



**PERCEPTION OF ACCOUNTANTS IN RELATION TO PIS / PASEP, COFINS AND
EFD-CONTRIBUTIONS: A STUDY WITH PROFESSIONALS ACTING IN THE
METROPOLITAN REGION OF RECIFE**

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ABSTRACT

This work aims to summarize for the accountants, the needs of PIS / PASEP, COFINS and EFD-CONTRIBUTIONS, due to the degree of responsibility and complexity of calculating these taxes and compliance with yet another accessory obligation with delivery time. Therefore, this study aimed to analyze the accounting practices adopted by Accounting professionals at RMR. It has as methodology the bibliographic research descriptive, applied, mixed nature in which to be inserted the qualitative and quantitative, besides being an inductive research. EFD-Contribuições is a system for disclosing the taxation of PIS / COFINS and INSS on Billing. It so happens that the data demanded by the inspection agencies requires an interconnection of data so complex that it has taken the sleep of many programmers of systems and accountants. In view of this need, it is concluded that the importance of Accountants being updated not only with the legislation, but also with technology, as it is extremely necessary for the submission of statements, avoiding fines for missing the deadline.

Key words: Accessory statement. EFD-Contributions. Taxes.

1 INTRODUCTION

Brazil is a country known for having a high tax burden, and, among the taxes it has, are those related to benefiting the population that is formally active in the labor market, these taxes being PIS / PASEP and COFINS. In turn, the PIS or Social Integration Program is established by means of Complementary Law No. 07/1970, and is used to integrate the employee into the existential history, as well as in the development of the company, whose payment and collection occurs by two ways, namely: cumulative PIS and non-cumulative PIS. COFINS is the Contribution for Financing Social Security, and was constituted by Complementary Law No. 70/1991.

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These taxes must be paid by employers who have an obligation to make their respective statements, otherwise they are penalized. In order to make this declaration viable, the government has EFD-CONTRIBUIÇÕES, which is an accessory declaration, whose obligation to generate files is the responsibility of legal entities under private law in general and those who are treated by the legislation of Income, which determine: Contribution to PIS / Pasep, Contribution to Social Security Financing - COFINS and Social Security Contribution levied on Revenue.

In view of this survey, there is a need for companies to have a fiscal sector or responsible for such activity for such declarations to be made. In addition, those responsible must have the necessary knowledge and keep up to date on the legislation governing these taxes.

In a survey carried out, it was possible to establish that among the main mistakes made in EFD Contribuições, there is the failure to inform financial income, lack of bookkeeping of the tax document detailing the operation that generates credit and revenue, incorrect information regarding the calculation basis and rate PIS and COFINS, among others (GRASSANO, 2017). Therefore, it is possible to verify legally that the failure to deliver these documents may result in penalties such as fines. Given these aspects, there is an opportune moment to verify the knowledge that accountants have regarding these elements, and this proposal is encompassed through this research, which is carried out based on the following question-problem: What is the perception of accountants from RMR on PIS / PASEP, COFINS and EFD-CONTRIBUTIONS?

To meet the proposed questioning, the objective was launched to identify the RMR accountants' perception of PIS / PASEP, COFINS and EFD-CONTRIBUIÇÕES. The delivery of EFD-CONTRIBUIÇÕES correctly and in a timely manner is a challenge for companies due to the volume of information and the degree of detail required by Receita Federal.

The complex Brazilian legislation and its constant change demand attention and care from the managers, so that the correct fulfillment of the tax obligations occurs, and specifically the EFD PIS / COFINS. Legal changes interfere with tax regimes, modify tax rates, introduce new ancillary obligations, and all of this increases the possibility of errors.

If the manager does not plan and control all tax information, the possibility of failing to deliver tax obligations grows a lot, and with failures comes the risk of fines and penalties for late delivery or for data error. Many practices, when combined, manage information and reduce the risk of assessment by the Federal Revenue, as they contribute to the delivery of tax

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obligations on time, such as some technological solutions, integrated systems and professionals who are always up to date and trained.

In view of these notes, the study is justified by verifying the level of knowledge of accountants regarding the performance of such activity, in view of being the referred professional, the person most demanded to perform this type of function. As a contribution, it is expected that the results found in this research may point out the limitations that lead accountants to not present such knowledge and, thus, provide subsidies to professors and course coordinators, to be implemented in the undergraduate accounting menus, subjects that show the aspects practical aspects of issuing EFDs.

This study is divided into five sections, namely: the first section refers to the introductory aspects, in which the research objectives are presented. In sequence, the theoretical foundation is presented. The third section is responsible for presenting the methodological aspects, therefore, the steps to obtain the research data, the results of which are depicted in the fourth section. The fifth section deals with the final considerations, contemplating the conclusion, limitation, suggestion of future research and contributions of the study.

2 THEORETICAL FOUNDATION

2.1 GENERAL ASPECTS OF THE NATIONAL TAX SYSTEM

Brazil is known worldwide as a country of great social inequality. And one of the main reasons for this is due to our inefficient and unfair Tax System, which is about to be reformed since I understand myself. Unfortunately, I do not believe that we have a real tax reform in Brazil. Not without promulgating a new Constitution.

I do not want to enter here the intricacies of legalisms and legal expressions that are inherent to the theme. Nor do I want to enter into the discussion of the vast legal concept inherent in taxes and all their kinds. I do intend, in an accessible and objective way (however long the text may be), to bring to light the incongruities and vicitudes of the Brazilian Tax System in order to establish the main premises that, I believe, should guide this discussion for years in the bins of the Public Power. The exception that I allow myself to make to the above premise is in the concept of tax, which I reproduce exactly as provided in Article 3 of the National Tax Code. Tribute, so to speak, means: "any pecuniary, compulsory payment, in

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currency or whose value can be expressed therein, that does not constitute a sanction for an illegal act,

In other words, the Tax is a citizen's obligation to the State, mandatory - imposed on everyone - which must be paid in cash, which must be established by law and resulting from lawful acts (that is, criminal acts are excluded, which are liable to other penalties - fine, imprisonment, etc.), the collection of which must be due exclusively to state actions directed at society.

In general, Taxes are governed by four fundamental principles, directly related to Democratic and Human Rights precepts. Yes, Human Rights, because its principles are broad, indivisible and universal, being hierarchically above even the Constitution of each country, and must guide all acts of the State, be they legislative or administrative. Are they:

- **EQUALITY** - (or Contributory Capacity): it means to say that the collection of taxes must respect the equality between the citizens, analyzing their social and economic differences;
- **LEGALITY** - (or Respect for the Rule of Law): it means that it is not allowed to collect taxes (its hypothesis of incidence, taxable event and rate) as well as to establish benefits (immunities and exemptions) and punishments (for the lack of payment and / or evasion), without a legal provision (Constitution, Laws, Decrees, etc.);
- **FREEDOM** - (Prohibition of Confiscation): It is forbidden for the State to restrict freedom and fundamental guarantees (free initiative, property, right to come and go, among others) by unreasonable and disproportionate (ie exaggerated) collection of taxes;
- **ANTERIORITY** - Linked to the principle of Legality, it prevents the State from instituting the collection of taxes without respecting a deadline for the beginning of its validity, in order to surprise citizens.

Taxes are subdivided into species and their collection is linked to a specific destination, that is, to a related administrative activity as the concept of tax says, as shown below:

- **TAXES** - General Financing of State Activities;
- **FEES** - Consideration for specific and divisible public services for each taxpayer (actual or potential) and / or arising from the police power;
- **CONTRIBUTIONS** - specific financing to finance specific and determined public policy (Improvement; Social, Social Security, Economic Domain Intervention).

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In addition, to better understand the objectives of this analysis, we can divide the Taxes according to the economic category to which they fall - the so-called tax generating facts. Are they:

- INCOME - that is, all that is earned by carrying out the work;
- HERITAGE - ownership of assets (movable and immovable);
- ECONOMIC ACTIVITY - circulation of wealth.

The National Tax System, as it currently exists, was created seeking to harmonize society's relations in order to meet its fundamental principles, as well as in order to respect the federative pact under which we live.

However, unfortunately the whole framework of tax rules in force is far from being adequate to the principles by which they were created. And adapting or revising these principles is what is behind the Tax Reform, a theme that our representatives have effusively avoided facing for decades.

But before entering this analysis, two clarifications are necessary.

The first concerns the tax collection data used for the justifications that will be presented. Such data come from the Report "Tax burden in Brazil 2009" prepared by the IRS and [available at http://www.receita.fazenda.gov.br/Publico/estudoTributarios/estatisticas/CTB2009.pdf](http://www.receita.fazenda.gov.br/Publico/estudoTributarios/estatisticas/CTB2009.pdf). Due to the lack of time to systematize, it was not possible to collect and systematize information related to the Tax Burden in Brazil in a historical series, which would be of great value in assessing the context of public policies in Brazilian history, notably the successive Economic Plans tending to end inflation and the trend of deepening national tax injustice, which were greatly enhanced at the time of the Real Plan. However, respecting the nuances and annual variations, as well as the history of Brazilian tax legislation, the conclusions presented here are valid for the historical period between 1966 and the present day.

The second clarification that is necessary is the fact that this article did not analyze the entire national tax legal framework, given the impossibility of time and structure for this. It was decided to analyze the basic tax concepts, as already presented and their financial impact on the national tax collection.

2.2 SOCIAL CONTRIBUTIONS: PIS / PASEP, COFINS AND EFD-CONTRIBUTIONS

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Social Contributions, often referred to as parafiscal taxes, are tax species that assume an important importance in financing important sectors in the context of the 1988 Federal Constitution.

Contributions, in turn, are subdivided into two categories: the first are generic ones, aimed at the various sectors included in the social order as a whole, such as education, housing, etc. (art. 149, caput); and the second is intended to pay for social security, comprising health, social security and social assistance (art. 149, caput, and §1º, combined with art. 195). Regarding social contributions, Hugo de Brito Machado explains: "In view of the current Constitution, therefore, one can conceptualize social contribution as a kind of tax with a constitutionally defined purpose, namely, intervention in the economic domain, interest of professional or economic categories and social Security". It is within this classification, more specifically in the subcategory of social security contributions,

The Social Integration Program (PIS) and the Server Patrimony Training Program (Pasep) PIS was instituted by LC 07/1970. According to art. 239 of the 1988 Constitution, the collection resulting from the contributions to the PIS and to the Program for the Formation of the Civil Servant's Patrimony - PASEP, starts, from the promulgation of the same, to finance the unemployment insurance program and the salary bonus. PIS consists of a program that transfers income allowing a better distribution of national income, this is done through the salary bonus.

PIS / PASEP taxpayers are legal entities governed by private law and those treated as such by the Income Tax legislation, including service providers, public companies and mixed-capital companies and their subsidiaries, excluding micro and small businesses. postage submitted to National Simple regime (LC 123/2006). The PIS rate is 0.65% or 1.65% (as of December 1, 2002 - in non-cumulative form - Law 10.637 / 2002) on gross revenue or 1% on payroll, in the case of entities non-profit. Has the non-cumulative and cumulative regimes, in the non-cumulative governed by Law 10.637 / 2002, with subsequent changes, already in the cumulative regime is governed by Law 9.718 / 1998.

Cofins, a contribution to the financing of social security, was edited by Complementary Law No. 70, of December 30, 1991, being amended by Law No. 9,718, of November 27, 1998, which, in turn, was amended by Provisional Measure No. 1,807, of January 28, 1999, current Provisional Measure No. 2,158-35, of August 24, 1999 2001, followed by numerous modifications. COFINS taxpayers are legal entities governed by private law in general, including persons assimilated to them by the Income Tax legislation, except for micro and small businesses subject to Simples Nacional (Complementary Law

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123/2006). It has non-cumulative and cumulative regimes, in the non-cumulative regime COFINS - governed by Law 10.833 / 2003, already in the cumulative Law 9.718 / 1998.

EFD-Contribuições is the Digital Tax Bookkeeping of the Contribution to PIS / PASEP, the Contribution for the Financing of Social Security (Cofins) and the Social Security Contribution on Revenue. It is a digital file established in the Public Digital Bookkeeping System - SPED, to be used by legal entities of private law in the bookkeeping of the Contribution to PIS / PASEP and Cofins, in the non-cumulative and / or cumulative calculation regimes, with based on the set of documents and transactions representing the earned income, as well as the costs, expenses, charges and acquisitions that generate non-cumulative credits.

With the advent of Law No. 12,546 / 2011, arts. 7th and 8th, EFD-Contributions now also contemplates the digital bookkeeping of the Social Security Contribution on Gross Revenue, incident in the services and industries sectors, in the receipt of revenues related to the services and products related to it. The bookkeeping documents and operations representing earned income and acquisitions, costs, expenses and charges incurred, will be listed in the EFD Contributions file in relation to each legal entity establishment. The bookkeeping of social contributions and credits, as well as the Social Security Contribution on Gross Revenue, will be carried out in a centralized manner, by the head office of the legal entity. The EFD-Contribuições file must be validated, digitally signed and transmitted, via the Internet,

2.3 PREVIOUS STUDIES

Previous studies on the knowledge and application of social contributions in Brazil are found in the national literature, some of which are shown in Chart 1.

Frame 1 - Previous studies

Author / Year	objective	Main results
Ayres and Szuster (2012)	Analyze the perception of tax experts on the application of PIS / PASEP, Cofins and EFD-Contributions in Tax Accounting.	The main results show that tax experts show bias in agreement with the statement that compliance with tax obligations is hampered by the excess of rules in the legislation (83%); the difficulty in interpreting the legislation (80%); by the dispersion of information (80%); the complexity of the legislation (94%); frequent updates to legislation (98%); the variety of regimes, rates and special situations (78%); for legal acts with immediate application (80%); and the concept of input (83%). Regarding EFD-Contributions, there is a bias in agreement with the statement that compliance with the tax obligation will require more knowledge (80%); much longer (74%); and that it will be more complex (87%).

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Antunes (2010)	Demonstrate how the single-phase collection of PIS and COFINS can impact the reduction of the tax burden of a commercial company.	The results showed that after the elaboration of the tax planning, an economy was arrived at for the examined company. Specific objectives A (describe concepts of taxes, especially social contributions to PIS and COFINS) and B (present the legislation on the single-phase incidence regime of PIS and COFINS) were achieved.
Lacerda (2014)	Analyze what impact social contributions have on a company's taxation, analyzing how much social contributions represent in the amount of taxes collected by the company.	Based on the data analyzed, it was obtained that the tax burden of the company Alfa remains in the same proportion regardless of the growth of its gross revenue. It was evidenced that the added social contributions have a greater participation in the tax burden of companies in the hospital area than taxes.
Gomes (2011)	Analyze the influence of the adoption of cumulative and non-cumulative PIS and COFINS on the results of the companies Bernardo Alimentos Industrial e Comercio Ltda.	It was found that the most viable tax regime for the case study company is the non-cumulative regime, where it will obtain a greater reduction in its tax burden, in the said analysis this reduction was 49.48%, which consequently causes a greater profit for the company.
Martinez and Sonegheti (2015)	Study the effects of the change in the PIS and COFINS incidence criteria on the disclosure of tax contingencies	It was observed that the assessments related to non-cumulative PIS and COFINS have increased considerably over the years, especially since 2006 and that despite such increase, few companies have shown in their explanatory notes assets and contingent liabilities related to these contributions.

Source: Prepared by the authors (2019).

After surveying the previous studies concerning the established theme, we move on to the methodological aspects, which are portrayed below.

3 METHODOLOGY

The research typology refers to the methodological stage that establishes the limits of the research. For the case of the typology of this study, Table 2 is presented.

Frame 2 - Search typology

Criteria	Research Background	Scope
Nature of the data	Qualitative	Qualitative analysis is less formal than quantitative analysis, because in the latter its steps can be defined relatively simply. Qualitative analysis depends on many factors, such as the nature of the data collected, the sample size, the research instruments and the theoretical assumptions that guided the investigation. However, this process can be defined as a sequence of activities, which involves reducing the data, categorizing that data, interpreting it and writing the report.
Nature of the objectives	Descriptive	Descriptive research has as its primary objective the description of the characteristics of a given population or phenomenon, or else, the establishment of relationships between variables. There are countless studies that can be classified under this title and one of its most significant characteristics is the use of standardized data collection techniques, such as the questionnaire and systematic observation.

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Nature of research	Applied	The objective is to generate knowledge for practical application aimed at solving specific problems. It involves local truths and interests.
Search logic	Inductive	We could frame as case studies, for example, psychological experiment, business survey, economic analysis (financial viability, etc.). For these mentioned cases, and similar ones, we can infer that these would fit more specifically.
Data collection procedure	Lifting	This type of research occurs when it involves the direct interrogation of people whose behavior we want to know through some kind of questionnaire. In general, we proceed to request information from a significant group of people about the problem studied, and then, through quantitative analysis, we can reach conclusions corresponding to the data collected.

Source: Prepared by the authors (2019).

Accounting professionals were chosen, who work or have worked in the tax sector and have experienced the calculation routine of PIS / PASEP, COFINS and delivery of EFD-CONTRIBUIÇÕES.

To collect the data, a questionnaire was used as an instrument that was elaborated by the researcher. The questionnaire was based on the experience in the Tax Sector in an accounting office, along with the most frequent questions and difficulties that are made available by the IRS. The questionnaire was divided into two blocks, the first being responsible for drawing the profile of the survey respondents, while the second block sought to address questions about the degree of knowledge and the difficulties of the professionals.

In relation to data analysis, it was initially established that the analysis would take place through descriptive statistics, in view of the first block of the questionnaire to present the profile of the interviewees and contemplate closed questions, with the tabulation being performed with the support of the Microsoft Excel tool. For open questions, content analysis was used, whose findings are depicted below.

4 PRESENTATION OF RESULTS

Initially, the descriptive statistics of the respondents' age group are presented, shown in Table 1.

Table 1 - Age group of respondents

Age group of accountants	Frequency	Percent
From 18 to 24 years	0	0%
25 to 34 years	5	56%
35 to 44 years	4	44%
From 45 to 54 years old	0	0%
55 to 64 years	0	0%
Above 65 years	0	0%

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Total	9	100%
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Source: Research data (2019).

Analyzing Table 1, it appears that the majority of respondents declared they belong the age group of 25 to 34 years. Regarding the respondents' gender, Table 2 is presented.

Table 2 - Gender of respondents

Accountants genre	Frequency	Percent
Feminine	3	33%
Male	6	67%
Total	9	100%

Source: Research data (2019).

Analyzing Table 2, it appears that the majority of respondents belong to the male gender. Regarding the educational level of accountants, Table 3 is shown.

Table 3 - Education level of accountants

Education level	Frequency	Percent
Incomplete Higher Education	2	22%
Complete Higher Education	4	44%
Specialization	3	33%
Master's	0	0%
Doctorate degree	0	0%
Total	9	100%

Source: Research data (2019).

Analyzing Table 3 it appears that the majority of respondents belong to a level of schooling in Higher Education, and then those with specialization with 33%, so it is clear that professionals in the area seek knowledge. Regarding the time in which such accountants work in that area, Table 4 is shown.

Table 4 - Time in the area

Check the option that best presents the time you worked in the area	Frequency	Percent
From 1 to 12 months	0	0%
From 13 months to 2 years	1	11%
From 2 to 5 years	2	22%
From 5 to 10 years	4	44%
From 10 to 15 years	2	22%
From 15 to 20 years	0	0%
Above 20 years	0	0%
Total	9	100%

Source: Research data (2019)

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Analyzing Table 4 most respondents have worked in the area for between 5 and 10 years. As for the positions in which they operate, the following were: Internal audit, Head of accounting and financial division, Tax coordinator, Accounting assistant, Tax analyst, Tax / tax analyst and Accounting manager. It was observed that 4 respondents are inserted directly into positions in the Tax Sector.

After describing the profile of the respondents, the responses to the questions addressed in the application of the questionnaire were analyzed. Therefore, regarding the question: "What is the impact of PIS / PASEP, COFINS AND EFD-CONTRIBUTIONS on the companies' daily lives?", The answers are presented in Chart 3.

Frame 3 - What is the impact of PIS / PASEP, COFINS AND EFD-CONTRIBUTIONS on companies' daily lives?

No.	Replies
R1	The tax burden in Brazil is very high in companies, where it makes the final consumer absorb this impact. EFD - Contribution is, but an accessory statement for the company where it came to contribute with greater inspection by the tax authorities.
R2	Pis / Cofins represents an important component in industrial costs. Due to unclear legislation, it is often difficult to determine it. Because of this, a lot of time is demanded from the tax sector. EFD-Contributions, on the other hand, is a very complex statement and often requires reasonable IT knowledge.
R3	The impact is relevant, since depending on the tax regime, the percentage of contributions can reach 9.25% of the company's revenue after deductions. EFD also has a relevant impact because the company needs to be prepared, both in its technology sector and also in professionals in the tax area who know how it works and the relevant laws.
R4	The government's intention is to reduce the cost of production and encourage investment in the country. However, the contribution it brings to companies is the taking of credit.
R5	Agility of information in a single file.
R6	Roughly speaking, two more taxes levied on the company's revenues that aim to support social government programs, programs that, to everyone's surprise, are poorly managed. About EFD-Contributions, I see a lot on the part of being a validation of the collected data, So I consider it beneficial for the company. Of course, in a way, this pseudo-audit already contributes to working for RFB indirectly.
R7	Monetary impact of these taxes being part of the exaggerated Brazilian taxation, which impose on everything and everyone, and more work for those responsible for delivering this obligation.
R8	Demands large manpower, in addition to the qualifications of the professionals involved
R9	The impact is totally directed at the company's financial, which will undergo a tight cash flow to pay the tax.

Source: Research data (2019).

Analyzing Table 3 It was found that the impact of PIS / PASEP, COFINS and EFD-CONTRIBUTIONS in addition to Financial, also affects professionals who must update themselves in relation to legislation and have knowledge in technology, as the systems contribute to the delivery of EFD -CONTRIBUTION. On the question: "Is the penalty for non-delivery of EFD-CONTRIBUTIONS fair?", Table 4 is presented.

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Frame 4 - The penalty for non-delivery of EFD-CONTRIBUTIONS is fair

No.	Replies
R1	In my view, yes, because it is a mandatory requirement of the tax authorities
R2	In my opinion, no. Given the complexity of the system and the volume of documents and information that is inserted in it, the Federal Revenue should be more flexible in terms of the collection and amounts of fines.
R3	I understand not. The fines imposed by the government on obligations to do are very high. Since several obligations are created to the taxpayer with very short deadlines and without any technical preparation, such as: training, support and so on. In my view, these values could be lower.
R4	Yes.
R5	Yes. Because if there is no fine or penalty, businessmen do not want to do it.
R6	A complex answer, therefore, is a way of making taxpayers comply with the aforementioned obligation, however, in view, we make a detailed composition for the Federal Revenue, it is unfair to be punished for not doing the work for it. Well, considering the facts above, I consider the penalty unfair.
R7	Yes and no, yes because all accessory obligations have their deadline to be respected, and not by the amount of the fine.
R8	No, because of the quantities of information to be delivered in a short period of time.
R9	Yes.

Source: Research data (2019).

Analyzing the Framework 4 The answers were well divided, but most professionals answered that it is fair, the penalty in general for being informed in the Law, however, or another part that is quite significant, did not find it fair due to the degree of difficulty and the number of statements that RFB must be informed. On the question: “Which companies are required to deliver EFD-CONTRIBUIÇÕES?”, Table 5 is presented.

Frame 5 - Which companies are required to deliver EFD-CONTRIBUTIONS?

No.	Replies
R1	Legal entities with private right in general and those who are treated by the income tax legislation.
R2	All companies make real, estimated and assumed profit.
R3	Legal entities under private law in general and those who are treated by the Income Tax Legislation, who determine Contribution to PIS / PASEP; Social Security Financing - COFINS and Social Security Contribution levied on Revenue.
R4	Private law in general, those that determine: PIS and COFINS.
R5	All companies that are subject to the PIS / COFINS calculation system on billing. Ex. Industrial activity or similar to industry, commerce and Real Profit.
R6	Presumed Profit, Real and Arbitrated Companies, including SCP.
R7	Legal entities under private law (in general) and those treated by the Income Tax legislation, who determine the contribution of PIS / PASEP, COFINS and the social security contribution on income.
R8	All of which have incidence of Pis and Cofins.
R9	Those taxed by Real and Presumed profit.

Source: Research data (2019).

Analyzing Table 5 It was verified that the companies for submitting the declarations are the legal entities of private law (in general) and those treated by the Income Tax legislation, which determine the contribution of PIS / PASEP, COFINS and the social security contribution levied on the income. Where most respondents reported. On the question: “Is the

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PIS / COFINS cumulative or non-cumulative regime more advantageous?", Table 6 is presented.

Table 6 - Is the PIS / COFINS cumulative or non-cumulative regime more advantageous?

No.	Replies
R1	Cumulative regime
R2	It depends a lot on the type of company. In the case of industry, for example, I believe that the non-cumulative regime is more advantageous. In the case of service, I believe it is the cumulative regime.
R3	It depends on the company's operational flow. If the company is large, it operates in a segment of normal products (without being single-phase) and makes a lot of purchases. For this taxpayer it is much better to be non-cumulative. However, if the company is small and does not make a lot of purchases, for example, service providers, it is much better to be in the cumulative regime, since the percentage rates of contributions from PIS and COFINS are much lower than in the non-tax regime. cumulative.
R4	I believe that the non-cumulative form is good for industry companies, because it allows the appropriation of credit with the amount. As for services, civil construction and commercial, accumulation is more welcome, as it generates little credit, because the biggest expense for this sector is payroll. Because if you are going to migrate to the non-cumulative one, you will start to pay much more due to the tax rate.
R5	It depends on the company's activity. Needing to do a study of it.
R6	For such an answer, tax planning is necessary.
R7	Depends on the monthly revenue of the company and its industry (products)
R8	It depends on the type of company activity. Ex: Service company in most cases the cumulative regime is more advantageous. Industries, on the other hand, are more advantageous in the non-cumulative regime due to the acquisition of inputs.
R9	It depends, in order to point out the best regime, tax planning is necessary, identifying bottlenecks and opportunities.

Source: Research data (2019).

Analyzing Table 6, which in general, depends on the company's activity and it is extremely necessary to carry out a tax study. On the question: "If EFD-CONTRIBUTIONS is not delivered, in addition to the fine, is there another penalty?", Table 7 is presented.

Table 7 - If EFD-CONTRIBUTIONS is not delivered, in addition to the fine, is there another penalty?

No.	Replies
R1	Not that I know of.
R2	I don't know how to inform.
R3	Exists. In addition to the fine, there are restrictive penalties, such as non-regularity of negative certificates; seized goods; blocking Subscriptions and among others.
R4	You may be summoned to provide clarifications to the Federal Revenue Service.
R5	Yes. If you need to do any credit analysis for reimbursement or compensation you will have to hand over the digital file, it is in certificate.
R6	If summoned, there is an increase of R \$ 500.00 per month. And if it is delivered with irregularities, it also fits as a crime against the tax order.
R7	There is, even if it is delivered on time, other penalties may occur, be they, for inaccuracy of the data presented, incomplete or omitted information.
R8	Yes, the company's negativity before the RFB
R9	Yes, the payment of interest and a fine on the amount due from the tax.

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Source: Research data (2019).

Analyzing Chart 7 It was observed that most professionals said that there are other penalties and these vary. On the question: "Should all operations containing PIS / PASEP and COFINS be reported in EFD-CONTRIBUIÇÕES?", Table 8 is presented.

Table 8 - Should all transactions containing PIS / PASEP and COFINS be reported in EFD-CONTRIBUIÇÕES?

No.	Replies
R1	Yes.
R2	I believe that only those that generate credit
R3	Yes, all information.
R4	Yes, it must be informed.
R5	Yes. Only PIS / COFINS credit and debit notes need to be entered.
R6	Pis / Cofins on imports is an example of what is not registered in EFD.
R7	All credit-generating acquisitions (CST 50 to 56 and CST 60 to 66) must be reported.
R8	Yes. All operations
R9	I believe so.

Source: Research data (2019).

Analyzing Table 8, it is concluded that all operations that have PIS / COFINS incidence must be informed. "Does the company that calculates PIS and COFINS under the CUMULATIVE regime have to inform all incoming and outgoing goods and / or services?", Table 9 is presented.

Table 9 - Does the company that calculates PIS and COFINS under the CUMULATIVE regime have to inform all incoming and outgoing goods and or services?

No.	Replies
R1	Yes.
R2	I don't know how to inform.
R3	For the cumulative regime, it is only necessary to inform the Goods or Services Exits since the calculation is carried out by billing.
R4	Only the exits that must be informed, as you are not entitled to any credit.
R5	No, only documents that represent the company's revenue.
R6	No. You can choose the consolidated statement.
R7	No, you should only inform the operations regarding the revenue (sale and resale).
R8	No. Exit operations only.
R9	Yes.

Source: Research data (2019).

Analyzing Table 9, it was identified that the Presumed Profit companies should report only the operations related to sales / service revenues. On the question: "Considering that all information of interest to the tax authorities, regarding the bookkeeping of PIS / PASEP and COFINS are available at EFD-CONTRIBUIÇÕES, the company will be able to eliminate the physical documents (on paper) that served as the basis for bookkeeping ? Table 13 is presented.

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Frame 6 - Considering that all the information of interest to the tax authorities, regarding the bookkeeping of PIS / PASEP and COFINS are available at EFD-CONTRIBUIÇÕES, will the company be able to eliminate the physical documents (on paper) that served as the basis for the bookkeeping?

No.	Replies
R1	No, because the physical document serves as evidence for the information and can only be discarded after 5 years.
R2	If all notes are electronic, I believe so.
R3	I understand that not everything in our country is 100% correct, and that nothing can be improved. But, considering that with the new declarations imposed by FISCO, they are increasingly electronic and automated, thus facilitating the analysis, conferences and data crossings, increasingly intimidating taxpayers to evade. So, as the functionalities are moving more and more towards the digital world, the trend is certainly the decrease of physical roles in the accounting environment and of all bodies that are part of the class. Adding yet to the fact of the importance of the environment and its convergences that both aim at the reduction and degradation of the planet.
R4	You must keep all documentation for a period of 5 years, until the new law comes out.
R5	No, because there is time to keep the documents that originated the declaration.
R6	Can not. The physical documents must be kept within 5 years and will serve so that in a possible audit, the information is validated.
R7	It is not advisable, common sense is kept in more than one medium (physical and digital)
R8	Yes.
R9	Yes, but not now, only after the IRS has made all the necessary adjustments in the SPED world.

Source: Research data (2019).

Analyzing table 10, it is concluded that the documents must be kept for at least 5 years, which is the term established by law, where the company is liable to be inspected.

5 CONCLUSION

This study aimed to clarify the RMR accountants' perception of PIS / PASEP, COFINS and EFD-CONTRIBUIÇÕES. For this, a mixed (quantitative and qualitative), descriptive and applied research was carried out, which became viable with the help of a semi-structured questionnaire, in order to contain closed and open questions.

As for the content, we sought to verify together with Accounting professionals, how important it is inserted in the legislative updates, which are constant, in addition to the technology that is increasingly important and more present in the daily lives of accounting professionals.

In this way, it is understood that there are many difficulties faced by the accounting professional responsible for calculating PIS / PASEP, COFINS, also for sending EFD-CONTRIBUTIONS, but it is something temporary, since the tax, accounting and financial

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movements are increasingly online for the IRS. We believe that in the near future, these calculations and declarations will be carried out by the RFB itself, and the accountant should validate the information, being even closer to the technology, which are the systems used in the companies and the validators made available by the RFB.

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