



**BOOKKEEP COUNTER, BOLD PROFESSIONAL**  
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***Edimur Diniz Vaz<sup>1</sup>***

**Summary**

Gone are the days of the "bookkeeper". Merely bureaucratic functions are giving way to more daring professionals, who wish to bring information and managerial utility closer together. It is known that attending four years of higher education and registering with the CRC is just the beginning of the Accountant's journey. The market is looking for a dynamic profile, a professional who constantly updates himself and is a self-taught person. Globalization and the need for constant innovation lead employers to hire proactive people, with a sense of responsibility and the ability to stay up to date in the face of the legislative chaos that Brazil is experiencing. The avalanche of information that the government demands from companies is an indication that technical improvement is not enough, and accountants need to understand and communicate within and outside the organization, aiming to adapt such requirements. Every month, federal, state and municipal governments release dozens of decrees, regulations and administrative acts into official journals, transforming them into information and preparing accounting reports for decision-making. Those who make decisions based on accounting reports are called Accounting users, who can be internal users such as Administrators, Managers, Employees and so-called external users, such as Suppliers, Banks, Governments. The Accounting of a company can only be carried out by the Accountant who, in addition to managing the entire accounting process, can exercise several other specializations such as Organizing, Planning and Controlling the accounting operations of companies in general, carrying out auditing and expert work. accounting.

**Key words:** Bookkeeper. Bold professional. Dynamic profile.

**Abstract**

It was the time of "keep-books". The mere bureaucratic functions are yielding space for bolder professionals, whom they desire to approach information and managerial utility. Know that to attend a course four years of higher education and to register themselves in the CRC it is only the beginning of the walk one of the accountants. The market looks a dynamic profile, a professional whom if it brings up to date constantly and a self-taught person. The globalization and the necessity of constant innovations take the employers to hire pro-active people, with

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<sup>1</sup>edimur.vaz@etec.sp.gov.br

sense of responsibility and capacity of if keeping brought up to date ahead of the legislative chaos that if verifies Brazil. The avalanche of information that the government demands of the companies is an indicative whom technician is not enough to improve, being necessary the accountant to understand and to communicate themselves inside and outside of the organization, aiming at to adapt such requirements. Monthly, the federal, state, and municipal governments pour into official gazette administrative decree sets of ten, regulations, acts, normative instructions, etc. The goal of accounting and, consequently, in the counter, is to produce data, turn them into information and prepare financial reports for decision making. Those who make decisions based on the reports are called accounting, bookkeeping, which users may be internal users as administrators, Managers, Employees, and the so-called external users, such as Suppliers, Banks, Governments. The Accounting of a company can only be exercised by the counter that, in addition to managing the entire accounting process, you can perform various other specializations such as Organize, plan, and control the operations of companies in general accounting, auditing, and accounting expertise .

**Keywords:**Keep books. Bold professional. Dynamic profile.

## 1. Introduction

The accountant must have a humanistic training, a global vision that enables him to understand the social, political, economic and cultural environment in which he is inserted, making decisions in a diverse and interdependent world, he needs technical and scientific training to develop specific activities of the accounting practice, with the ability to express values of social responsibility, justice and ethics, needs to be competent to understand actions, critically analyzing organizations, anticipating and promoting their transformations.

The accounting profession is regulated by Decree-Law No. 9,295/46, and subsequent complementary resolutions. The job market for accountants is the one that provides the most opportunities for the professional, the area of activity is broad, offering numerous job alternatives.

Professional characteristics of the accountant, Flexibility, Leadership, Communication, Ethics, Constant updating, Social responsibility, Humanistic vision, Technical and scientific training, Initiative, Market and future vision.

The central objective is to investigate the profile of accountants today. This objective is based on the recognized need that, within the scope of the environmental transformations to which companies are subjected, including the continuous growth in the level of competition, new demands are also imposed on these professionals.



In this new environment, accountants, in order to effectively contribute to the process of generating value for organizations, must incorporate new personal skills, develop the ability to understand the business, and adopt a more entrepreneurial stance. In short, they must incorporate requirements that enable them to postulate greater insertion in the management process.

Studies of the same nature, such as that developed by Siegel and Sorensen (1999) under the sponsorship of the Institute of Management Accountants – IMA, by Calijuri (2004) and by the American Institute of Certified Public Accountants – AICPA (2005), among others, justify that new studies are carried out with the aim of advancing knowledge about the design of accountants' profiles.

By diagnosing the profile of current accountants, this study contributes a set of useful knowledge to identify the current level of preparation of accounting professionals. At the same time, some indicators are created that can serve as a parameter to identify and direct improvement actions both at the individual level of each accountant and by professional, governmental bodies and educational institutions.

## **2 Profile of the management accountant**

An accountant is a professional whose work has evolved with the evolution of humanity. At one point, pebbles were counted, today consultancy services are provided, which is why the accounting professional must always be in a process of continuing education.

"It's even difficult to remember the time when the accountant was called a bookkeeper and his image was of that guy who wore a visor on his head and a pencil stuck in his ear". (JACOMINO, 2000, p. 28).

"Counter. It is the professional who performs accounting functions, with higher education in accounting (Bachelor of Accounting Sciences)". (IUDÍCIBUS; MARION, 2000, p. 44).

According to Franco (1999, p. 82), in accordance with the evolution of societies and in the face of the globalization of the economy: "The Accountant has become a professional, reliable consultant, whose advice is requested for a wide range of subjects".

The biggest change of this era, and certainly the most surprising, is the challenge that technological advancement represents. With the technological revolution, billions of information are available to society, traveling at the speed of light. For companies this translates into

various forms, such as real-time control and near real-time decisions. Almost, because it still depends on the man.

Even adapted to the dizzying speed of changes at the beginning of this century, human beings initially do not respond with the same agility as computers when it comes to complex decisions. After all, the context of the decision will always require some analysis, depending on the importance of the matter and the risks involved.

Technological advancement and the unlimited growth of information have presented challenges to accounting science that will inevitably lead to a redirection in the role played by professionals linked to this area. Some Accountants are taken by surprise by the realization of their limitations in carrying out their role, with the accounting professional being perceived as lacking skills that go beyond their professional domain, that is, the quantitative aspects of information.

Accounting plays a prominent role in companies, since by treating asset facts, transforming them into information, it performs its main function. However, the Accountant cannot be limited to performing the role of informant. He must, on the contrary, be prepared to participate in decision-making, aiming to identify and correct difficulties and adversities that arise along the way, through proactive actions, based on the information generated by Accounting.

“The current market requires modernity, creativity, new technologies, new knowledge and urgent changes in vision through paradigms, thus imposing a challenge: to continue competing”. (SILVA, 2000, p.26)

In Brazil, the accounting profession has all the conditions for high and sustained growth, as the possibility of improvement in this field is wide, mainly due to the concern and work carried out by Brazilian class entities.

The Federal Accounting Council has been an extremely active body in improving and meeting the needs of the accounting class. The accounting profession is undergoing significant changes in its internal and external structure, changes that are not yet known by the vast majority of professionals, but bodies are working to ensure that this awareness is assimilated globally, so that professionals who are still outside the new context have time and ways to reformulate and adapt to the new needs demanded by the market.

The accounting professional needs to change his attitude towards the organization and move from passive action to proactive action. In this sense, IUDÍCIBUS (1991, p. 7) says that, “for his professional benefit and as a citizen, the Accountant must keep up to date not only with the news of his profession, but more broadly, be interested in the subjects economic, social and political factors that have such an influence on the scenario in which the profession takes place”.

The accounting professional enters a new era, more updated, more dynamic, more innovative and more demanding. Accounting professionals are responsible for maximizing the usefulness of accounting information and all the work of seeking to serve the different users of this information. You cannot let Accounting be just a historical portrait of the entity's past situation.

Accountants have everything to be extremely important in organizations, as, in addition to their tax functions (which, in itself, already leads them to manage almost 40% of a company's revenue), they will be able to bring to the organization a range of analyzes , information and ideas that can mean the difference between business success and failure. In a competitive and global world, anyone who makes mistakes in costs and pricing, cash flow and credit management is doomed to failure. The management accountant is defined by IFAC - International Federation of Accounting as a professional who: “...identifies, measures, accumulates, analyses, prepares, interprets and reports information (both financial and operational) for use in administration of an enterprise, in the functions of planning, evaluating and controlling its activities and to ensure the appropriate use and comprehensive responsibility of its resources”.

The globalized job market creates new fundamental opportunities importance for the accountant of the new millennium, as a supplier of the veracity of a company's accounting and financial information, this professional becomes an important communicator of essential information for decision-making.

The accounting professional needs to be seen as a communicator of essential information for decision-making, as the ability to evaluate past facts, perceive present ones and predict future events can be understood as a preponderant factor in business success. (SILVA, 2003, p.3).

In the current context of the globalized economy, with the absence of macroeconomic and social borders, the accountant must understand the new logic of the world market, and cannot, under any circumstances, consider this situation in a static way, as the rapid pace of change forces companies, products and services adapting at unprecedented speed.

Strategies that seem interesting at a given moment turn out to be obsolete soon after. The Accountant needs to attend four stages in the qualification process: academic training, practical experience, skills and abilities and ethics and social responsibility.

**1.1 Academic Training:** In academic training there are three agents involved: institution, the teacher and the student. Education, as the main agent, is the key to professional development, corresponding to a process inserted in the context of relationships and interests between institutions, students and companies, which determine social formation, where it is necessary to prioritize philosophical, political, sociological and epistemological aspects of accounting education, aiming to train professionals who are aware of their historical mission and prepared to act in groups.

**1.2 The Institution:** As responsible for defining the curriculum, you must determine clear and conscious policies for the model of society in which it operates and the type of professional needed to work in this context. The curriculum must meet the values and contradictions of society and the culture in which it operates. This corresponds to the description of the actions necessary to build the quality of teaching. It should be aimed at enabling the student to understand reality and to construct new ways of seeing and understanding reality. It must be adequate and serve as a link between educational objectives and social and cultural practices, allowing the appropriate training of the desired professional.

**1.3 The Teacher:** The figure of the teacher appears as a guide in the process of professional training. For the objective of the proposal to be achieved, the teacher must be engaged and aware of the Institution's objectives. The seriousness and dedication of the teacher in developing the programs of the subjects under his responsibility are conditions *sine qua non* for the functioning of the valuable tool that is the curriculum. The teacher, as an agent of learning, must take care of maintaining his or her skills, through updates and improvement courses such as master's and/or doctorate degrees,

personally developing a constant improvement of their knowledge and professional performance, which implies the perfect development of communication, intellectual capacity and didactic-pedagogical guidance.

**1.4 The Student:** The student must be prepared for the new challenges that follow starting from entry into higher education, through the teachings received throughout the course, developing skills and abilities to carry out their profession. They must be aware of their responsibility in the learning process, willing to participate as a protagonist in the execution of tasks, studies, research and changes in behavior, aiming at technical and intellectual improvement. To this end, the student must act actively through dedication and awareness of their future role in society, as it is the product that the Institution prepares to be absorbed by a demanding, dynamic and competitive market.

The accounting professional, as an element that integrates the organization, is also inserted in this context, and has been under strong pressure in the face of changes, as his role is being reformulated at each step of this transformation process. This professional must seek alternatives to add value not only to the company with their work, using Information Technology as an ally in the acquisition and development of skills (BARBOSA, 2000, p.2).

It appears that the profile of the modern Accountant is that of a man of value who needs to accumulate a lot of knowledge, but who has a guaranteed job market. It is a very important element in adding value to the company, being an essential part of the decision-making process, as it is responsible for “screening” the information collected from companies and allocating it to operational performance.

These new characteristics gave rise to the rise and rise of Accounting called Management Accounting, as a tool in business management and the evolution of the Consulting segment in the accounting area. “The main objective of accounting is to allow the user to evaluate the economic and financial situation of the entity, enabling him to make inferences about its future trends”. (IUDÍCIBUS; MARION, 2000, p. 22).

### Final considerations

Practical experience will have a competitive advantage for professionals who combine academic training with professional practice. It is important that the Accounting professional knows and knows how to perform all the steps necessary to provide accounting information. As

technological advancement, the Accountant no longer plays the role of executor of accounting records, as the various existing information systems already perform this task. Even so, it is important that the Accountant, in order to acquire the necessary practical experience, knows how to generate such information. This practice will assist in their interpretation, enabling the Accountant to gain experience and assist in decision-making. Practical experience is also acquired when the professional is faced with situations that require, in addition to technical knowledge, determinations of procedures and priorities for decision-making in the market. To this end, it is important that throughout their academic life, the student maintains contact with the various functions that exist in their profession, through the job market and/or accounting laboratories.

Accounting has evolved significantly over time, within this context the influence of technology on the new vision and development of the accounting profession is undeniable. The introduction of computer systems and applications has enabled, among other things, greater flexibility in maintaining and storing data, as well as expanding the set of information, eliminating the slow processing times presented in previous decades. However, the advent of information technology in the accounting area proposes that the accountant, as well as any professional, participate in a process of updating their knowledge, constantly seeking to understand technological innovations, in order to produce quality services provided to society.

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