



REVISTA AMBIENTE CONTÁBIL

Universidade Federal do Rio Grande do Norte

ISSN 2176-9036

Vol. 17, n. 1, Jan./Jun., 2025

Sítios: <https://periodicos.ufrn.br/index.php/ambiente>

<http://www.atena.org.br/revista/ojs-2.2.3-06/index.php/Ambiente>

Article received in: January, 26th, 2024. Reviewed by pairs in: April, 10th, 2024. Reformulated in: May, 08th, 2024. Evaluated by the system double blind review.

DOI: 10.21680/2176-9036.2025v17n1ID38677

General Data Protection Law (LGPD) no. 13,709/2018: perception of accounting service providers

Ley General de Protección de Datos Personales (LGPD) n.º 13.709/2018: percepción de los proveedores de servicios contables

Lei Geral de Proteção de Dados Pessoais (LGPD) nº 13.709/2018: percepção dos prestadores de serviços contábeis

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(Paper presented at XXV ENGEMA – Internation Meeting on Company Management and Environment in FEA/USP – 2023)

Abstract

Purpose: Research aim was to identify the challenges in the applicability of the General Law for the Protection of Personal Data (LGPD) in accounting service providers in Tangará da Serra/MT.

Methodology: This is a descriptive study, with a quali-quantitative approach, classified by the survey technique, with a sample comprised of 33 companies. The data collection instrument used was a questionnaire with closed questions, using the Google Forms tool.

Results: The results showed that accounting offices are prepared for the application of the General Data Protection Law, since they consider the consent of the holders essential for the processing of data, informing about the purpose of the data, thus complying with the principles established by law and adopting the necessary measures for data security. The survey revealed financial investment in training, data security systems and qualified professionals.

Contributions of the Study: The research contributes in a practical way by presenting how accounting firms are adapting to the General Data Protection Law, identifying the implementations and procedures necessary to comply with the law.

Keywords: Data Processing. Accounting Professionals. Consent.

Resumen

Objetivo: El objetivo de la investigación fue identificar los desafíos en la aplicabilidad de la Ley General de Protección de Datos Personales (LGPD) en los prestadores de servicios contables de Tangará da Serra/MT.

Metodología: Se trata de un estudio descriptivo, con enfoque cuali-cuantitativo, clasificado por la técnica de encuesta, con una muestra compuesta por 33 empresas. El instrumento de recolección de datos utilizado fue un cuestionario con preguntas cerradas, utilizando la herramienta *Google Forms*.

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Resultados: Los resultados mostraron que las firmas contables están preparadas para aplicar la Ley General de Protección de Datos, ya que consideran esencial el consentimiento de los titulares de los datos para el tratamiento de los datos, informando sobre la finalidad de los datos, cumpliendo así con los principios establecidos en la ley y adoptando las medidas necesarias para la seguridad de los datos. La encuesta reveló la inversión financiera en capacitación, sistemas de seguridad de datos y profesionales calificados.

Contribuciones del Estudio: La investigación contribuye de manera práctica al presentar cómo las firmas contables se están adaptando a la Ley General de Protección de Datos, identificando las implementaciones y procedimientos necesarios para cumplir con la ley.

Palabras clave: Procesamiento de datos. Profesionales de la contabilidad. Asentimiento.

Resumo

Objetivo: O objetivo da pesquisa foi identificar a percepção dos prestadores de serviços contábeis de Tangará da Serra-MT sobre a aplicabilidade da Lei Geral de Proteção de Dados Pessoais (LGPD).

Metodologia: Trata-se de um estudo descritivo com abordagem quali-quantitativa, classificada pela técnica de levantamento *survey*, tendo uma amostra compreendida em 33 empresas. O instrumento de coleta de dados utilizado foi questionário com perguntas fechadas, com o uso da ferramenta *Google Forms*.

Resultados: Os resultados apontaram que os escritórios de contabilidade estão preparados para aplicação da Lei Geral de Proteção de Dados, uma vez que consideram o consentimento dos titulares imprescindível para o tratamento de dados, ao informar sobre a finalidade dos dados, atendendo assim, aos princípios estabelecidos na lei e adotando as medidas necessárias para a segurança dos dados. A pesquisa também revelou que houve investimento financeiro em capacitação, sistemas de segurança de dados e profissionais qualificados.

Contribuições do Estudo: A pesquisa contribui de forma prática ao apresentar como os escritórios de contabilidade estão se adequando à Lei Geral de Proteção de Dados, identificando as implementações e procedimentos necessários para estarem em conformidade com a lei.

Palavras-chave: Tratamento de Dados. Profissionais Contábeis. Consentimento.

1 Introduction

As technologies advance, there is a significant increase in the demand for information in organizations, driving the continuous search for new communication approaches.

Therefore, it is important to be careful when sharing personal data, to avoid leaks and neglect of information, as this data is used in countless situations, in public or private organizations. These are personal data that enable direct or indirect identification, whether by name, address, email, income, location, CPF, ID, telephone number or payment history (Câmara, 2020).

In view of this, the General Data Protection Law (LGPD) was sanctioned on August 14, 2018, originating from the General Data Protection Regulation (GDPR) law, created by the European Union in 2016. The LGPD is made up of a set of laws and regulations that aim to regulate the use and processing of personal data by companies and organizations, whether relating to an identifiable person or not, bringing more security to transactions carried out with data, always the consent of the data subject (Leite, 2021).

Data Governance (GD) encompasses a set of policies designed to treat data as an active input in an organization. For this reason, data governance identifies standards, processes, functions, technical responsibilities and creates procedures to control the use of data within an organization, increasingly improving processes throughout its life cycle (Weill & Ross, 2020).

LGPD will certainly change the landscape of GD and its relationship with other aspects of data and processes, such as security and privacy. The Data Governance program is fundamental to ensure the origin and quality of data, without which it becomes very difficult for a company to guide the data and make decisions. Data management is the best tool within the institution and will take care of controlling and planning the delivery of data and information. GD represents the way in which organizations develop, execute and supervise programs, projects, processes and practices that will define how this information will be managed according to the legislation (Moreira, 2021).

For accounting services companies, the LGPD brought several operational and systemic changes, which must follow the principles and fundamentals governed by the LGPD. These companies deal with a wide variety of information on a daily basis, and if they are not in compliance, they may suffer the sanctions and fines defined by Law No. 13,709/2018. The body responsible for monitoring possible irregularities in the processing of data or that pose a risk to data subjects is the National Personal Data Protection Authority (ANPD) (Cruz, Passaroto & Nauro, 2021). Given this context, the question that guides this research is: **What is the perception of accounting service providers regarding the application of General Personal Data Protection Law (LGPD)?** Therefore, the research aims to identify the perception of accounting service providers in Tangará da Serra/MT, regarding the applicability of the General Personal Data Protection Law (LGPD).

The research is justified by the relevance of the LGPD for accounting services companies. The research will serve to provide feedback on public policies on data protection law and the bodies responsible for the information. It is essential that all processes are in line with the principles that govern the LGPD created to protect citizens' information throughout Brazilian territory, due to the failures that occur daily in relation to personal data (Câmara, 2020).

2 Literature review on General Personal Data Protection Law (LGPD)

Data protection legislation is not something new in the world, and in Brazil, in historical terms, the concern with the use of information came even before the rising of

technologies, in 1988 with the promulgation of the Federal Constitution, which includes in its Art. 5th item X: “People’s intimacy, private life, honor and image are inviolable, assured the right to compensation for material or moral damage due to its violation”. There was already an interest in protecting the intimacy, honor and personal image of people's private lives according to the Constitution of the Federative Republic of Brazil (Constituição da República Federativa do Brasil, 1988).

On November 18, 2011, the Access to Information Law, No. 12,527, was established, aiming to increase transparency regarding information held by public bodies. In this same context, the Marco Civil Internet Law was established, promulgated on April 23, 2014 by Law No. 12,965, with the purpose of regulating the use of the Internet in Brazil, clearly establishing rights and duties regarding digital media. The contribution of several pieces of legislation as a complement to the emergence of the LGPD is noted (Hissa, 2020).

The creation of the LGPD was inspired by the European law General Data Protection Regulation (GDPR). Its approval took place in April 2016, coming into force in 2018. With the creation of the law, the way that processing of personal data was carried out by companies and organizations has been revolutionized, in order to guarantee protection of personal data and trying to unify the rules for administration and processing of information. There were impositions by the European Union, which would maintain relations only with countries that had compatible data protection laws, facilitating the transfer of data between countries and bringing more guarantees to these relations, influenced by LGPD rising in Brazil (Cunha, 2021).

The General Law for the Protection of Personal Data was approved in 2018 through Law No. 13,709, of August 14, 2018, but it only came into force on September 18, 2020. This law brought changes to the regulations for the use of personal data in Brazil, applying to both physical media and digital platforms, which are increasing every day. Therefore, public and private institutions must change the way they collect, store and make their users' personal information available (Law No. 13,709, 2018).

According to Miragem (2019), access to personal data is one of the main tools of a company in contemporary society. However, with as technology advances, this can pose a risk to people's privacy, directly affecting the consumer market and consumer rights.

With the development of technology, it has become easy to quickly process a huge and varied amount of data. This provides companies with several uses, such as: suggesting a strategic offer for certain customers, control of risk analysis, personal information from the customer database, more efficiency in the information collected, identification of trends, consumer purchasing behavior, its location, current customer searches, among others (Law No. 13,709, 2018).

According to Monteiro (2018), our daily lives are increasingly controlled by algorithms, with pre-defined sequences of authorized commands based on collected personal and non-personal data, leading to conclusions that may or may not have an impact on a person's life. However, these systems have become complex and difficult to predict results or understand the logic of the system, preventing people from checking their personal data to know if they are being processed legitimately. Therefore, the main objective of data protection law is to regulate the use and processing of personal data, protecting privacy and freedom. There are some terminologies established by legislation that are important for your understanding, according to Article 5 of Law 13,709/2018 (Table 1).

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Table 1
Terminologies

Titular	Natural person to whom personal data concern, object of treatment.
Data treatment	All operations carried out with personal data, such as those regarding collecting, production, sorting, usage, access, reproduction, transmission, distribution, processing, archiving, storage, elimination, assessment or control of information, modification, communication, transfer, broadcasting or extraction.
Personal data	Information related to the natural person, identified or identifiable.
Sensible personal data	Personal data about ethnical or tation origin, religious convention, public opinion, politic opinion, filiation to union or religious philosophical or political organization, data regarding health or sexual life, genetic or biometric data, when linked to a natural person.
Anonymized data	Data relative to titleholder Who cannot be identified, considering use of reasonable and available technical means during its treatment.
Consent	Free, informed, unequivocal manifestation by which the titleholder agrees with the treatment of his personal data for a determined goal.
Controler	Natural or juridic person, of public or private law, to whom compete decisions regarding the treatment of personal data.
Operator	Natural or juridic person, of public or private law, who carries out the treatment of personal data on the controller's behalf.
Encarregado	Person appointed by the controller and the operator to act as a communication channel between the controller, the titleholder and the National Authority of Data Protection.

Source: *Adapted from Law 13.709/2018.*

In addition to the protections offered to personal data, the LGPD provides reinforced protections where data is of a particularly sensitive nature. This data is aptly called “sensitive personal data” and is defined as data that concerns “racial or ethnic origin, religious belief, political opinion, trade union or religious, philosophical or political affiliation, data relating to health or sexual life, genetic or biometric data”. Unlike “personal data”, however, the aforementioned data only qualifies as “sensitive personal data” when it is actually related to an individual (Câmara, 2020).

Therefore, the Personal Data Protection Law (LGPD) expands its protection to all forms of personal data, including digital media, covering “natural or legal person, public or private law, with the aim of protecting the fundamental rights of freedom and privacy and the free development of the personality of the natural person”, as stated in Art. 1 of the LGPD (Law no. 13,709, 2018).

The LGPD establishes a set of foundations that aim to provide greater control over data processing, thus ensuring greater integrity and security for data subjects, respecting the rights acquired by law. These foundations include respect for privacy, informational self-determination, the guarantee of freedom of expression, information, communication and opinion, the inviolability of intimacy, honor and image, consumer protection, in addition to human rights, freedom of choice of personality, guarantee of dignity and the exercise of citizenship in accordance with Article 2 of the LGPD (Law No. 13,709, 2018).

It is worth noting that, in accordance with Art. 3 of the LGPD, this law applies to any natural or legal person, public or private, regardless of the place of origin or the country where the data is located. It is enough that the operation and data were carried out and

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collected in the national territory, and that the person whose data was collected was in the national territory at the time of collection (Law no. 13,709, 2018). In addition to the fundamentals, the law establishes ten principles that must be observed in good faith (Table 2). These principles aim to recognize conduct and good practices in data processing, as described in Article 6 of the LGPD (Law No. 13,709, 2018).

Table 2

LGPD principles

I - Purpose: carrying out the processing for legitimate, specific, explicit and informed purposes to the holder, without the possibility of subsequent processing in an incompatible manner with these purposes;
II - Adequacy: compatibility of the processing with the purposes informed to the holder, according to the context of the processing;
III - Necessity: limitation of processing to the minimum necessary to achieve its purposes, with coverage of pertinent data, proportional and not excessive in relation to the purposes of data processing;
IV - Free access: guarantee, to holders, easy and free consultation on the form and duration of processing, as well as the completeness of their personal data;
V - Data quality: guarantee, to data subjects, of accuracy, clarity, relevance and updating of data, according to the need and to fulfill the purpose of its processing;
VI - Transparency: guarantee to holders of clear, precise and easily accessible information about the carrying out of the processing and the respective processing agents, observing commercial and industrial secrets;
VII - Security: use of technical and administrative measures capable of protecting personal data from unauthorized access and accidental or illicit situations of destruction, loss, alteration, communication or dissemination;
VIII - Prevention: adoption of measures to prevent the occurrence of damage due to the processing of personal data;
IX - Non-discrimination: impossibility of carrying out processing for illicit or abusive discriminatory purposes;
X - Accountability: demonstration by the agent of the adoption of effective measures and capable of proving compliance and compliance with personal data protection rules and even the effectiveness of these measures.

Fonte: Art. 6º da LGPD (Lei n. 13.709, 2018).

The fundamental element in the entire process is the consent of the data subject, and there must always be explicit and transparent authorization, guaranteeing their autonomy to accept or refuse the sharing of their personal information, both by public and private entities (Cruz, Passaroto & Nauro, 2021).

The federal body responsible for monitoring and applying penalties for non-compliance with the LGPD in relation to data protection in Brazil is the National Personal Data Protection Authority (ANPD). This entity has its own powers to regulate the LGPD, thus applying sanctions to people who do not comply with the legislation (Law no. 13,709, 2018).

Companies that do not comply with the LGPD will be subject to the penalties established in Article 52 of the LGPD (Law No. 13,709, 2018), such as: I - warning, indicating a deadline for adopting corrective measures; II – application of a simple fine, of up to 2% of the revenue of the private legal entity, group or conglomerate in Brazil in its last year, excluding taxes, limited, in total, to R\$ 50,000,000.00 per infraction; III - daily fine, subject to the total limit referred to in item II; IV - publicizing the infraction after its occurrence has been duly investigated and confirmed; V - blocking of personal data to which the infringement refers until its regularization; VI - deletion of personal data to which the infringement refers; VII - partial or total suspension of the operation of the database to which the infringement refers for a maximum period of 6 (six) months, extendable for an equal

period until the processing activity is regularized by the controller; VIII - suspension of the exercise of the personal data processing activity to which the infringement refers for a maximum period of 6 (six) months, extendable for an equal period and IX - partial or total prohibition of the exercise of activities related to data processing.

For Cruz, Passaroto and Nauro Júnior (2021), LGPD directives apply to all companies, including the accounting offices which deal daily with a huge amount and variety of data, including classified data from their clients, collaborators and third parties. It is essential, for the companies, to fund efficient Technologies, thus allowing for a wider protection of these data and users' trust.

Art. 48 of the LGPD requires controllers to notify the National Data Protection Authority (APND) and data subjects of any security incident that may create relevant risk or damage to data subjects. Communication must occur within a reasonable time, with a definition of reason to be established by the ANPD (Esmério, 2021).

Currently, organizations need to have effective and efficient management of their data in order to take advantage of new business models and improve their operational capabilities (Souza, 2022). Considering that accounting firms use a variety of personal data from clients, suppliers and third parties, it is essential that all processes when using this information are complying with the principles governing the LGPD.

The accountant's conduct, according to Souza (2022), must be in accordance with what is described in the Brazilian Accounting Standard governed by Decree-Law no. 9,295/46, amended by Law no. 12,249/10, created on February 7, 2019 (Federal Accounting Council [CFC], NBC PG 01, 2019). The accountant's code of professional ethics defines good practices, in which the accounting professional must maintain confidentiality regarding professional practice regarding all information relating to individuals, legal entities and the public sector.

The creation of a data governance program is essential for organizations, as it allows them to define and apply strategies for the data processing stages. It is extremely important that those who will be the controller, operator and responsible for processing the data correctly and without prejudice to the holder of that data are well established within the organization (Souza, 2022).

Given this, Article 50 of the LGPD defines the requirements for the establishment of such "rules of good practice and governance", which controllers, processors or associations can implement with regard to the processing of personal data. These rules may cover areas such as complaint and petition procedures for data subjects, security standards, technical standards, educational activities, accountability mechanisms and risk mitigation (Law no. 13,709, 2018).

LGPD has a direct impact on accounting companies, and it is up to them to find ways to adapt to the legislation, demonstrating to data subjects that they are operating within the law. Investing increasingly in the security of this data through data governance tools and technology brings more confidence throughout the entire process from use to disposal of this data. Failure to comply with the LGPD may result in fines and sanctions provided for by law (Martins, 2021).

For Peiter et al. (2022), the growing interest in the topic of Data Governance – (GD) is due to the importance and advantages of using data inside and outside organizations, since GD provides elements for improving the quality of stored data, reduction of costs and time in

interpreting information, as well as in the construction, dissemination and delivery of reports. Furthermore, it contributes to the access of accurate data and analysis of volumes through tools that will bring more security to the treatment processes of these data, thus reducing the risk and threats of information leakage.

3 Methodology

The research is characterized as descriptive, with a qualitative approach with quantitative predominance and in terms of technical survey procedures. The target population was made up of accounting services professionals, with data obtained from the Tangará da Serra/MT City Hall, totaling 58 accounting companies, with 33 respondents replying. The sample delimitation was based on convenience and accessibility criteria.

The research instrument was a questionnaire consisting of 24 multiple-choice questions, adapted from the study by Câmara (2020). For data collection, the questionnaire was sent by email, using the Google Forms tool. The period that included the application of the research was during March 2023. The data was tabulated using Microsoft Office Excel software, analyzed and presented in the form of tables and graphs, comparing them with results from previous research.

4 Results and Analyses

First of all, respondents' profile was traced, including information such as: gender, Professional formation, age, company framing and amount of active workers, as shown on Table 3.

Table 3
Respondents' profile

Characteristic	Description	<i>f_i</i> Absolute frequency	Fi Accumulated absolute frequency	fri Relative frequency (%)	Fri Accumulated relative frequency(%)
Gender	Male	20	20	60,6	60,6
	Female	13	33	39,4	100
Professional formation	Bachelor in Accounting	27	27	81,8	81,8
	Technician in Accounting	6	33	18,2	100
Age	18 to 35 years	6	6	18,2	18,2
	36 to 45 years	14	20	42,4	60,6
	Over 46 years	13	33	39,4	100
Company framing	Physical	2	2	6,1	6,1
	Legal	31	33	93,9	100
Amount of active employees on accounting	1 to 5 employees	25	25	75,7	75,7
	6 to 10	2	27	6,1	81,8

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organization	employees				
	11 to 20 employees	4	31	12,1	93,9
	Over 20 employees	2	33	6,1	100

Source: Data from the research (2023).

Resultados revealed that most professions researched were males, representing 60,6% of the sample. Bachelor's degree in Accounting is the predominant academic formation. Regarding age, most respondents are aged 36 to 45 years, representing 42,4% of participants. As for the accounting offices included in this paper, most (93,9%) are categorized as juristic people. In relation to the number of employees, most offices have between 1 to 5 collaborators, totaling 75,7% of the sample.

On Table 4, the characteristics of the companies' clients have been listed.

Table 4
Clients' book

Characteristic	Description	<i>f_i</i> Absolute frequency	Fi Accumulated absolute frequency	<i>f_{ri}</i> Relative frequency (%)	Fri Accumulated relative frequency (%)
Quantity of clients	Less than 30	6	6	18,2	18,2
	30 to 90	20	26	60,5	78,7
	91 to 120	2	28	6,1	84,8
	Over 121	5	33	15,2	100
Area clients work with (more than 1 item may be marked)	Services sector	33	33	33,3	33,3
	Commerce sector	32	65	32,3	65,7
	Industries sector	17	82	17,2	82,8
	Non-profit entities	9	91	9,1	91,9
	Financial sector	2	93	2,0	93,9
	Other	6	99	6,1	100,0
Quantity of clients per company type (more than 1 item may be marked)	Micro companies	32	32	39,5	39,5
	Small empresas	32	64	39,5	79
	Medium companies	14	78	17	96
	Big companies	3	81	4	100

Source: Research data (2023).

Regarding the characteristics of the client list of companies providing accounting services, it is observed that most of these companies have 30 to 90 clients (60.5%). In relation to the segment in which these companies' customers operate, there is a significant concentration in the commerce and services sector (65.7%). On the other hand, a small number of companies serve clients in the industrial, financial or non-profit sectors. These

results indicate a growing interest in this line of business activity and a tendency for accounting firms to increasingly specialize in these specific segments.

As for the classification of companies served by accounting offices, the majority of them correspond to micro and small companies (79%). According to a survey by Sebrae (2018), in Brazil there are 6.4 million micro and small business establishments, which represent 99% of companies. These companies are responsible for 52% of total formal employment in the private sector. Therefore, it is essential that these companies comply with the law, especially when it comes to the protection of personal data.

Seeking to identify the applicability of the LGPD in accounting service providers, the study presents the importance of knowledge and dissemination of the General Personal Data Protection Law (Figure 1).

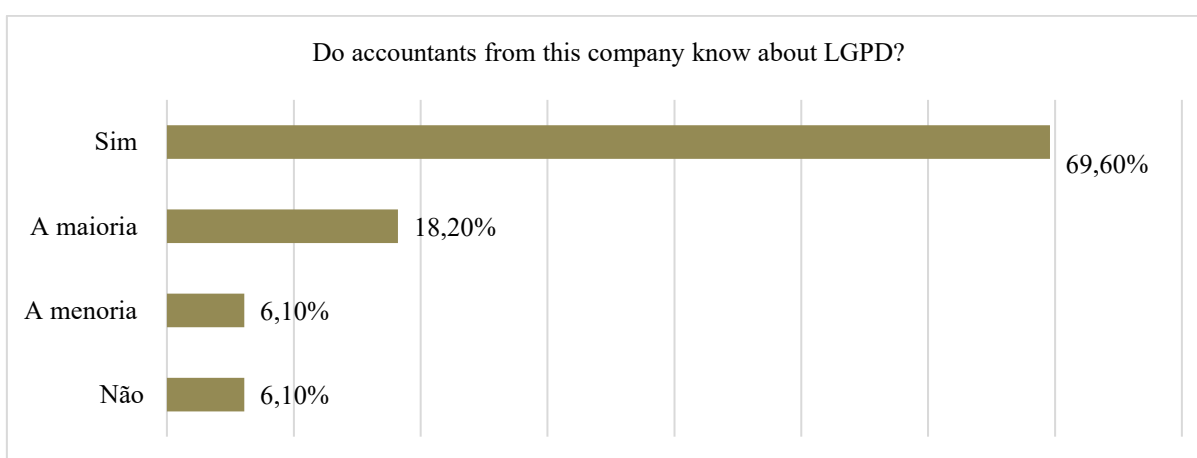


Figure 1 Knowledge about *LGPD*

Source: Research data (2023)

It is observed that the most company employees have knowledge of the General Personal Data Protection Law (69.60%), such knowledge that, according to accounting professionals, covers the principles of LGPD (Law no. 13,709, 2018) in its Article 6, such as: purpose, adequacy, necessity, free access, data quality, transparency, security, prevention, non-discrimination and accountability. While in Câmara's study (2020) several accounting professionals do not know the law, or have only heard about it. This highlights how important it is for everyone to be aware of and committed to practicing the guidelines imposed by law within accounting organizations.

It can also be seen in Figure 1 that 6.10% of interviewees do not know about the LGPD, even though it is a small percentage, it becomes relevant when it is an important Law for data security. Not complying with LGPD can result in serious consequences for companies, such as fines and sanctions. It is essential that these companies are aware of the risks and take appropriate measures to ensure compliance with the LGPD.

Figure 2 demonstrates the importance of accounting service providers in disclosing the LGPD to their clients and employees.

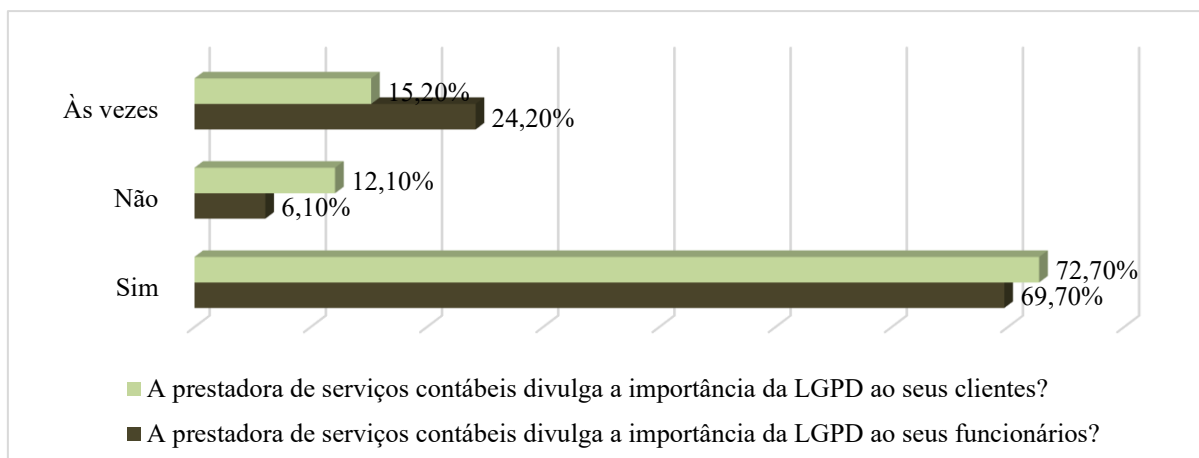


Figure 2 Information on LGPD

Source: Research data (2023).

It is noted that accounting firms are committed to publicizing the importance of LGPD to their clients (72.70%) and, at the same time, to their employees (69.70%), which is essential, as these companies have personal data of customers and employees, and this information must be protected in accordance with the regulations imposed by the LGPD. In Câmara's study (2020), less than 50% of offices disclosed the need for the rule to their employees. However, a large number of professionals consider it to be of vital importance.

According to the LGPD, companies need to appoint qualified professionals to carry out the appropriate processing of personal data, being the controller (responsible for decisions about personal data), the operator (person responsible for processing personal data) and the person in charge (indicated by the controller responsible for communicating between the controller, holder and APND). The existence of a person responsible for processing data within companies.

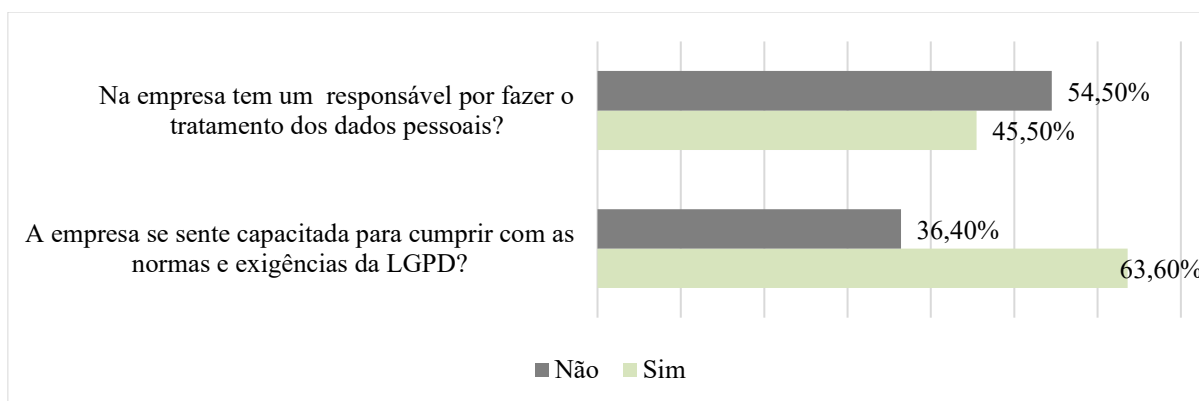


Figure 3 Accountability on personal data treatments

Source: Research data (2023).

Considering the data presented, 54.50% of the entities interviewed do not have a person responsible for processing data. Only 45.50% have employees qualified to carry out this appropriate processing of personal data. Regarding the capacity of companies to comply with the standards and requirements imposed by the General Personal Data Protection Law,

most stated that they feel capable of complying with the requirements imposed by the law (63.60%). There is a contradiction between the answers, as, considering that the majority of accounting offices interviewed, they responded that they do not have personnel responsible for processing data within the company, but they feel capable of complying with the requirements of the LGPD (Figure 3).

This is in line with Pasquali's research (2021), where the majority of accounting offices (75.70%) do not have a department or person responsible for the adequate processing of personal data within organizations.

Figure 4 shows how accounting professionals store personal data.

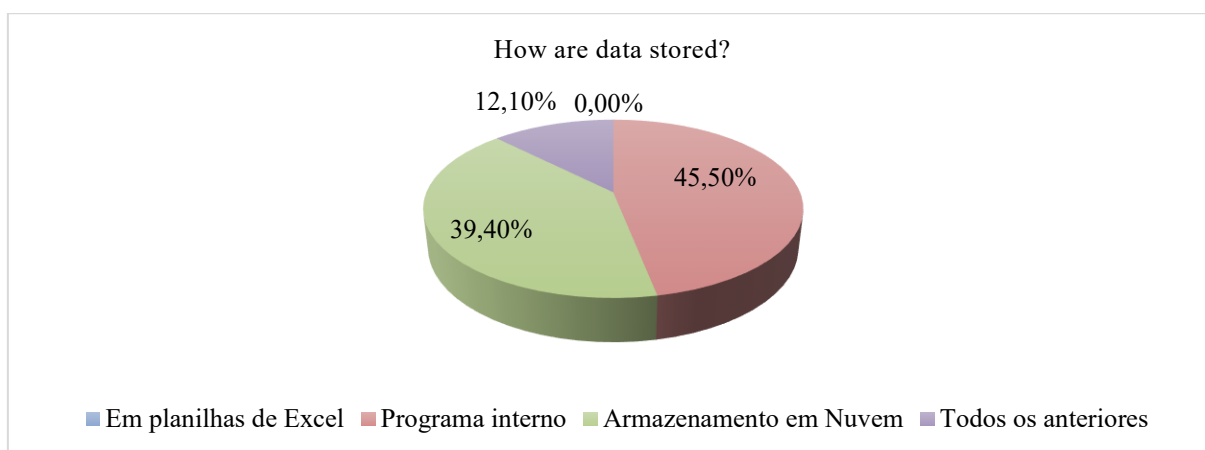


Figure 4 Personal data storage

Source: Research data (2023).

The survey demonstrated that most respondents stated that the data is stored in an internal program (48.50%), and 39.40% stated that it is stored in the cloud. It is possible to verify that companies are aware and care about storage when opting for the cloud, but that care needs to be doubled when it comes to internal systems, as there is the possibility of invasion and data being violated, and more rigorous measures must be implemented to ensure security against cyber intrusions and internally unauthorized access.

The research also analyzed the knowledge and understanding of companies providing accounting services, in relation to the principles and standards established by the General Personal Data Protection Law. In terms of internal procedures referring to the practices and adequacy that companies must adopt to comply with the obligations established in the LGPD. In Figure 5, we analyzed whether institutions invest in training for their employees and the importance of companies in clarifying to the data holder how the procedures used to process this data will be carried out, and how the data is deleted after use.

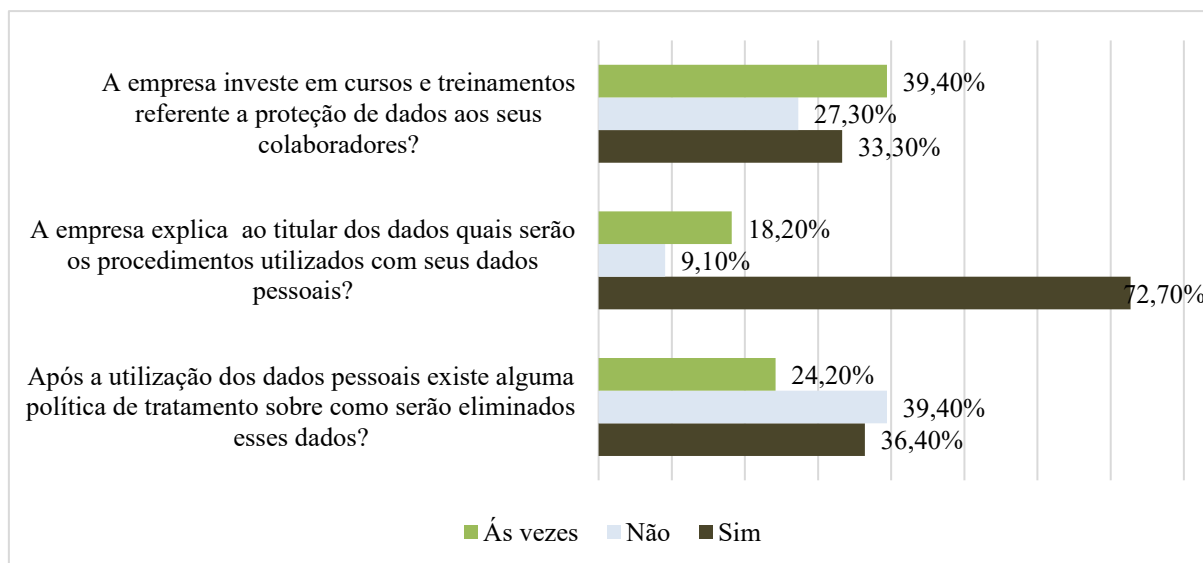


Figure 5 Internal procedures with personal data

Source: *Research data (2023).*

It can be seen that 39.40% of companies responded that sometimes there is investment in courses and training for their employees, which becomes worrying, as it is essential that employees are always up to date in relation to changes in the law. According to Article 42 of the LGPD, it establishes that companies (controller) are responsible for ensuring compliance with the law, which includes training and training their employees (Law No. 13,709, 2018).

Moreira (2021) observed in his results that in relation to employees (85.5%), those state that it is essential to invest in courses and training on the LGPD, since only (22.8%) of employees had any knowledge about the law. The LGPD establishes that the data holder must be informed about the purpose of using the data for which it was requested, therefore the majority of respondents (72.70%) consider that data holders must be informed about what the purpose will be of these data.

Regarding data processing policies, it was also questioned whether the companies had any data processing policy, that is, deletion after use. Around 39.40% responded that there was no policy that specified how this data would be deleted. It is important to highlight that privacy and protection are fundamental rights, and it is the responsibility of organizations to eliminate this data in the correct way, protecting the privacy of data subjects (Figure 5).

Figure 6 demonstrates the importance of consent from data subjects when using personal data.

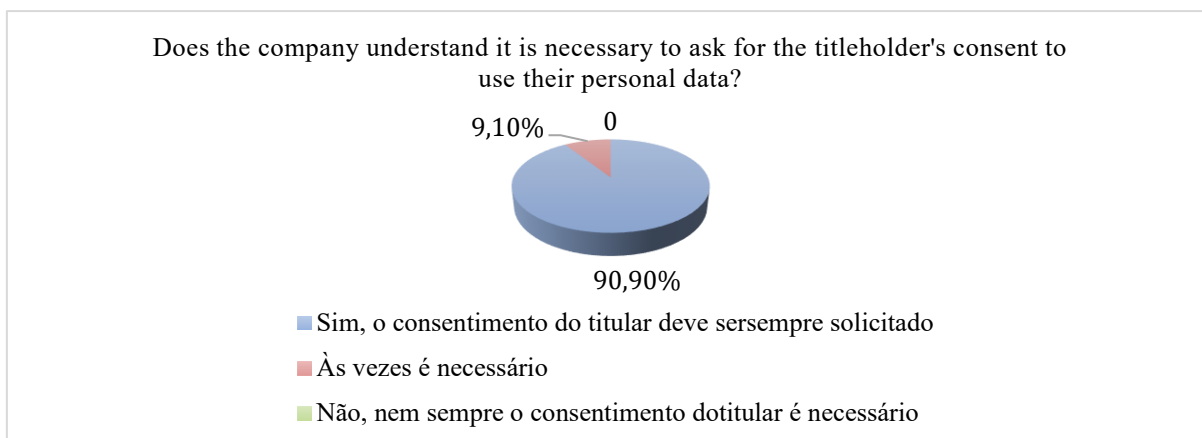


Figure 6 Consent of personal data titleholder

Source: Research data (2023)

The General Data Protection Law establishes in its Article 7 that the processing of personal data can only be carried out with the consent of the person interested in the data or in other cases provided for by law (Law no. 13,709, 2018). The data subject's consent must always be obtained freely, communicated and clearly, that is, the data subject must always be informed about how and for what purpose their data will be processed. As a result, 90.90% of accounting professionals responded that they request the consent of the data subject. This consent can be revoked at any time by the interested party, in a simple and transparent manner, as established in the same law.

Regarding efficient policies that guarantee the security of personal data in accordance with legislation, Figure 7 shows how they are implemented by accounting offices.

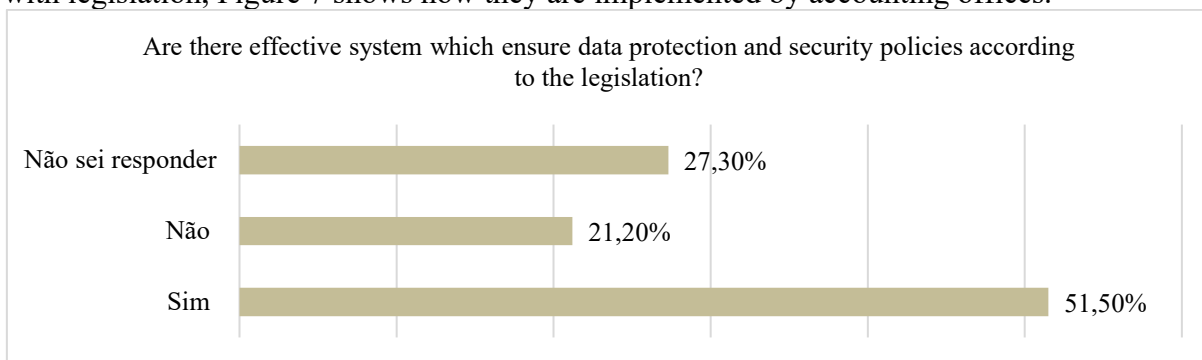


Figure 7 Effectiveness of personal data protection

Source: Research data (2023)

It is observed that 51.50% of accounting professionals have efficient systems that implement effective data security measures that comply with the law. However, 21.20% deny the existence of such security measures. On the market, there are several technological tools that can help companies with data security, it is up to the company to analyze and evaluate which one will best meet its needs. However, technology alone is not enough for data security; It is important that companies invest in clear policies and provide training to their employees.

The General Data Protection Law (LGPD) has significant impacts on all companies that carry out data processing activities, resulting in the need to comply with the guidelines

and regulations required by the LGPD, regardless of the sector in which they operate. The same applies to accounting offices, as they store sensitive information on a daily basis.

Therefore, the occurrence of some type of personal data leak in companies was analyzed. It is observed that 94.00% of respondents declared that there had been no type of data leak in the company, indicating a growing zeal for system security and a consequent mitigation of cyber attacks.

It is important to note that 3% of participants reported having already faced data leaks. This data highlights the importance of compliance with the provisions of the LGPD, as such measures can strengthen the protection of data subjects and prevent potential incidents in the future.

Figure 8 shows whether organizations have some type of response plan in case a possible data leak occurs.

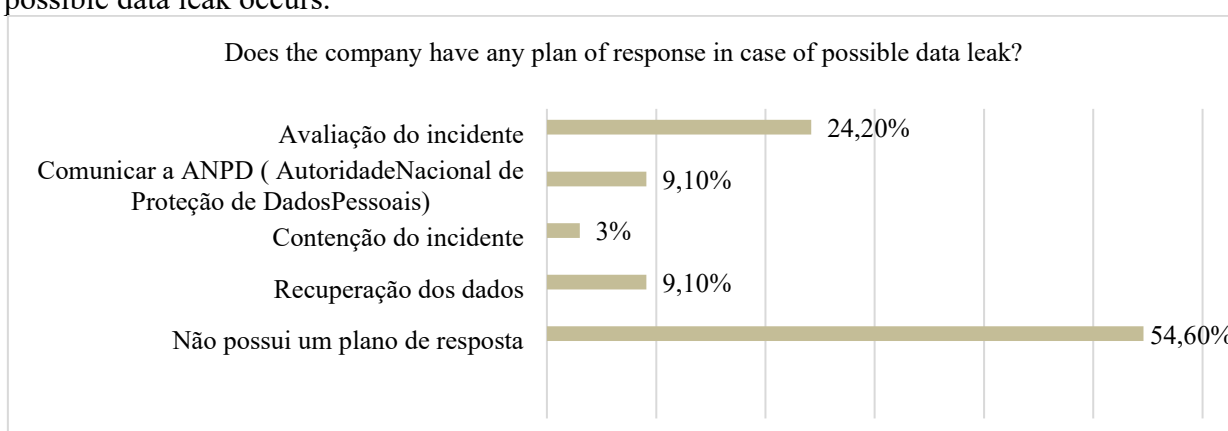


Figure 8 *Personal data leaks*

Source: Research data (2023).

It is observed that the majority of accounting professionals (54.60%) do not have a response plan in case there is a possible data leak. Only 24.20% carry out an incident assessment, and a mere 9.10% report it to the National Data Protection Authority (ANPD). According to Art. 48 of the LGPD, the controller must notify the national APND authority and the data subject in cases of incidents that may pose a significant risk or loss to data subjects (Law No. 13,709, 2018).

Regarding the administrative sanctions imposed by law, participants were asked whether they were aware of the fine of 2% of the company's revenue, limited to 50 million per infraction as established by the LGPD. 75.80% said they were aware of this fine, 15.2% said they were not aware and 9.10% preferred not to respond. This further highlights the importance of accounting companies in ensuring the security of personal data, as a leak could result in financial losses.

Research shows that in January 2021 there was a mega data leak that affected 223 million Brazilians, exceeding the country's population and including data from deceased or duplicate people. Information such as CPF, name, gender, date of birth, vehicle data, CNPJ, among others, was exposed. This further highlights the concern about data protection, especially sensitive data, for which the LGPD establishes more rigorous treatment. Therefore, it is essential that organizations adopt additional measures to protect and treat personnel (G1, 2021).

Figure 9 presents the main difficulties encountered by companies in adapting to LGPD, allowing respondents to choose more than one answer.

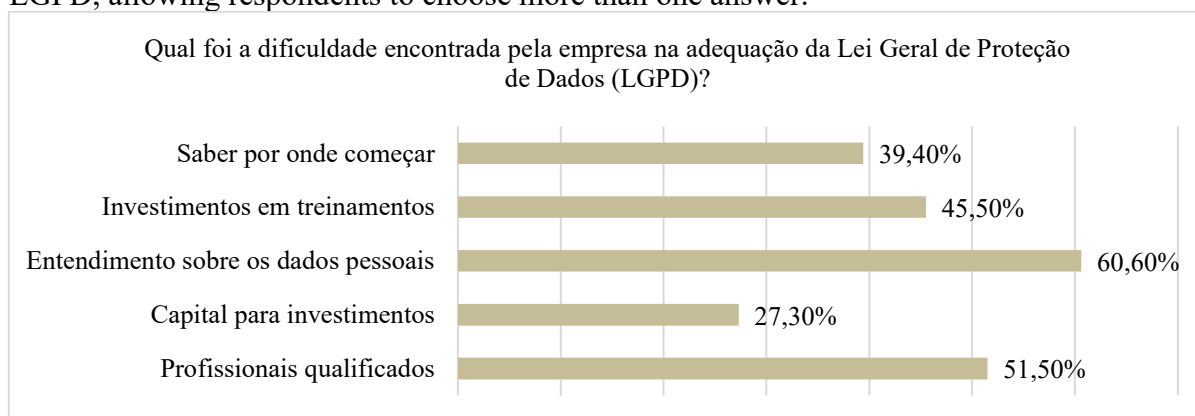


Figura 9 Dificuldades na adequação da Lei Geral de Proteção de Dados (LGPD)

Fonte: Dados da Pesquisa (2023)

There were several difficulties faced by accounting professionals in adapting to the LGPD, due to its complexity and the changes that needed to be implemented in their processes and systems. The main difficulties were: understanding personal data (60.60%), lack of qualified professionals (51.50%), need to invest in training (45.50%), difficulty in knowing where to start (39.40 %) and lack of capital for investment (27.30%). To overcome these difficulties, it is important that these companies carry out internal audits, seek specialized advice on LGPD and implement appropriate measures to avoid risks and guarantee the security of the personal data of their customers and employees (Figure 9).

5 Conclusion

The research aimed to identify the perception of accounting service providers in Tangará da Serra/MT regarding the applicability of the General Personal Data Protection Law (LGPD). In this sense, it is considered that this objective was achieved, since the research highlighted the main characteristics of the General Personal Data Protection Law (LGPD), as well as the awareness that accounting service providers have of the LGPD and whether they are able to adopt the necessary procedures to apply the law, as well as the impacts of Law No. 13,709/2018, for accounting service providers.

Regarding knowledge about the LGPD, the results reveal a positive trend, with the majority of employees demonstrating familiarity with the principles and guidelines of the law. However, there is still a significant number of professionals who lack this knowledge, indicating the continued need for education and awareness on the topic.

A critical aspect identified in the research is the lack of trained personnel to deal with the appropriate processing of personal data within accounting companies. Although most companies say they feel capable of complying with LGPD requirements, the absence of professionals assigned to this role can pose a significant challenge to effective compliance. The issue of data storage, the need for additional security measures, especially for internal systems, was highlighted, showing the importance of protection against cyber threats and unauthorized access.

The survey also revealed growing concern about the security of personal data, with the majority of companies reporting that they have not experienced any data breaches. However, the lack of adequate incident response plans suggests the need for a more proactive approach to dealing with potential data breaches. Regarding data subject consent, professionals consider it important to request it whenever necessary, informing the purpose of processing this data.

In relation to the internal procedures of accounting companies, the need for financial investment in training and lectures to employees to seek adequacy and compliance with legislation was evident, as well as investment in systems that guarantee data security, as well as the implementation of efficient policies against data leaks. Transparency and data subject consent were also highlighted as essential aspects for compliance with the LGPD.

As for compliance with the LGPD, several difficulties faced by professionals were identified, such as understanding personal data, the lack of qualified professionals, the need to invest in training and the difficulty in knowing where to start. To overcome these difficulties, it is crucial that companies carry out internal audits, seek specialized advice on LGPD and implement appropriate training, security and compliance measures.

In view of the above, accounting firms are adapting to the General Data Protection Law, seeking to implement the necessary procedures to comply with the law. Adopting effective data protection practices and policies is essential to ensuring the security and privacy of clients' and employees' personal data, while strengthening trust in the accounting industry as a whole. Measures must be taken to better adapt to the requirements brought by the LGPD, such as creating data protection projects and defining a person responsible for all data mapping within the organization, always demonstrating to data holders transparency and care in the security aspect in relation to data.

The research had limitations regarding the return of the questionnaire administered. Therefore, the number of respondents may not be representative enough to extrapolate the results to the entire population of companies providing accounting services. A larger sample could provide more robust and reliable results.

To complement the results of this research on compliance with the LGPD by companies providing accounting services, it is suggested that future studies analyze the impacts of the sanctions imposed by the LGPD on accounting companies; analyze software or tools developed for accounting firms that comply with the data processing provided for in the LGPD are investigated; analyze the impact of employee training and qualification on compliance with the LGPD in accounting companies be studied in more detail; analyze good practices adopted by leading accounting companies in compliance with the LGPD be analyzed; and verify if real cases of data leaks in accounting companies and the consequences arising from these incidents are examined. This could help to elucidate effective strategies to ensure the protection of personal data and compliance with legislation, it could highlight the risks involved in lack of compliance with the LGPD and the measures needed to prevent and deal with such situations.

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