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Profile of accounting services for the rural sector

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Jéssica Letícia Silva Kaiber[1]

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SUMMARY
This work aims to characterize the provision of accounting services offered to rural areas in the city of Cacoal by accounting offices, identifying the main services, prices charged, relevance, among others. The research is characterized as exploratory-descriptive, which addressed the 23 business companies providing accounting services in Cacoal, of which 17 serve rural areas. Accounting service providers who fall into the category of individual entrepreneurs were excluded from the sample. However, interviews were carried out with only 12 of the 17 existing companies. There was a small participation of the rural sector in the client portfolio of these offices, as it represents only 7.08% of total clients. The range of services offered by the offices for the rural sector was also identified. It was found that this is an area little explored by accounting service providers in Cacoal, which leads to low demand for this type of service as well as the non-use of accounting information by rural producers in the management and decision-making process on their properties. Among the various services provided by accounting offices in Cacoal, it was found that for the rural sector specifically, the demands of only 03 services are met; personal income tax declaration, rural property tax declaration and payroll. Other services are not demanded by rural producers in this location. **Key words:**Rural Accounting. Service provision. Decision making.

ABSTRACT
This work aims to characterize the provision of the accounting service offered to rural areas in the city of Cacoal by accounting offices, identifying the main services, prices charged, relevance among others. The research is characterized as exploratory-descriptive, which addressed the 23 companies providing accounting services existing in Cacoal, of which 17 serve the rural environment. Accounting service providers who fall into the category of individual entrepreneurs were excluded from the sample. However, an interview was conducted with only 12 of the 17 existing companies. There was a small participation of the rural sector in the client portfolio of these offices, since it represents only 7.08% of the total customers. It also identified the range of services offered by the offices for the rural sector. It was found that this is an area little explored by accounting service providers in Cacoal, which leads to low demand for this type of service as well as the non-use of accounting information by rural producers in the management and decision-making process on their properties. Among the various services provided by the accounting offices of Cacoal it was found that for the rural sector specifically, the demands of only 03 services are met: personal income tax return, rural property tax return and payroll. Other services are not required by the rural producers of this locality.
Keywords: Rural Accounting. Provision of service. Decision making.

1. INTRODUCTION

The speed of change in today's society is increasingly accelerated and involves social, economic and cultural issues. Therefore, as a result of this situation, such transformations have also been affecting the sectorrural, whichis now announced as a new paradigm whose scenario requires adjustmentsthe requirementsof the market, as economic competitiveness is also intensifying every day.

Certain singularities of agricultural production differentiate it from any other existing activity, which are: seasonality of production; influence of biological factors; diseases, pests and rapid perishability. An integrated vision of the agricultural business, as well as its consequent treatment, potentializes great benefits for the development most intense and harmonious in Brazilian society, since agribusiness is the economic segment with the greatest value in global terms, and its relative importance varies for each country (OLIVEIRA; OLIVEIRA, 2014).

Production from rural areas (agribusiness) is of paramount importance in the Brazilian trade balance, actively participating in the export agenda over several years, being highlysurplus,in order to significantly contribute to avoiding trade deficits. Relevant indicators of agribusiness in Brazil are the generation of

1 Academic completing the Accounting Sciences course at the Federal University of Rondônia - UNIR, Cam-I put Professor Francisco Gonçalves Quiles, with TCC prepared under the guidance of Master Professor Cleberson Eller Loose.

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jobs, thewhich providesthe livelihood of many families, both directly and indirectly (ARAÚJO, 2005).

Rural Accounting, which covers not only the agricultural sector, but also zootechnical and agro-industrial activities. trials, each with its own particularities, sharply distinguishing it from Accounting applied to other sectors. Not only because of the peculiarities of Rural Accounting, but mainly because of the importance of this accounting for rural entrepreneurs. The competitiveness of the Brazilian and global markets requires producers to reorganize and innovate in their production and rural property management strategies. The greater the producer's knowledge of techniques, strategies and rural accounting, the greater his performance as a manager and the better the quality of his products (OLIVEIRA; OLIVEIRA, 2014).

Every branch of activity needs accounting information, so among the users of accounting there are rural companies, in this sense Crepaldi (2006) defines rural accounting as the administrative instrument whose purpose is to control rural assets, determine the result and provide information aboutthe heritage isresult to users of this information.

The accounting profession is an activity that is always subject to questions regarding professional practice, notably from the tax, labor and social security aspects, whose legislation in Brazil is heterogeneous and fluctuating. The Brazilian accounting class has been growing every day and the prospects for evolution and recognition by society are increasingly greater, notably if together, we continue to disseminate technical knowledge, acting increasingly jointly with organizations and assisting in taking decision. (FORTES, 2001). This search also encompasses the rural sector.

According to the Confederation of Agriculture and Livestock (CNA) and the Center for Advanced Studies in Applied Economics (CEPEA), Brazilian agribusinesswas responsibleby 22.54% of the Gross Domestic Product (GDP) in 2013, and according to these bodies, it is one of the few sectors to continue growing amid the country's financial crisis, with expectations of reaching above 23% in 2015.

Commercial organizations, beingorganizedWhether they are a legal entity or not, they face an extremely competitive scenario, where accurate, reliable and real-time information is of paramount importance for decision-making. (CREPALDI*et al.*, 2013).

As a tool for generating and providing information regarding an entity's equity situation, We find accounting which can be applied to any and all branches of economic activity. Aiming to reach the maximum number of agents receiving this information, and seeking easy interpretation as a means ofanalysisand control in entities (OLIVEIRA;OLIVEIRA, 2014). We then consider accounting as a management tool, making it possible to achieve the main objective oforganizations, whichis to survive all economic scenarios, preserve its continuity and make a profit.

Therefore, the importance of knowing the services provided by accounting offices in Cacoal-RO to rural organizations in that location becomes evident, checking whether the specificities are followed by accounting professionals.

This work hasasmain objective to identify the profile of accounting services applied to the rural sector offered by offices providing accounting services in Cacoal. Secondarily, identify accounting service provision offices that provide accounting services to rural producers; verify the activities of rural producers who use theaccounting andidentify the main services provided to rural producers by accounting service providers.

2 THEORETICAL FOUNDATION

2.1 AGRIBUSINESS

Agricultural activity according to the Accounting Pronouncements Committee (CPC) No. 29 is the management of biological transformation and the harvesting of biological assets for sale or conversion into agricultural products or in additional biological assets, by the entity. It emerged at the beginning of civilization, went from being a simple survival tool and todayit isamong the activities that drive the world economy.

two

Therefore, agribusiness is conceptualized as the combination of several productive activities that are directed closely linked to the production and sub-production of products derived from agriculture and livestock. These activities are of significant importance in the Brazilian national scenario, highlighting the territorial dimensions that facilitate the installation of different cultures (OLIVEIRA; OLIVEIRA, 2014).

According to Nepomuceno (2004), livestock farming comprises:

a) birth;
b) growth;

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c) development;

d) fattening cattle for meat or production.

Already theagricultureis defined by Crepaldi (2005) as all land exploration activities, including the cultivation of crops and forests, with a view to obtaining products that satisfy human needs. These two activities are of paramount importance with regard to the viability of modern human life, with satisfaction as their purpose. Agribusiness actively participates in economic movement, being responsible for employment, income and development for rural and urban areas, strengthening the economy, with exports, negotiations of*commodities* on stock exchanges, enabling population maintenance and growth (ARAÚJO, 2005).

With fertile, extensive lands and a climate suitable for agriculture, Brazil is one of the world's main food producers and suppliers. The plant health programs of the Ministry of Agriculture, Livestock andSupply guaranteesafe food and keep the country a key player in globalized trade. Brazilian agriculture faces challenges, such as meeting the growing demand for food and agricultural products, in quantity and quality (OLIVEIRA; OLIVEIRA, 2014).

According to data from MAPA, Brazil stands out in the production of crops, such as soybeans, corn, rice, beans and sugarcane. - sugar. Rice and beans are mainly intended for internal consumption. Corn, on the other hand, is basically used for animal feed and enables the production of animal protein.

Another crop that stands out in the domestic market is cotton, which grows every year and now exceeds production in the United States by 60%. Brazil reached third place in exports of the product. The grain that grew the most in the last three decades, however, was soybeans, which today represent the biggest weight in the Brazilian trade balance.

As for animal production, each year, Brazilian participation in international trade has been growing, with emphasis on the production of beef, pork and chicken. According to MAPA, by 2020, the expectation is that national meat productionbeef will supply44.5% of the world market. Chicken meat will account for 48.1% of world exports and pork's share will be 14.2%. These estimates indicate that Brazil can maintain its position as the world's leading exporter of beef and chicken.

In vegetable production since the late 1990s, few countries have grown as much in international agribusiness trade as Brazil. OPais is one of the world leaders in the production and export of various products. It is the leading producer and exporter of coffee, sugar, ethanol and orange juice. Furthermore, it leads the ranking of foreign sales of the soybean complex (grain, bran and oil), which is the main generator of foreign exchange. At the beginning of 2010, one in four agribusiness products in circulation in the world were Brazilian. MAPA's projection is that, by 2030, a third of the products sold will come from Brazil, due to growing demand from Asian countries.

2.1.1 Importance of information in Rural Activity

Information is an extremely important asset in all areas of activity. In agribusiness, producers are controlled by the market, and information in this context is a factor that directly affects decision-making, in internshipof development that these find themselves in, as the high cost of production, low prices, climate change andcontinuousIncreases in machinery are extremely important conditions, leading rural producers to seek in-depth knowledge of their business (CREPALDI, 2006).

Knowledge of market conditions and natural resources provides rural producers with the basic elements for the development of their economic activity, the set of decision-making actions, with regard to thewhat,when and how to produce, control the progress of work and evaluate the results achieved constitutes the field of action of Rural Administration (CREPALDI, 2006).

With the technological development caused by the globalization process experienced throughoutlatest decades, agribusiness has undergone major transformations in its management mode, with its managers seeking specific knowledge of their activity and assets. In this sense, accounting seeks to assist control and decision-making in rural areas, envisioning the improvement of agriculture and livestock segment (MARION,2014).

2.2 RURAL ACCOUNTING

With the leap in growth of rural activity, control and registration became fundamental for its continuity, in this context rural accounting is inserted, which according to OliveiraIt isOliveira (2014, p. 42) “is a branch of applied accounting that uses all concepts and accounting methodology to measure assets and results in rural areas”. This is not a new accounting, but a segment of general accounting, which according to Crepaldi (2006) has the purpose of planning, controlling, among others, guiding agricultural and livestock operations; measure the economic-financial performance of the company and each productive activity individually.

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Seeking the continuity of agricultural activities, rural accounting tries to adequately measure its assets and results, as these are directly affected by natural weather, differentiating agribusiness from other economic activities, adapting the informationthe necessitiesof its users (MARION, 2014).

Rural accounting according to Oliveira (2010) is segregated into sectors as described below:

a) Agricultural accounting – which encompasses general accounting applied to rural properties vegetables production;

b) Zootechnical accounting – which is general accounting applied to rural production properties animal production;

c) Agroindustry accounting – which is general accounting applied to rural industries.

According to OliveiraIt isOliveira (2014) all these segments are influenced by seasonality; The seasons define the production of commodities, as well as their commercialization, depending on biological nature.Being the result of the activity dependent onclimate conditions.Because the climate influences the planting time, as well as the maintenance of the crop, the harvest, among others;influenceswhich are directly linked to the final result of production. Therefore, accounting needs to adapt to these specificities, seeking exclusive techniques for this branch and in accordance with current legislation (MARION,2014).

2.2.1 Particularities of Rural Accounting

One of the mainquestions raisedby agribusiness accounting is regarding theterminationof the fiscal year, of a rural organization. At the end oftwelvemonths according to the calendar year, which occurs in most commercial, industrial and service companies or not. In these companies, revenues, costs and expenses are accounted for using peace of mind, nothere is difficulty in determining the end of the fiscal year. Agricultural and livestock activities are normally concentrated during or shortly after harvest and/or birth or weaning (MARION, 2014).

Agribusiness activity is essentially seasonal, it is concentrated in a certain period that can be translated into a few days of a year, thus being the mostconducivethis comparison of results would be after the harvest, birth and weaning and/or sale of the products, evidently that the calculation carried out in this way contributes to a more appropriate aspect of the rural company's performance (SANTOS, 2002).

The legislation that deals with income tax on rural activities,it iscontained in the Income Tax Regulation issued by Decree No. 3,000, of 03/26/1999, published by the Official Gazette of the Union of 03/29/1999 – RIR/99, in its Section VII ofChapterIII of Taxable Income, which basically states that the result of agricultural activity is considered to be the difference between the amount received from gross revenue and the amount of expenses linked to the activity paid in the calendar year.

Inaccording to Nepomuceno(2004) the legal entity that operates rural activities will pay Income Tax and additional tax in accordance with the rules applicable to other legal entities in accordance with Law No. 9,249, of 1999, art. 2nd.

In agribusiness activity there are two possible legal forms of exploitation, being an Individual and Judicial. ridic. According to Marion (2005), in Brazil it prevailsthe explorationin the form of a natural person, as it is considered less costly than thelegal, mainlysmall and medium-sized ones. Because they do not need toTaxof Income, carry out regular bookkeeping and can use only one cash book and carry out simplified bookkeeping. However, Marion (2014) shows that individuals considered large rural producers, according to Income Tax, are equated to legal entities for accounting purposes, and must therefore maintain regular bookkeeping, through a qualified accounting professional. PeoplelegalAgribusiness companies follow the legislation like other legal entities.

Agribusiness differs from other sectors or segments when it comes to the characterization of expenses and costs. According to Santos (2002), in agribusiness, costs are identified with the product being produced, directly linked to the maintenance of the activity, and expenses are identified with the period, year or year. The costs in turn will be contained in the value ofstocks orfixed assets, in turn, the expenses will be evidenced in the DRE and deducted from the revenue earned.

With regard to stock, both in agricultural and industrial companies, there are basically the same items. This situation is highlighted by Marion (2014, p. 86) where he highlights that:

> *Feedstock*:[...] in agricultural activity, it means products that make up the crop, such as seeds, fertilizers, insecticides, etc. In the agricultural company's chart of accounts presented in the account called "inputs".*Products in development*: [...] means temporary crop in formation (in progress) or a harvest in progress (harvest in progress) of a permanent crop [...].*Finished products*: [...] means harvested production, that is, agricultural product ready for sale.*Warehouse*: [...] means a consumption stock that does not make up the product (or the crop), but is used for other purposes.

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However, this similarity tends to be restricted to this, as agribusiness deals with living assets, which require different treatment by accounting, with regard to their measurement, which is highlighted by OliveiraIt isOliveira (2014) whoidentify asThe main differentiation of these assets is self-renewal, that is, a single asset that gives rise to an agricultural product more than once. They are classifiedby the authors inconsumable biological assets those that will be harvested as an agricultural product and sold, examples of which would be the cultivation of soybeans, wheat, beans, among others; and biological assets for production, those capable of sustaining regular harvests, giving rise to other agricultural products from this asset, such as sugar cane, coffee, among others. In addition to these assets, there are biological assets originating from zootechnical activities.

After the transformation of biological assets from immature to mature, which occurs when the assets are ready for production, that is, they begin to flower in the case of agriculture or to reproduce in the case of livestock, they become part of the mature group. According to (MARION, 2014) only after this first flowering and harvest, or reproduction, will they be depreciated/exhausted, if measured at historical cost. At theHowever, the item13 of CPC 29 shows that the measurement must be made based on the fair value of production less selling expenses, differentiating it from the measurement made in commercial and industrial activities.

2.3. PROVISION OF ACCOUNTING SERVICES

Many definitions of services are found, but they all have in common the theme of intangibility and simultaneous consumption. We could conceptualize it as economic activities offered by one party to another in which time-based performance is considered with the intention of obtaining the desired results in the users themselves, in objects or other goods for which the buyers are responsible. In exchange for their money, time and effort, service customers expect to obtain value from access to goods, labor, professional capabilities, facilities, networks and systems: but they usually appropriate the physical elements involved (LUZZI, 2012) .

Data from developed and developing countries reveal that the importance of the service industry in the world economy has shown strong growth. It is possible to observe the transition from an economy based on industrial production to an economy based on services. This change is as challenging as the change from rustic agricultural society to the industrial economy instartof the last century (LUZZI, 2012).

With the growth of production processes and, mainly, with the advent of globalization, companies they had to position themselves in search of defining a new strategy to guarantee the continuity of their activities. This new scenario brought new concernsto managers, who needdirect efforts to improve the use of resources in order to maximize profits.

Based on the above, it can be said that, currently, the accounting profession is being influenced by such changes, an aspect that can directly affect the way services are provided. Therefore, defining mechanisms to try to identify, analyze and understand levels of satisfaction with the services provided can be important to maximize potential and minimize weaknesses of the accounting professional (CARVALHO*et al.*, 2013). The reality of the future scenario for the professional field highlights the need to adapt to a new world in which both offices providing accounting services and professionals need to seek new fields and objectives in search of new opportunities.

It appears that service quality is a measure of how much the level of service provided meets consumer expectations (CARVALHO; TOMAZ, 2009). As intangibility is an important factor in the quality of services, the figure of protagonists whothey areinvolved in the provision of the service: providers and borrowers.

Companies providing accounting services provide services to legal entities and individuals operating in all areas of economic activity. To work, bothmustbe registered with the Regional Accounting Council (CRC) in the jurisdiction of its headquarters, as well as comply with the Federal Accounting Council (CFC). It is observed that the accounting professional has the ability to offer essential services in the administration and control of any type of enterprise (CARVALHO*et al.*, 2013).

With the increase in competition between markets, managers' interest in useful accounting information that can support the business decision process and the continuity of their enterprises emerges. In this sense, accounting professionals must pay attention to market demands, seeking new knowledge to offer better services to the consumer market.

In recent decades, accounting has gained important space not only in the administrative area, but also in the economic and legal areas, as it has expanded and diversified its activities. The figure of the accountant, whose profile, previously summarized as a bookkeeper, currently incorporates specialization in international economics, which requires this professional to have a general view of business. His training must be comprehensive, in order to prepare him for functions,

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such as tax planning, auditing and expertise. The globalized scenario requires the accountant to be a qualified professional, updated and open to changes, in order to respond promptly to the demands of a highly competitive market. To achieve this, it is necessary to maintain a proactive stance with a broad vision, not only of the economic-financial system, but also political and social at various levels, including international (BILLA;MIRANDA, 2005).

3 METHODOLOGY

The research was characterized asfield, whichconsists of collecting what happens in reality. The aproach it was qualitativewhich Teixeira and Pacheco (2005) define as the method that does not use statistical instruments to carry out the analysisof the data collected. The research had four fundamental aspects: description, recording, analysis and interpretation of thephenomena, havingThe objective is to gain knowledge of how the accounting service works ruralprovided.

The research is also characterized as exploratory-descriptive, which was developed in accordance with the inductive method. The research was carried out in the municipality of Cacoal-RO, next to offices in the form of companiesbusinesswomen fromprovision of Accounting services in general that offer some type of service to entities in rural areas, with accounting service providers in the form of individual entrepreneurs not being addressed by the research. Bibliographical and documentary research was also used through comparative studies, developing the survey of themes and approaches carried out by other researchers, assimilating the concepts and exploring aspects previously published in works, periodicals, monographs, magazinesscientific,dissertations, theses, articles, among others.

For data collection, a script was used.semi-structured interviewcontaining open questions, applied togetherto those responsible forAccounting offices in the city of Cacoal. Information was collected on the type of services provided by the offices, number of clients served, amounts charged for services, profile of customers, amongothers. After carrying out thecollects the datathey weretabulatedthrough the use of electronic tools such as (*word, excel*) to support the creation of indexes, graphs and charts. After tabulating the data, the analysis followed, which was carried out in accordance with the theoretical framework already used, seeking to meet the research objectives, compare and compare data and evidence with the aim of responding to the proposed objectives (JUNKES; SANTOS, 2007).

4 PRESENTATION AND DISCUSSION OF DATA

This section presents the results of the data obtained throughout the research, as well as the analysis and discussion of these data. For a better understanding, the results were divided into some topics such as: research location, data presentation and pricing of the service provided.

4.1 Research location

Cacoal is the fourth largest city in the State of Rondônia, created with the implementation of the PIC Ji-Paraná Integrated Colonization Project, in 1972. It was elevatedto categoryof Municipality on October 11, 1977 and its installation took place on November 26 of the same year. It is located in the easternmost portion of the Central Region of the State, according to the*site*The municipality's GDP is divided between agricultural, industrial and service activities. In the agricultural segment, we have the activity of raising cattle, with a beef and dairy herd responsible for the installation of slaughterhouses and dairy products that offer employment and income to hundreds of people directly and indirectly, promoting,
also, the leather and artifacts sector with the installation of tanneries, according to the 2014 IBGE census, Cacoal has a herd of 438,698 head of cattle.

In the research carried out, all users of the accounting service offered by the Cacoal offices carried out livestock farming activities, showingthe activeparticipation in the municipal economy.

4.2 Presentation of data

The research carried out at accounting service offices in the city of Cacoal identified those that provide some type of specific service to the rural area. According to data from the Regional Accounting Council of the state of Rondônia, in the municipality of Cacoal, there are 23 business companies whose corporate purpose is

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provision of accounting services in general, of which 17 provide some service aimed at rural organizations, as can be seen in figure 01.

EXISTING OFFICES	OFFICE THAT SERVES TO THE RURAL SECTOR	OFFICES RESEARCHED
Eldorado Office	Eldorado Office	Intellect Accounting
Tupa Office	Tupa Office	Count
Etco Office	Etco Office	Tecnocont
Accounting Associates	Accounting Associates	Magalhães Office
ReasonAccounting	ReasonAccounting	Ledger
AccountingUnity	AccountingUnity	Union Office
DeskMagellan	DeskMagellan	Ivaina Office
Ortec Office	Kelly Assessoria Contábil	Alpha Accounting
Agnus Accounting Organization	Management ServicesAccounting	Planalto Office
Amplus Accounting	Lr Contabilidade	Tupa Office
Kelly Assessoria Contábil	Intellect Accounting	Eldorado Office
Management ServicesAccounting	Ivaina Office	Lr Contabilidade
Contagre Accounting	Alpha Accounting	Etco Office
Progress Accounting	Planalto Office	
Lr Contabilidade	Count	
Intellect Accounting	Tecnocont Accounting	
Ivaina Office	World Office	
Alpha Accounting		
Planalto Office		
Count		
Servitec		
Bethel AdvisoryAccounting		
PaduaAccounting		
Tecnocont Accounting		
Accounting Concept		
World Office		

Figure 1:survey data, 2016.

Clients from the rural sector are still a minority in the client portfolio of these offices, representing only 7.08%, as determined in the field research. Regarding the operating time of accounting service provision offices, we have the data presented in graph 01.

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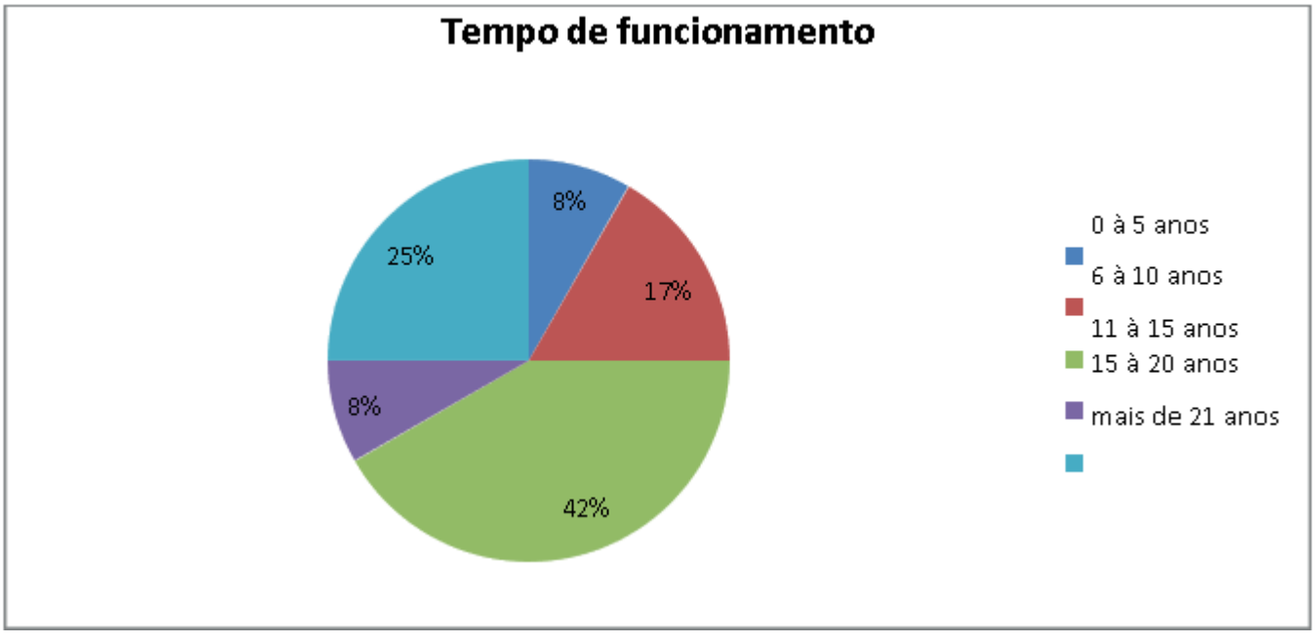
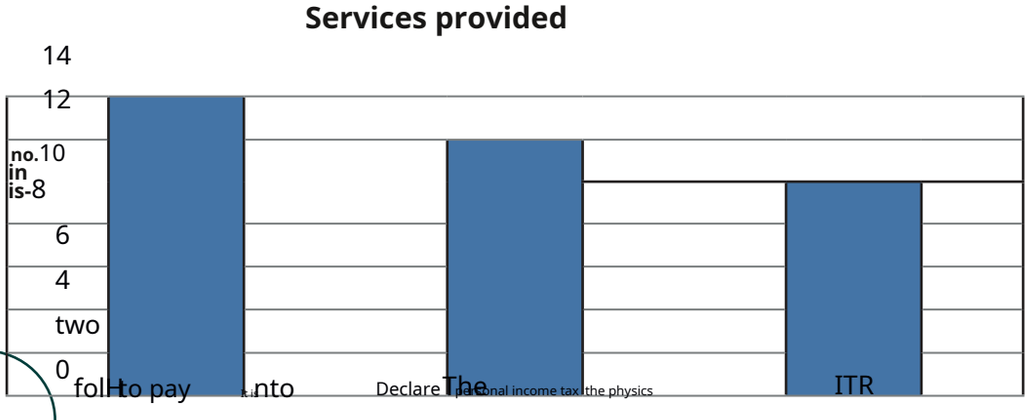
Graph 01: office opening times



Source:data from the 2016 survey.

As can be seen, 50% of accounting service provision offices have between 11 and 20 years of activity, making a comparison with the study by Hofer, Borillie and Philippsen (2006) carried out in the state of Paraná, the percentage of accounting offices a municipality not mentioned in the range of 0 to 10 years of operation was 38.10%, between 11 to 20 years of operation was 28.57% and over 21 years of operation was 33.33%.

What ifrefers toservices offered by accounting service offices we find 03 basic services: Payroll, Personal Income Tax Declaration (DIRPF) and the Rural Land Property Tax Declaration (ITR). Graph 02 shows which services each office provides to the rural sector.



Graph 02: number of offices that serve each service.
Source:survey data, 2016.

As can be seen, all offices perform the payroll routine, and as discussed in this question, The service is the most used service by rural producers, given that it is carried out monthly, and the other services (DIPF and ITR) are only offered once a year due to their characteristics. It was also evident that there is no more elaborate accounting record, whichit isin disagreement with thereported byMarion(2014) which

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says that rural accounting uses all accounting concepts to measure assets and results, planning, guiding, controlling and measuring economic-financial performance. Because what was found in the research is that the work developed for this sector is restricted if only to satisfy the tax authorities and ensure that producers do not suffer any type of loss in relation to fines or restrictions. Income Tax taxation ismadethrough an individual, which makes this cost cheaper, and no other type of registration that the offices carry out was found.

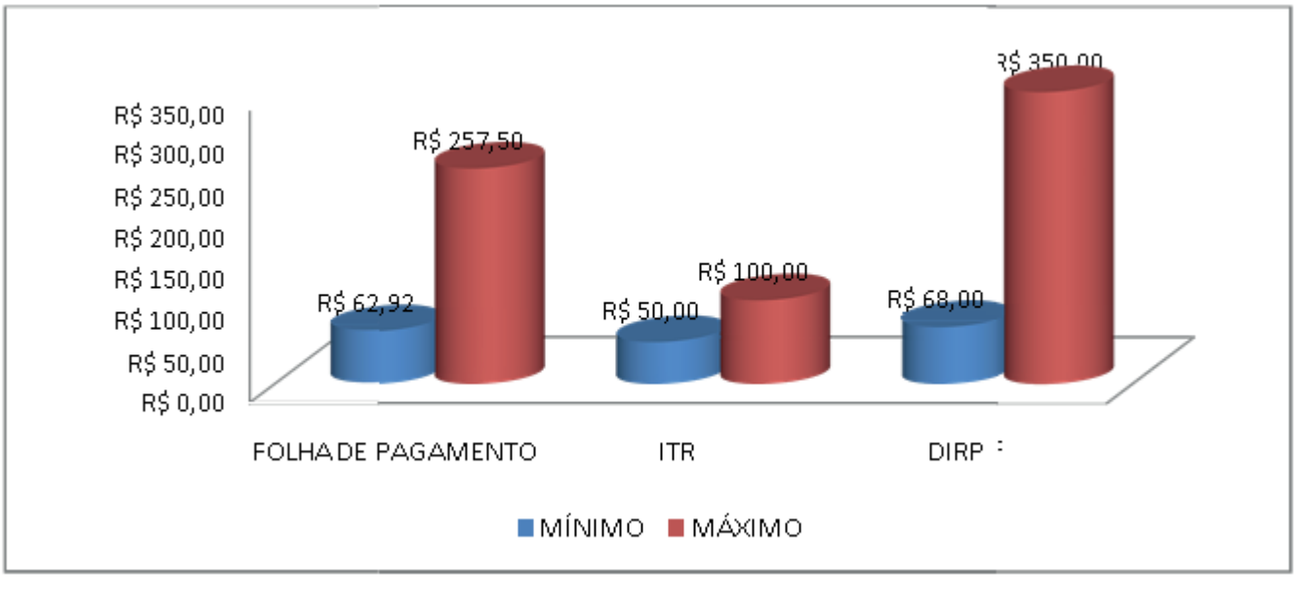
It was found that rural producers who look for Accounting offices, that is, there is no action*marketing*to add this segment to the offices' client portfolio. These producers do nothe hasknowledge of the service to be contracted, they only know their obligation, and there is also no questioning about the services used.

According to those interviewed, the information generated by the offices for rural producers is not used in the managerial decision-making process within rural organizations. When comparing this reality with the work of Crepaldi (2011) it becomes clear that this is not the ideal practice, as accounting information is fundamental for the management of rural organizations, that is, accounting according to Crepaldi (2011) is a tool that serves for any type of activity, and of fundamental importance in their economic life, since resources are scarce, and we have to choose between the best alternatives, and to identify them, accounting data is necessary.

4.3 Service pricing

Regarding the price charged by accounting offices to rural producers, it was verified that the fees are directly related to the client's purchasing power, average market value and the amount of labor used to carry out the service. It was identified that the same service has fees with very different prices, according to data presented in graph 03.

Graph 03: Pricing of services offered.



Source:survey data, 2016.

The variation in the price charged in the payroll routine is directly linked to the number of employees employed on the rural property, the higher this number the higher the price. In relation to DIRPF, the greater the flow of information for recording in the cash book, the higher the price charged. In the cash book, revenues will be calculated, which will be compared with expenses and investments for the period, as provided for in art. 18 of law 9,250/1995. The positive result of rural activity recorded in the cash book is transferred to the DIRPF.

It was also found that companies providing accounting services do not fail to meet any demand from rural customers. Therefore, it is clear that the list of services provided is limited to demand, because if rural producers demand other services in addition to those presented, their demands will be met by Cacoal's accounting offices.

FINAL CONSIDERATIONS

The competitiveness of the Brazilian and global markets requires rural producers to recycle themselves, organize their strategies,

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make use of new technologies in the production and management process of the rural property. The greater the rural producer's knowledge of techniques, strategies and rural accounting, the greater his performance as a manager and the better the quality of his products. According to Ulrich (2009), the best agribusiness management maximizes rural producers' profits, enhances their growth and boosts Brazilian agribusiness, making the country a productive, technological and agribusiness management model powerhouse.

Throughout the research, it was verified that there is a glaring lack of use of accounting information in the management of rural properties inCacoal, in agreementwith the accountants interviewed. This situation occurs due to factors such as the producer's lack of theoretical knowledge, the producer's lack of awareness regarding the importance of accounting information for managing their activities, and thenegligenceof the service provider with regard to the guidance offered to customers in the rural sector. This shows the fragility of this relationship (providerand user)which are mainly based on the prices charged and the obligation of the service, without taking into account the need foraccounting informationin your day-to-day life.

Given the above, it is concluded that rural accounting is still a field to be explored, both by landowners and accounting office and rural producers, highlighting accounting as a management tool in agricultural properties and not an imposition of accountants. For the future, we hope that in the area of services offered, accounting firms will seek professional qualifications that can provide other services in addition to those already offered and guide the management of rural properties.

At thehowever, forAs there is a greater demand for accounting services from rural producers, it is clear that there is a need to develop a culture of using accounting information in the daily management process of the rural organization, not just the use of tax returns and payroll. . However, it is worth highlighting that in order for there to be greater demand for the service, service providers must disclose the importance of accounting tools for the decision-making process within organizations in general.

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APPENDIX

FOUNDATION UNIVERSIDADE FEDERAL DE RONDÔNIA – UNIR CAMPUS PROF. FRANCISCO GONÇALVES QUILES ACADEMIC DEPARTMENT OF ACCOUNTING SCIENCES

APPENDIX A: INTERVIEW SCHEDULE

1. HOW LONG IS THE OFFICEIT ISIN OPERATION?
2. WHAT IS THE SHARE OF RURAL ENTITIES IN YOUR CUSTOMER PORTFOLIO?
3. HOW DID THE INTEREST IN SERVING THIS TYPE OF SERVICE ARISE?PUBLIC?
4. WHAT ACTIVITIES DO YOUR RURAL CUSTOMERS PERFORM?
5. HOW MANY RURAL CUSTOMERS DOES THE OFFICE SERVIC AT THE MOMENT?THERE IS PERSPECTIVE OF GROWTH FOR THIS SEGMENT?
6. WHAT TYPE OF SERVICE IS OFFERED TO CUSTOMERS? WHICH IS MOST USED BY PRODUCERS?

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7. OSPRODUCERS HAVEKNOWLEDGE OF THE LEGISLATION THAT COVERS THEM?

8. IN YOUR VIEW THE CUSTOMER HAS SOMETHINGKNOWLEDGEABOUT THE SERVICE USED?

9. WHAT IS THE PRICEAVERAGECHARGED FOR THE SERVICE? FROM YOUR PERSPECTIVE IS IT A FAIR VALUE FOR THE SERVICE PROVIDED?

10. DO PRODUCERS TEND TO SEEK INFORMATION AND ASK QUESTIONS ABOUT THE SERVICE PROVIDED?

11. THE SERVICES OFFERED ARE USED ASTOOLCUSTOMER MANAGEMENT?

12. IS THE OFFICE CONCERNED ABOUT THE GUIDANCE TOWARDS THE MANAGEMENT OF THESE ENTITIES?

13. IS THERE ANY DEMAND FOR THIS MARKET THAT YOUR OFFICE DOES NOT YET OFFER? WHICH ARE THEY?

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