep track of projects and also communicate with our partners. The company was born using one of our own solutions, which is our tax intelligence platform. The need created the realization that this particular point was crucial. When dealing with large volumes of data, it's important to pay close attention to precise time management. It's not about micromanaging employees' working time, but about dealing with tasks that are completely manual and exhausting due to the sheer number of them. This takes up a lot of time. This gives rise to the need for automation.</p>
What do you think makes a difference in the management of accounting firms?	<p>It's about always being aware of what's new on the market and incorporating it into your company. Not that you have to apply everything that's available on the market, the entrepreneur has to know what's available and understand what makes sense for his business, and, above all, understand that he can't be left behind in this process, because that's the big difference. We're not going to be the best at everything, we're going to work to be the best in our area, and with that we're going to take advantage of what's available on the market that other big companies use, not just accounting companies, but many other giant management companies.</p>

Source: Authors (2023)

With the information provided by the interviewee, it is clear that having a certain degree of knowledge about the tools and needs of the company is something that helps the entrepreneur decide which new features to acquire, and therefore serves as an example of how to start implementing new time-saving strategies through the use of technological tools such as those mentioned during the interview. A good task



management system, a financial system and a database such as Amazon's AWS open the door to optimizing time and mitigating manual work, using intellectual capital for more inventive and modern solutions.

#### 4.4 SUCCESSFUL CASE OF DISRUPTIVE DIGITAL ACCOUNTING

Contabilizei is an accounting platform for micro and small businesses. Entrepreneurs Vitor Torres and Fábio Bacarin were responsible for making the platform available throughout Brazil, pioneers in bringing cloud accounting and more transparency, ending the barrier of region where offices served limitedly (SEBRAE, 2016).

The company was founded in 2013, 100% digitally. At the start of its operations there were few clients, but it still took time due to the difficulties the founders encountered in the accounting sector and as entrepreneurs, with regulations, bureaucracy, finding investors and taking care of the entire operation and management of the company, as well as gaining the trust of the public to hire their services, as it was an innovative model in accounting. In an interview with Do Zero ao Topo (2022) in podcast format, Vitor Torres comments that in the first year none of the founders received a salary, of that one year, approximately eight months were spent developing the platform and automations, when the first money came in, they decided to hire the first employee, and the financial return only came from the first angel investor contribution, which works through a participation contract, whose objective is a productive investment. In 2023, the company has more than 1,200 employees and more than 50,000 clients in more than 50 cities. The investments, which in the beginning were scarce, now open even more doors and possibilities for development in the business model for one of the largest accounting firms in Brazil.

This is an example of disruptiveness in the low-end market cited by Christensen, Raynor and McDonald (2015), Contabilizei facilitated the accounting service for Micro Small Enterprises (MSEs), bringing quality and affordability to those marginalized companies.

Following the business model, low-cost subscriptions are offered, i.e. at a price below the standard accounting market, but with a basic package that includes only what is necessary. The online platform, the company's main activity, is where clients themselves are responsible for sending documents and carrying out certain tasks, which helps to reduce costs and, consequently, the price offered. For other additional services, such as bank reconciliation and issuing negative certificates, for example, extra amounts are charged, and it is these additional services that are one of the strategies, being available through customer support and charging a certain amount for extra services and unforeseen events that may occur with customers (DANIEL PEREIRA, 2019). These services cost an average of R\$79.90 (seventy-nine reais and ninety cents), some lower and some higher. On the company's website you can find a table of additional services and their respective prices, which you can access via the QR Code below:





Figure 1: QR Code with access to the Contabilizei website



Source: Authors (2023)

According to Vitor Torres, founder of Contabilizei, technology is proving to be fundamental, especially in 2020, a challenging year in which technology was used for all activities. He warns that companies that don't understand the importance of technology and don't use it to promote change are at risk of being left behind (SOARES, 2022).

#### 4.5 QUESTIONNAIRE APPLIED TO PROFESSIONALS IN THE FIELD

A questionnaire was applied to the field to find out the perceptions of professionals working in the area about the routine in accounting offices, technologies and tools. The questions and answers were divided into two tables to make them easier to read.

Chart: 3

	<b>1. How do you see the accounting routine in the accounting office?</b>	<b>2. What main technologies do you use today in your work routine?</b>
<b>Interviewee 1</b>	The accounting routine has always been and always will be very repetitive. Although it has evolved a lot in recent years, it is a service of practice to obtain zero error, or as little as possible.	I can only summarize the accounting system used in our office. It offers various technologies that have greatly facilitated accounting productivity. Such as importing NF-e, spreadsheets, bank statements (in OFX format), preparing reports with digital signatures, submitting tax returns, sharing information with clients without having to physically travel. We also use our tax partner, who provides us with various online tools for tax guidance and support.



<b>Interviewee 2</b>	When I worked in an accounting office, I saw that the systems available for use were developed with a focus on the area, in other words, from my point of view they should have been more dynamic and efficient for the accounting and tax closing of companies, but they were not. The system was precarious and periodically needed adjustments, causing the accounting professional to carry out various procedures manually, making activities time-consuming. I encountered a lot of resistance when I questioned these time-consuming procedures, because like many other places, "it's always been done this way" (a phrase that in my opinion can kill a company).	I use various technologies in my work routine. I often use tools to research legislation, such as electronic magazines and tax websites. Excel is also an essential tool for calculations, conferences and creating presentations. I also use artificial intelligence tools for preparing and correcting texts, and accounting systems to help with demands and closing balance sheets.
<b>Interviewee 3</b>	The accounting routine is diverse, the accounting and tax part is often very repetitive and often deals with different ways of acting in situations and duties. But I think half of my experience in the office is trying to optimize routines that aren't yet automated and that bothers me a bit.	I mainly use accounting systems to carry out accounting routines, as well as online consultancy for difficult matters. There are also text and spreadsheet editors that come in handy in different ways, not to mention online programs for the tax office, for submitting obligations, collecting or issuing invoices, etc.
<b>Interviewee 4</b>	The routine is exhausting and not very innovative	Financial facilitation systems such as conta azul and omie
<b>Interviewee 5</b>	Methodical, with frequent updates in the tax area and constant contact with clients	Excel, Google Docs, Gmail and Google Drive
<b>Interviewee 6</b>	Interesting	Accounting software, robot for automating bank statement entries, Excel
<b>Interviewee 7</b>	A busy routine, with lots of deadlines to meet	Notebook, cell phone
<b>Interviewee 8</b>	I see it as a routine that still has many practices that could have been replaced by more up-to-date ones, and that is gradually being updated.	Accounting systems for preparing reports, queries, entries, exports and tax assessments; cloud storage; electronic signature.
<b>Interviewee 9</b>	Procedural and not very flexible	ERP system, cloud storage, task management system

Source: Authors (2023)

Based on the responses from professionals in the area, it is possible to analyze that the accounting routine is challenging, even exhausting and stressful. Analyzing the tools used, we can see that in this group, the tools are still basic. Excel, Accounting Systems and Cloud Storage were the most repeated. Combining this analysis with a review of the answers about the accounting routine, we can find a connection between the low use of tools in companies with accounting procedures that generate repetition, wear and tear and little automation, as explained by Lopes (2018) when much of the accounting processes are automated, the activities become more efficient and agile.



Chart: 4

	<b>3. What do you think of the use/implementation of new technologies? Difficulties and improvements in the personal sphere as a performer of activities</b>	<b>4. What impact does the use of technology have on the provision of services to customers?</b>
<b>Interviewee 1</b>	Technology has arrived to help and improve work execution. With the practicality it offers, it makes the service more productive and reliable. But for everything to run smoothly, you have to invest time in setting up and parameterizing the systems. And there's always a bit of resistance from employees. That's why choosing the right people is essential	More agile feedback, confidence in the information, clarity and variety in the reports. This makes it easier for clients to make decisions and helps them feel that accounting is more present.
<b>Interviewee 2</b>	Professionally, I see technology as an indispensable tool for progress in the accounting field. Although I use various technological tools, I feel that I could still make more use of their potential. This is because my main focus is on the accounting area, and there is little time left to improve my use of the tools and technologies available.	I believe that technological tools are available to all areas, including accounting, and we should take advantage of the benefits they provide. However, it is important to remember that personalized service, care and dedication will never be replaced by technology. In the example cited, a professional in the family prefers to hand-deliver guides and reports during periodic visits, providing a differentiated experience for clients.
<b>Interviewee 3</b>	In my company there is a great deal of difficulty in implementing new technologies, mainly because the sector responsible for implementation is a sector that has no contact with the others, and it ends up that the systems that should be for everyone, end up not being useful due to the lack of understanding on the part of some parties. In short, a rounded, well-parameterized system can't be implemented.	I think they are very positive, the application of technology frees up the accountant to do more tasks in less time, and to do more complex tasks.
<b>Interviewee 4</b>	I believe they make work easier and more dynamic, but they still need to be improved to avoid errors that would not happen if launched manually	Services are carried out more quickly and can meet deadlines set with clients
<b>Interviewee 5</b>	I think it's super valid as long as the improvements brought about by these new technologies are noticeable	Positive impacts such as lower cost services, higher quality and a higher customer return rate
<b>Interviewee 6</b>	It's a good thing, however, that not all companies provide adequate training in the use of new tools	Service carried out more quickly
<b>Interviewee 7</b>	I think it's always a good idea to make it easier.	Facilitating communication and sending documents



<b>Interviewee 8</b>	I think that implementing new technologies makes it easier and faster to carry out tasks, especially repetitive ones. However, in the beginning, it takes time to learn and adapt.	Technology improves the quality of the service provided to the customer, as it allows the service to be done in less time and with less chance of errors.
<b>Interviewee 9</b>	I believe it's quite complex depending on the business model, but it can bring many positive points, such as less chance of error, agility and verifiability	Agility and less chance of error, the main

Source: Authors (2023)

In summary, the interviewees agree that technology is a viable option for the evolution of the accounting area and that it brings several benefits, such as improved productivity, faster service and more reliable information. However, there are still challenges to be overcome, such as insecurity over mistakes, the implementation of a system itself, which requires pre-structuring between sectors and, above all, the possible resistance that can arise from both managers and workers. With this barrier, it is worth reaffirming what Andrade and Mehlecke (2020, p. 100) said:

(...) the information revolution is, in fact, the knowledge revolution; in it, the computer served only as a stimulus to make tasks routine, and software as a tool for restructuring the conventional process. However, it was years of experience - applied to knowledge and especially to logical and systematic analysis - that made these advances possible, showing that the main issue is not electronics, but cognitive science.

#### 4.6 ANALYSIS OF RESULTS

Based on the results presented both about the company Tributo Devido and the questionnaire applied, it can be concluded that the use of technology is fundamental for accounting companies to remain competitive in the market. The adoption of technological tools can make things easier for professionals, reduce the margin of human error and improve the productivity and reliability of accounting services (SER, 2018).

The authors Duarte and Lombardo (2017) emphasize that new business models are developed to improve the provision of services. They do not set out to change accounting as a science.

The example of Contabilizei shows the importance of disruptive innovation in the accounting market to bring quality and affordability to marginalized companies. Furthermore, this effect has an impact on other companies that directly or indirectly end up developing their own businesses.

In addition, the interviews conducted with accounting professionals showed that technology is fundamental in the accounting area and that professionals need to adapt to technological changes in order to bring dynamism and progress to the market. The use of technological tools reduces the margin of human



error, increases the productivity and reliability of accounting services and has a positive impact on customer relations. In this respect, the Federal Government benefits from this progress, because by increasing the security of the data transmitted, it also increases security in the inspection of accounting and financial transactions, enabling greater control and confidence in tax collection.

The interviews also showed that there is still resistance on the part of some accounting professionals to using technology in the area, but it is essential that they understand the importance of technology and use it to promote change, otherwise they run the risk of being left behind.

There is a wide choice of technological tools on the market for the technological transformation of accounting companies to take place, and we can also find some studies in the area that show the evolution of this process. However, when we analyze the current situation of a small number of professionals in the area, we can see how much there is still to develop, and furthermore, that it is possible to transform these traditional companies into technological ones. The results presented in this study with two business cases, Tributo Devido and Contabilizei, show the success and scope that can be achieved. The next step is to implement actions aimed at developing companies, and those that don't run the risk of losing market share or even going bankrupt.

## **5 FINAL CONSIDERATIONS**

The aim of this study was to identify the main management practices adopted by successful accounting firms, with a view to learning from them for other accounting firms that are lagging behind, as well as which tools available on the market can help such firms to continue operating and to remain competitive in the market. The research was carried out by analyzing the strategy and knowledge for managing the company, observing accounting startups that follow the online and digital accounting model and questionnaires with professionals in the field.

The objective of the research was met through data collection in interviews with professionals in the field and observation of the accounting startup, which made it possible to identify the main obstacles to the adoption of technologies in the accounting area, and as a solution to overcome these obstacles, the adoption of innovative technologies in the accounting area is proposed.

The article in question makes an important contribution to accounting science in that it offers a review of the tools available that can help accounting firms improve their management. It also highlights the importance of using innovative technologies to improve the quality of accounting services and to remain competitive in the market.

The limitations found in this research are worth highlighting, because despite the effort made, some time and resource restrictions may have affected the breadth and depth of the analysis carried out. We also faced difficulties in obtaining responses, due to the limited dissemination of information on management



strategies in the accounting area, which may have had an impact on the representativeness of the sample surveyed. Another challenge was the low reliability of the data found, since some relevant subjects were not found in scientific studies and articles, and the authors had to resort to articles and interviews on homepages. These limitations reinforce the need for more robust investment in research on the subject of accounting innovation, in order to obtain more accurate and reliable data for future analysis.

Finally, for future research, it is suggested that the subject be explored in greater depth through the study and application of technological tools in accounting companies, presenting their results to test the available bibliographical research.





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