THE IMPLEMENTATION OF NEW ESOCIAL RULES AND THE ADAPTATION OF ACCOUNTING PROFESSIONALS

A IMPLANTAÇÃO DAS NOVAS REGRAS DO ESOCIAL E A ADAPTAÇÃO DOS PROFISSIONAIS DA CONTABILIDADE

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ABSTRACT
eSocial emerged from the publication of Federal Decree n.º 8.373/2014, in which the Federal Government sought to facilitate the collection of data from companies in their accounting sectors and personnel department. The changes arising from eSocial implied changes in the routines of accounting professionals. In this sense, the objective of the present study is to investigate how accounting professionals are adapting to the changes brought by eSocial version S-1.0. The research was carried out with accounting professionals who work in the personal department of accounting offices in the city of Guarapuava/PR. Based on descriptive statistics, the data were analyzed, and the findings indicate that professionals are adapting to the changes brought by eSocial, in addition to observing great advantages in its implementation.
Keywords: eSocial; accounting professionals; implantation.

RESUMO
O eSocial surgiu a partir da publicação do Decreto Federal n.º 8.373/2014, em que o Governo Federal buscou facilitar a coleta de dados das empresas em seus setores contábil e departamento pessoal. As mudanças oriundas do eSocial implicaram em alterações nas rotinas dos profissionais da contabilidade. Nesse sentido, o objetivo do presente estudo é investigar como os profissionais contábeis estão se adequando as mudanças trazidas pelo eSocial versão S-1.0. A pesquisa foi realizada com profissionais da contabilidade que trabalham no departamento pessoal de escritórios contábeis na cidade de Guarapuava/PR. A partir de estatística descritiva os dados foram analisados, e os achados indicam que os profissionais estão se adequando as mudanças trazidas pelo eSocial, além de observarem grandes vantagens na implantação do mesmo.
Palavras-chave: eSocial; profissionais da contabilidade; implantação.

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1 INTRODUCTION

Federal Decree No. 8,373/2014 establishes the Digital Bookkeeping System for Tax, Social Security and Labor Obligations – eSocial and other provisions. This system unifies tax, social security and labor information, contributing to the simplification and improvement of processes. In this way, the information becomes unified, and the implementation of changes made in eSocial reflects in the work routine of accounting professionals who work in the area of the personnel department/human resources of a company. According to Ortelan and Pinto (2018), eSocial is a project developed by the Federal Government, which combines labor and social security information with the objective of standardizing the transmission, validation, storage and distribution of information at the national level.

Since its establishment in 2013 with the Public Digital Bookkeeping System (SPED), eSocial has undergone some changes to improve the delivery of labor and social security obligations, which is the focus of this system. For Oliveira, Santana and Martins (2017), eSocial is something innovative and useful for organizations, as it generates significant changes in professional capacity, in accounting and administrative processes in the labor and social security spheres. According to Caon and Nascimento (2017, p. 4), eSocial "is a legal obligation of the Federal Government that promotes a complete change in the management of information in the competent entities, changing the content of inspection". Therefore, its implementation promotes challenges, especially for professionals in the accounting area, since they are directly involved in this change.

For Schaeffer (2015), organizations are dynamic, new technologies emerge that change/alter the process of developing their products or services and the way they are executed, which impacts society, the external part of the organization. In this sense, considering the changes brought about by e-Social, the present study seeks to understand the following question: *How are accounting professionals adapting to the changes brought by eSocial S-1.0?* Therefore, the objective of the research is to investigate how accounting professionals who work in the personal department of accounting offices in the city of Guarapuava/PR are adapting to the changes brought by eSocial version S-1.0.

Thus, it is understood that eSocial has undergone some changes to make it more simplified, thus facilitating the delivery of obligations. The newest update of eSocial is version S-1.0, which became effective in 2021 (Brasil, 2021), and knowing how the delivery of obligations works is a way to help accounting professionals in the execution of their activities (Caon & Nascimento, 2017). In several entities, professionals in the accounting area are responsible for the personnel department, so changes of this nature reflect directly on the performance of their work.

The main obligations that eSocial replaces are: DIRF (Withholding Income Tax Statement); GFIP (FGTS Collection and Social Security Information Guide); the CAGED (Declaration of the General Register of Employed and Unemployed.); RAIS (Annual List of Social Information); Employee Registration Book, and some obligations have already been replaced and are delivered only by eSocial and the rest is in the transition process.

Schaeffer (2015) states that any change process that an organization goes through has impacts. For some entities this process is longer, more difficult, while for others it is easier. Therefore, it is important to observe how accounting professionals working in the personnel/human resources department are adapting to the new changes in relation to eSocial version S-1.0. Thus, it is essential that the information presented is composed of correct data and complied within the requirement period stipulated by the Federal Government, and if these deadlines are not observed, there are penalties for the companies, in this way, it is justified to carry out this study.

Previous studies have already researched eSocial in different approaches, reflecting on

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companies (Vassoler, 2015); benefits, challenges, adaptations, impacts, difficulties of implementing eSocial (Leal, Rosendo, Felix Júnior & Soares, 2016; Vellucci, Costa, Cappellozza & Kubo, 2018; Souza, Leite, Iacia & Loureiro, 2018; Ortelan & Pinto, 2018; Silva, 2019; Almeida, Ribeiro & Freire, 2020; Silva, Sousa & Ayres, 2020) and students' perception (Caon & Nascimento, 2017). However, this research differs from the others considering that it investigates the new version of eSocial, and how accounting professionals adapt to such changes.

Finally, in practical terms, this research is justified, since the adjustments to eSocial favor digital inspection that guarantee compliance with the labor and social security rights of Brazilian workers by their employers (Chiavenato, 2008).

2 THEORETICAL REFERENCE

This topic initially presents a brief contextualization about the Public Digital Bookkeeping System (SPED) and then a discussion centered on eSocial, which is the central focus of the research. Finally, some studies carried out in the Brazilian scenario on eSocial are highlighted, highlighting the objective, the methodology used and the main results.

2.1 SPED AND ESOCIAL

SPED was established through Decree No. 6,022/2007 and is part of the Federal Government's Growth Acceleration Program (PAC), and its objective is to make accessory obligations computerized and modern, thus facilitating compliance and integrating information at the federal, state and municipal levels (Brasil, 2007). SPED aggregates some subprojects, such as the Electronic Bill of Lading (CT-e), Contributions-Digital Tax Bookkeeping of PIS, Cofins and INSS on the entity's gross revenue, Digital Tax Bookkeeping of Withholdings (EFD-Reinf), Electronic Consumer Invoice (NFC-e), Electronic Service Invoice (NFS-e), Digital Bookkeeping System for Tax, Social Security and Labor Obligations (eSocial), among others (Almeida, Ribeiro & Freire, 2020). Figure 1 shows the modules that SPED encompasses.
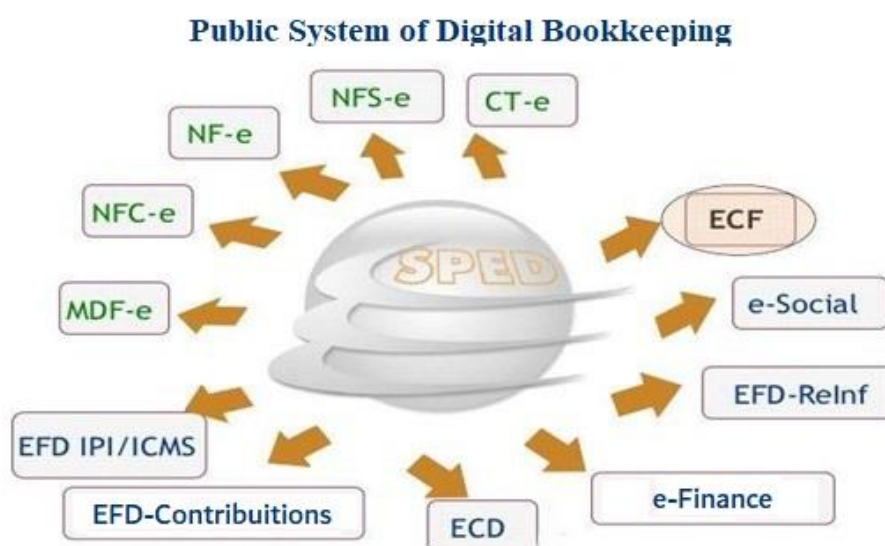

Figure 1 – SPED modules

SPED brought significant changes in the routine of accounting offices and companies. With

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its creation, the tasks developed by the accounting professional became easier, allowing faster sending, security, sharing and reliability of company data since obligations that were delivered through paper were inserted in the digital environment. According to Silva (2019, p.19) "SPED represents a great step towards the development of the economy, as it has brought changes in the routine of accounting offices and companies, and is still in the extension phase, such as eSocial".

In 2014, on December 11, the National Congress approved Federal Decree No. 8.373/2014, that mentioned the creation of a new digital bookkeeping system, eSocial, whose objective was to facilitate the collection of information generated by companies and Public Bodies and to have greater fiscal control over them. It is part of the Public Digital Bookkeeping System, SPED, created in 2007, which allows information regarding the accounting and tax bookkeeping of companies to be grouped and transmitted digitally (Brasil, 2014).

Regarding the implementation of the system, the eSocial website announced that the implementation phase aimed to unify, rationalize and harmonize the data generated by the programs used in the personal and accounting department of companies. And from the crossing of data from agencies such as the Federal Revenue Service, Social Security, Ministry of Labor and Caixa Econômica Federal, a more detailed analysis of the information could be carried out (Brasil, 2022).

Before eSocial, employers informed each body of their obligations and declarations, which required time for delivery, in view of the specificities of each body for delivering the declaration, in addition to different deadlines. As Silva (2019) presents, eSocial is seen as a substitute for several obligations, and since it has a single system that presents information in a unified way, it is a simpler delivery. In addition, the delivery of declarations to the various bodies before the eSocial implementation made it difficult to guarantee certain labor rights and the inspection by the tax authorities.

According to Silva (2019), any adaptation requires determination and dedication on the part of those who will include something new in their routine. Being something innovative, eSocial requires that accounting professionals, especially in the personnel department, have knowledge and preparation regarding labor and social security accounting processes, which are covered by eSocial.

In 2015, through Complementary Law No. 150, of June 1 (Brazil, 2015), Simples Doméstico was established, in which the collection of taxes, contributions and charges due by domestic employers and their workers was unified. The FGTS obligations, employee and employer social security contributions, the FGTS termination fine in the event of termination and the individual's income tax, upon its incidence, began to be collected in a single form, the so-called DAE - Document Collection of eSocial.

In 2021, eSocial underwent another modification, the simplified eSocial, or version S-1.0, based on Law No. 13,874/2019 (Brasil, 2019). The main novelty brought in this new version refers to the reduction in the amount of information that must be sent by users, in addition to the decrease in the number of events and fields required at the time of sending, it should be noted that version S-1.0 has become effective in the year 2021 (Brasil, 2021).

Considering the changes foreseen from the implementation of eSocial, the Government released a timetable for the new implementations and for the adaptation of companies to them. This calendar has had some adjustments over the years. Figure 2 shows the eSocial implementation schedule.

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eSocial Implementation Schedule

	1st Phase Table events	2nd Phase Non-periodic events	3rd Phase Periodic events	4th Phase SST events
Group 1	2018 08 JAN	2018 01 MAR	2018 01 MAI	2021 * 13 OUT
Group 2	2018 16 JAN	2018 10 MAR	2019 10 MAY	2022 * 10 OCT
Group 3 Legal People	2019 10 JUL	2019 10 OCT	2021 10 JAN	2022 * 10 JAN
Group 3 Private Individuals	2019 10 JAN	2019 10 APR	2021 * 19 JUL	2022 * 10 JAN
Group 4	2021 * 21 JUL	2021 * 22 NOV	2022 * 22 AUG	2023 * 01 JAN

Group 1 - Companies with annual revenues above R$ 78 million
Group 2 - Business entities with revenues in 2016 of up to R$78,000,000.00 (seventy-eight million) and that do not opt for Simples Nacional
Group 3 - Employers opting for Simples Nacional, individual employers (except domestic ones), individual rural producers and non-profit entities
Group 4 - Public bodies and internacional organizations

*From 8h

Figure 2 – eSocial implementation schedule

Figure 2 shows that the companies that are obliged to transmit the information to eSocial were divided into four groups: the first is of companies that have annual revenues above R$ 78 million; the second group are companies that have revenues of up to R$ 78 million and that do not opt for Simples Nacional (a simplified taxation system); group three are companies opting for Simples Nacional, non-profit entities and individual employers (except domestic) and rural producers. The fourth group refers to public bodies and international organizations, and in four different phases: the first phase concerns table events (these are those that complement the structure of the database, and are responsible for validating information from other submissions), the second phase refers to non-periodic submissions (those that do not have a scheduled date to happen, since they depend on a relationship between the employer or public agency and the worker), the third phase is for periodic events (there is a defined date to happen, such as payroll and investigations of other triggering events) and the fourth phase is related to occupational safety and health (OSH) events (Silva, 2019).

During the implementation of eSocial there were some changes in the schedule shown in Figure 2, and as can be seen, a large part of the schedule is already implemented, and in the fourth phase of implementation, the OSH data will be sent.

2.2 PREVIOUS STUDIES ON ESOCIAL

Previous studies dealing with eSocial were raised, as shown in Table 1, below.

AUTHORS	OBJECTIVE	METHODOLOGY	RESULTS
Vassoler (2015)	To highlight the effects that eSocial caused in the companies of Forquilhinha/SC.	Case study.	Companies are adapting to the new eSocial system and believe that this will reduce and speed up the submission of labor information.
Leal et al. (2016)	To identify the perspectives of accounting professionals about the benefits and challenges of implementing eSocial.	Questionnaire available on Google Docs, consisting of a psychometric scale (Likert).	Professionals believe that the provision of information will be more controlled and supervised, in addition to making the process more agile.
Caon and Nascimento (2017)	To analyze the perception of accounting science students about the tax, labor and social security obligations bookkeeping system (eSocial).	Descriptive survey research, made use of a quantitative approach.	There is a lack of preparation, difficulty and lack of knowledge on the part of students, professionals and organizations regarding information related to eSocial.
Vellucci et al. (2018)	To check the adaptation of organizations in the implementation of eSocial and practices in disagreement with the legislation that may present risks to the project.	Exploratory and descriptive research, with a quantitative approach.	There is little investment in awareness actions with the implementation of eSocial and small companies are the ones that are less adapted.
Souza et al. (2018)	To present the impacts related to the implementation of the new Federal Government project.	Bibliographic research, made with comparisons of before and after the adequacy of eSocial.	eSocial will totally change the way that professionals in the personal area are used to working.
Ortelan and Pinto (2018)	To analyze how labor, social security, tax and fiscal information will be provided in the eSocial system, and the impacts on users in using the system.	Bibliographic research, with data obtained from a survey of specialized authors, in books, scientific articles, websites and magazines.	With eSocial, a new era was installed in the relationship between the tax authorities and the taxpayer. Greater training is necessary to provide and carry out the information.
Silva (2019)	To identify the difficulties that accounting professionals in the municipality of João Pessoa/PB are facing to adapt customers to eSocial.	Descriptive study, with a non-probabilistic sample, and data collection carried out through a questionnaire.	Some professionals feel prepared to meet the demands of eSocial, but point out difficulties in relation to clients. They also find advantages, such as compliance with the Laws that prevent fraud.
Almeida et al. (2020)	To check the challenges and impacts encountered by the offices to adapt to the new information.	Participatory research in which the observation method was used to provide the necessary information on how to implement eSocial.	Lack of preparation of employees and need to update information to participate more effectively in advances in technology.
Silva et al. (2020)	To highlight the difficulties encountered in the implementation and fulfillment of eSocial, from the perspective of the accounting professional.	Field research with application of a questionnaire.	It was found that professionals are prepared for this implementation phase, they feel able, but in relation to clients they experience difficulties in transmitting information.

Table 1 — Previous studies on eSocial

The studies listed in Table 1 have as a common characteristic the difficulty and adaptation of accounting professionals with the implementation of the Federal Government system, eSocial. Most studies report that professionals are unprepared, with little or no knowledge about the information. On the other hand, those who feel prepared to meet the demands of eSocial still find difficulty within the system or in the customers regarding the implementation of the rules.

According to Souza et al. (2018) it is important for organizations to understand the impact of the changes brought about by eSocial, in addition, the professionals who are responsible for entering data must be trained so that they can proceed correctly with the system, avoiding errors and delays in the delivery of the data declaration. Delays imply penalties provided for by law.

Thus, this article was prepared describing the main ideas regarding eSocial, a program that was instituted by the Federal Government with the objective of facilitating and centralizing the sending of information to the Tax Authorities, making companies comply with labor, social security and tax obligations in relation to the data of its employees.

3 METHODOLOGICAL ASPECTS

3.1 RESEARCH CHARACTERIZATION

As for the objectives, the research is classified as descriptive, since it seeks to investigate how accounting professionals are adapting to the changes brought by eSocial version S-1.0. According to Prestes (2008), in descriptive research there is observation, records, analysis, classification and interpretation of facts. Perovano (2016, p. 24) adds that "the descriptive process aims to identify, record and analyze the characteristics, factors or variables that relate to the phenomenon or process". According to Vellucci et al. (2018) descriptive research seeks to describe the characteristics of a particular phenomenon, as well as establish relationships between the variables it presents.

As a research strategy, it is a documental study elaborated from primary data using a questionnaire for data collection. Silva (2019) points out that data collection is an important research instrument that aims to collect information based on the information obtained from the study instrument.

3.2 POPULATION AND SAMPLE

The population of the present research comprises accounting professionals who work in the city of Guarapuava/PR, specifically accountants and/or professionals in the area of the personnel department/human resources of accounting offices. The offices chosen were those located in the city center, precisely because of the large number of offices present in this region.

The survey had 18 responses obtained from the 27 offices that were visited for accessibility for data collection. It is worth mentioning that in some offices there is more than one professional who answered the questionnaire.

3.3 RESEARCH INSTRUMENT AND DATA COLLECTION

The research instrument consists of 3 blocks of multiple-choice questions, with each question having at least 2 answer options. The basis for the construction of the instrument was the study by Silva (2019) which deals with the difficulties encountered by accounting professionals in

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relation to eSocial.

The first block has demographic questions, such as gender, age, the category in which the professional fits, the title, the time of registration with the Regional Accounting Council (CRC), the area in which they perform their functions and the level of knowledge in Computing.

The second block contains information related to the professional's knowledge of eSocial, the explanatory manual, courses/training/improvement/training on the subject, assessment of the level of knowledge, if there is any adaptation to adapt clients to the implementation of the new rules.

The third block refers to the new implementations of eSocial and how the accountant is observing such changes, the tools they use for their clients to adapt as well, the problems encountered in this adaptation, if eSocial has brought advantages, and if there are disadvantages and it also has a descriptive question where the professional presents the changes that, in their opinion, were brought about with the implementation of eSocial.

Regarding data collection, the questions were organized in text document (Word), printed and delivered to the visited offices. In some offices the survey was carried out in person, in others the printed questionnaire was delivered and after seven days the instrument was collected. The collection period was from November 25, 2021 to January 25, 2022.
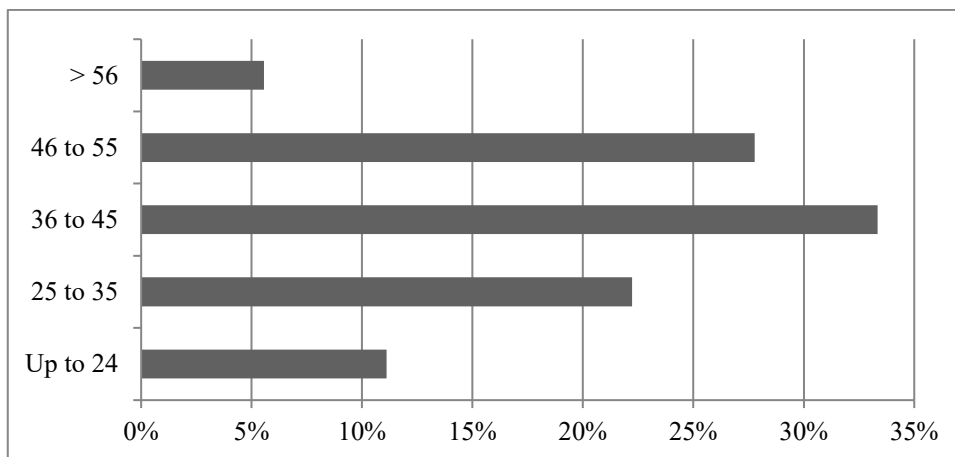
3.4 DESCRIPTIVE STATISTICS

Descriptive statistics were used for data analysis, which, according to Prestes (2008) allows organizing, describing, analyzing and interpreting data from studies carried out in any area of knowledge. It is the initial step of a data analysis and aims to describe the observed data. Obtaining or collecting data is normally done through a questionnaire or even through direct observation of a given sample. To make it more visible and easy to understand, the survey data are presented in graphs or tables with a description of percentage, indices or even averages.

4 ANALYSIS AND DISCUSSION OF RESULTS

The results of this research were analyzed using descriptive statistics. As for the profile of the respondents, there is a similarity between the genders, 50% are male and 50% are female. As for age, 33% are between 36 and 45 years old, followed by 28% in the 46-55 age group, as shown in Graph 1. Such findings differ from the study by Silva (2019), which investigated the difficulties encountered by the accounting professional regarding eSocial, and had the predominant age group of 25 to 35 years old.

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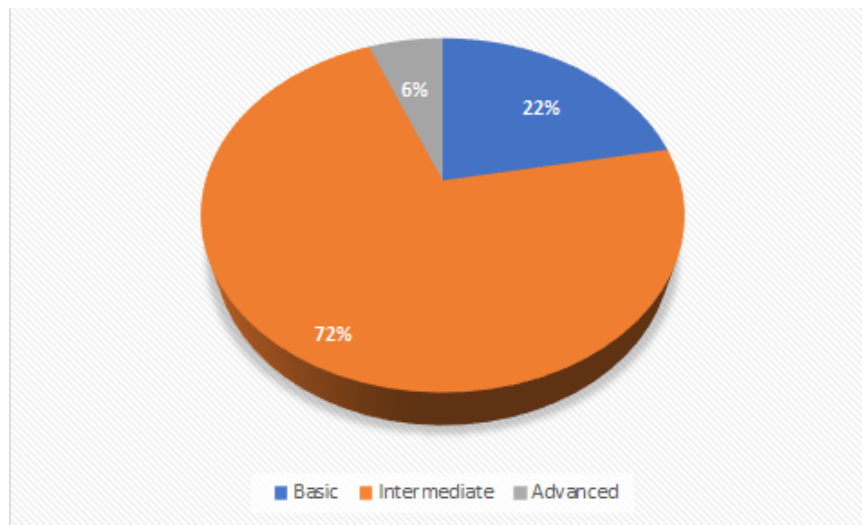
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Graph 1 — Age

Regarding the professional category, 94% are accountants, while 6% are accounting technicians, results similar to those found by Silva (2019). As for the degree, it was observed that 50% of professionals have a specialization course in the area, while 44% have a degree in Accounting Sciences. It can be seen from Graph 2 that 33% of respondents have been registered with the CRC for between 3 and 13 years. Those who have a record between 14 and 24 years old represent 28%.
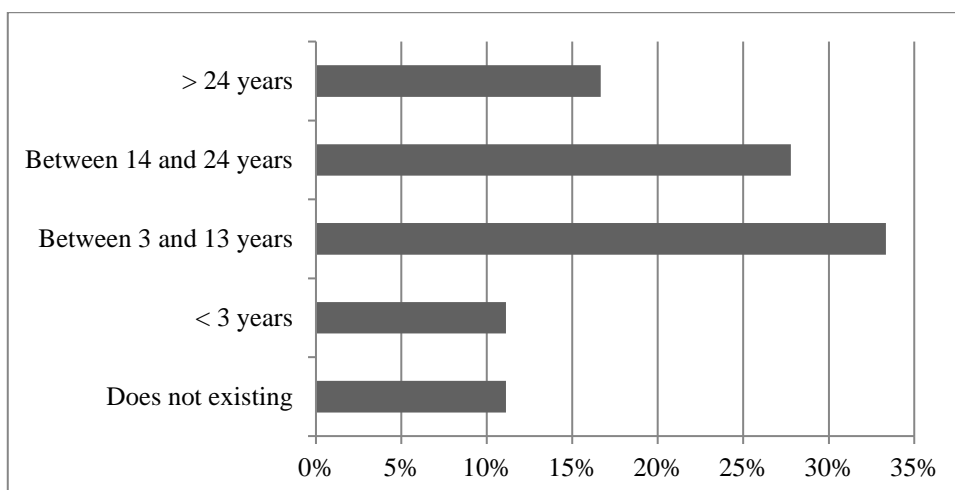

Graph 2 — CRC registration time

Regarding the area in which they perform their duties, 94% of the respondents work in the personnel department sector in the office and 6% are owners. In the study by Silva (2019), about 39% of the respondents work in the personnel department and approximately 20% in the accounting area. The objective of the research is to search for accounting professionals who work with the personnel department, since this work theme fits this sector.

Graph 3 shows information about the level of computer knowledge of the professionals. The data show that 72% of professionals say they are intermediate computer users, while the advanced group has 6%. Silva (2019) found in his study that approximately 28% of the respondents have basic computer knowledge, about 49% intermediate and 23% advanced. According to Oliveira et al. (2017) this information is relevant, as eSocial is a fully computerized tool. Thus, it is understood that accounting professionals, when acquiring knowledge in information technology, have less difficulty in understanding the information transmission system to inspection bodies.

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Graph 3 — Level of computer knowledge

Graph 4 shows that most professionals read the eSocial Manual presented by the Federal Government. It appears that 56% of the respondents read the Manual in parts while 39% responded that they read it in full and 5% did not read it. Ortelan and Pinto (2018, p. 130) believe that this reading is necessary, considering that "accounting professionals have an increasing responsibility and must pay attention to deadlines to avoid penalties".
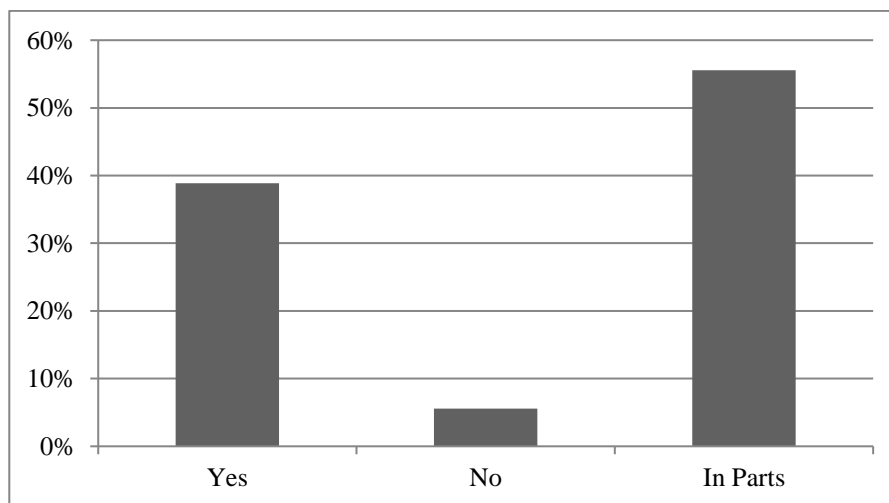

Graph 4 — Reading the eSocial Manual

Regarding qualification, it is observed that 94% of professionals participated in some course/training/improvement/training on eSocial, while 6% did not participate in any event about eSocial. According to Oliveira et al. (2017), this information is relevant so that the professional can correctly fill in the information to send the obligations.

In the assessment of knowledge about eSocial, 67% consider that they have sufficient knowledge on the subject, and 33% believe they have reasonable knowledge about eSocial. Such findings corroborate the study by Leal et al. (2016) who investigated the implementation of eSocial, as well as the benefits and challenges according to the perspective of professionals in the state of Paraíba, in which 29% of respondents reported having good knowledge, while 13% revealed

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not having knowledge on the subject.

As for the existence or not of adaptation/change to adapt their customers due to the implementation of eSocial, 56% indicated that there is in parts, and 44% responded that there is an adaptation. For the implementation of eSocial, 55% of respondents indicated that they use email to raise awareness/educate customers. 33% of them say they use the WhatsApp app to make the necessary instructions. Some commented that due to the situation of the Covid-19 pandemic, they had to opt for these means due to the great risk of contagion.

Graph 5 presents the problems encountered in adapting customers to eSocial, it is noteworthy that in this question the respondents had the possibility to select more than one option. It appears that the majority of the respondents (55%) believe that the main problem to adapt customers would be meeting deadlines. Soon after, with 29% of the responses, there are those who mention that customers do not believe that the implementation will take place within the published deadlines. And 16% say that the main problem would be the customers' culture change. In the same way, Silva (2019) reports that changing the culture of customers is the biggest problem found for the new obligation.
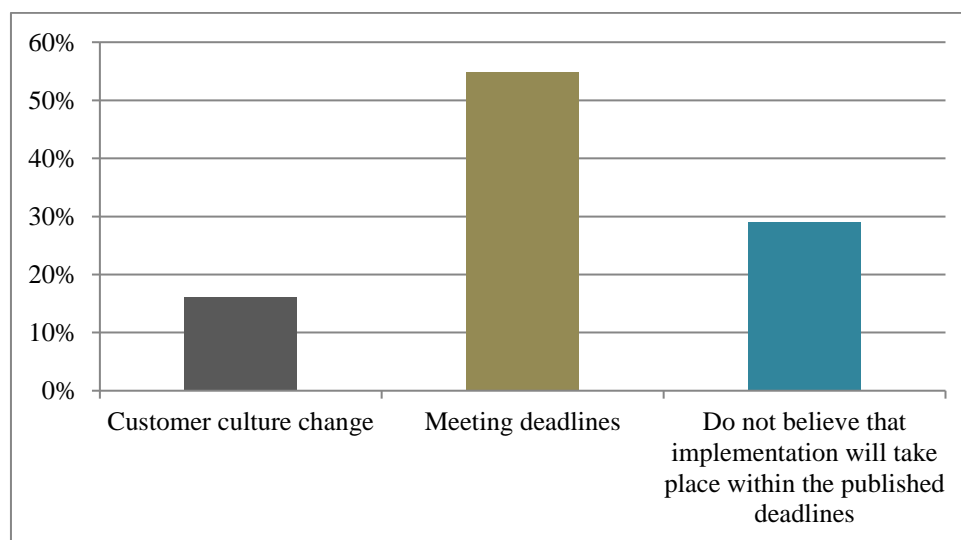
Graph 5 — Problems found to adapt customers to eSocial

Graph 6 presents the opinion of the professionals, highlighting the main advantages that eSocial has brought. Of the respondents, 27% believe that with the implementation of eSocial, there is the unification of information/standardization/reduction of accessory obligations, and also, in the same proportion, the transmission of information by digital means/computerization of the process, which is the objective of eSocial, 20% of them believe in simplifying the fulfillment of obligations. 12% of the answers showed companies comply with the Law and greater access/clarity and quality of information. Finally, 2% say that an advantage is the difficulty of fraud in the system and information.

These findings are consistent with what Almeida et al. (2020, p. 105) "eSocial was created to unify programs, systems and guides, simplifying the fulfillment of labor obligations". Souza et al. (2018, p. 5) clarify that "eSocial is an innovation for the labor market to unify the sending of information by the employer in relation to employees, making work more effective for both the company and the employee. According to Silva (2019), the main advantage with the implementation of eSocial focuses on companies' compliance with the law.
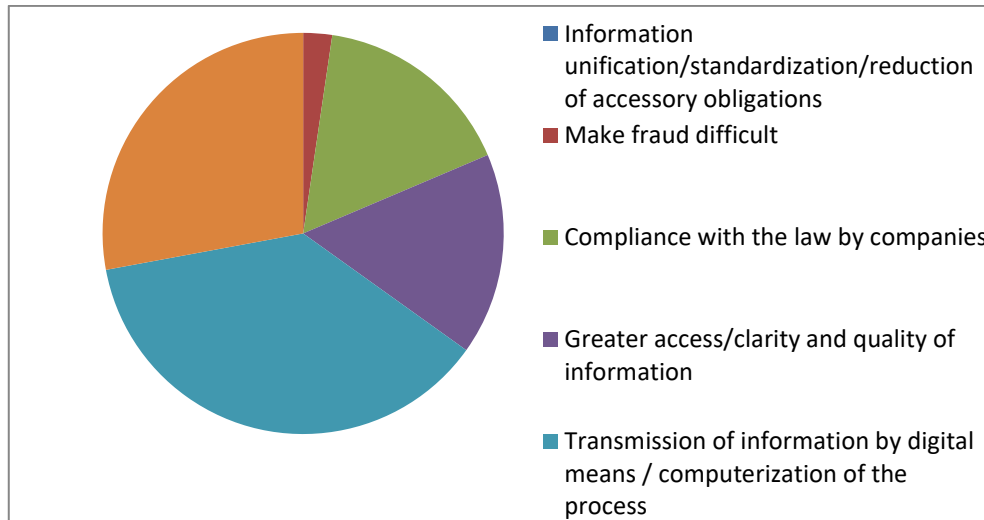
Graph 6 — Advantages of eSocial

Asked about the disadvantages with the implementation of eSocial, 41% believe that the biggest disadvantage is the difficulty of adapting to the new system, followed by the risk of fines, which represents 40%, Graph 7. In the study by Silva (2019), the main disadvantages refer to the risk of fines and the difficulties of adaptation. In smaller numbers, there are also some more disadvantages, such as problems related to customers (relationship/adaptation/increase in demand/lack of preparation of companies) with 12%; with 5%, professionals point out problems in operating the system as a disadvantage. With only 2% there is an increase in costs and expenses with implementation and modification of human resources.
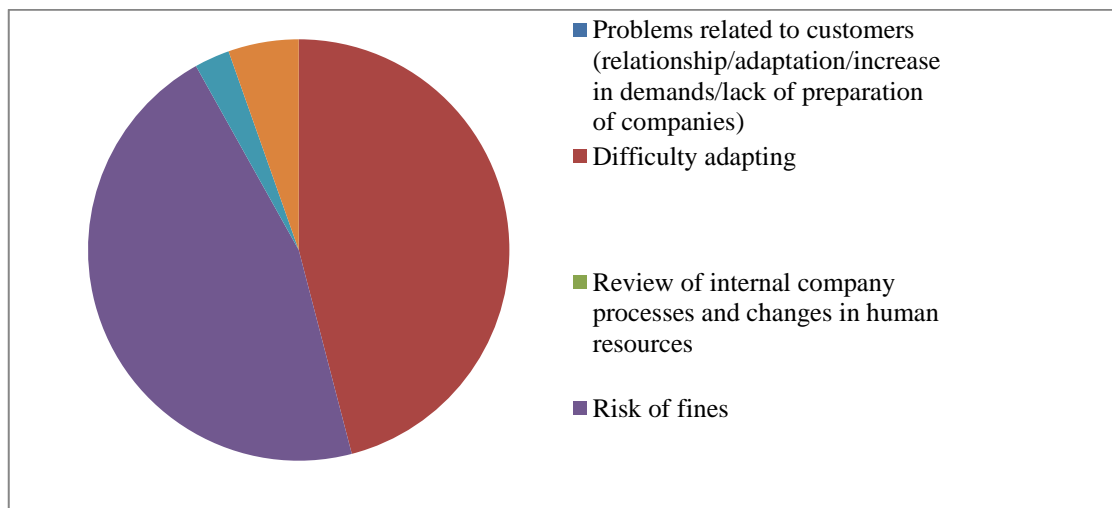
Graph 7 — Disadvantages of eSocial

When asking about the change brought to eSocial from 2020, if it brought about the reduction of bureaucracy in the system and the ease of delivery of obligations, 100% of the professionals believe that this implementation is of great value and that in practice, such changes contribute to the Law (Consolidation of Labor Laws) being complied with. In addition, the centralization of information in a single environment is one of the main advantages, as it eliminates obligations that were delivered repeatedly. In this perspective, Almeida et al. (2020) highlight advantages for the

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worker, given that they will have greater guarantee that their rights are being guaranteed due to the fulfillment of labor and social security obligations by employers, in addition to transparency when it comes to the employment relationship.

5 FINAL CONSIDERATIONS

The research investigated the perception of accounting professionals about eSocial and its new version, the S-1.0, which became effective from 2021, making it more simplified in the delivery of obligations, in the accounting offices of the city of Guarapuava/PR. To achieve the objective, a descriptive study and a data collection were carried out through the application of a questionnaire, in which 18 responses were collected from professionals working in the area of the personnel department or who own the offices visited in the central region of the city.

The results indicate that 27% of the respondents believe that with the implementation of eSocial, there is a unification of information/standardization/reduction of accessory obligations; the transmission of information through digital/computerization is a great advantage, and this is the objective of eSocial. In addition, 20% of the professionals expect the simplification of compliance with obligations, 12% say that the change brings compliance with the Law on the part of companies and greater access/clarity and quality of information. Finally, 2% say that an advantage is the difficulty for fraud in the system and information.

In view of the results obtained, 56% of the respondents stated that they read the eSocial manual made available by the Federal Government 'in parts', while 39% read it in full and 5% did not read it at all. It is understood that the full reading of the manual is a very important factor for guidance to the customers and also for the delivery of obligations, facilitating the understanding of the process and the system.

Thus, after carrying out the study, it was found that accounting professionals are adapting to the changes brought by eSocial version S-10, based on updates on the subject in the search for knowledge about the transmission processes of eSocial, in addition to assist their customers on the importance of the system and meeting deadlines.

The study had the limitation of not carrying out a pre-test of the data collection instrument; it should be noted, however, that small adjustments were made that did not compromise the respondents' understanding of the questions. In addition, the difficulty in collecting data was a limiting factor, it is believed that direct access to accounting professionals was more restricted due to the Covid-19 pandemic. On the other hand, the contributions of the study show, for the accounting class, how eSocial can contribute to the reduction in the number of deliveries of obligations and the fulfillment of labor and tax rights.

Finally, eSocial has not reached its final stage of implementation, considering that it is still undergoing constant changes, in this sense, the importance of carrying out studies in this area is highlighted as a result of being a current and relevant subject both for accounting as for companies.

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