

A CONTABILIDADE DIGITAL E SEU PAPEL DURANTE A PANDEMIA DE COVID-19

DIGITAL ACCOUNTING AND ITS ROLE AMID THE COVID-19 PANDEMIC

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Resumo

A contabilidade digital promoveu mudanças significativas mediante avanços tecnológicos. Neste sentido, o objetivo deste estudo foi identificar o papel da contabilidade digital em meio à pandemia do Covid-19 na prestação de serviços de contabilidade. Os dados foram coletados através de entrevistas com um proprietário de escritório contábil e seus colaboradores. Os resultados mostram que a contabilidade digital desempenhou papel fundamental para a continuidade do oferecimento dos serviços contábeis no uso de sistemas (SPED e eSocial), atendimento ao cliente e flexibilização da própria estrutura de funcionamento do escritório. Esta pesquisa contribui com a literatura ao evidenciar que a contabilidade digital gerou impacto positivo na maneira como as informações e serviços foram oferecidos aos clientes no período pandêmico.

Palavras-Chave: contabilidade digital, Covid-19, escritório de contabilidade.

Abstract

Digital accounting has promoted significant changes through technological advances. In this sense, the objective of this study was to identify the role of digital accounting amid the Covid-19 pandemic in the provision of accounting services. Data were collected through interviews with an accounting office owner and his employees. The results show that digital accounting played a fundamental role in continuing to offer accounting services in the use of systems (SPED and eSocial), customer service and making the office's operating structure more flexible. This research contributes to the literature by showing that digital accounting had a positive impact on the way information and services were offered to customers during the pandemic period.

Keywords: digital accounting, Covid-19; accounting office.

1. INTRODUCTION

Accounting has undergone numerous and continuous transformations aimed at providing reliable information to users while keeping pace with technological advances. Consequently, manual procedures have been replaced by automated and computerized methods, ensuring faster and more efficient accounting processes. The integration of digitalization into accounting practices ranging from the automation of entries to the use of cloud platforms and integrated management systems has redefined routines within accounting firms and corporations, improving operational efficiency and enhancing the quality of services delivered (Lima & Santos Filho, 2025).

Technological evolution has enabled accounting to adopt digital bookkeeping, accelerating the transmission of information to tax authorities. In response to the growing demand for digitalization, the Brazilian government established the *Public Digital Bookkeeping System* (SPED) in 2007 (Decree No. 6.022, of January 22, 2007). SPED comprises four core modules: Digital Accounting Bookkeeping (ECD), Digital Tax Bookkeeping (EFD), Electronic Invoice (NF-e), and Electronic Transport Document (CT-e) (Abrantes, 2014).

Within the SPED framework, the *Digital Bookkeeping System for Tax, Social Security, and Labor Obligations* (eSocial) was instituted through Decree No. 8.373/2014. The eSocial platform unifies the submission of information related to tax, social security, and labor obligations. It standardizes the transmission, validation, and distribution of data, establishing a nationally integrated environment (Brasil, 2014).

The COVID-19 pandemic, officially declared in Brazil on March 11, 2020, compelled organizations worldwide to adopt urgent measures to prevent the spread of the virus. The pandemic's repercussions extended far beyond public health, severely affecting the global economy including Brazil's where multiple sectors faced temporary shutdowns to contain the outbreak (Nascimento, Do Prado & Da Cunha, 2021). According to the *Serviço Brasileiro de Apoio às Micro e Pequenas Empresas* (Sebrae, 2020), approximately 5.3 million small businesses in Brazil experienced operational disruptions, while 10.1 million temporarily suspended their activities.

Amid this scenario, businesses were forced to rapidly adopt new technologies to meet emerging demands and adapt to the new reality. In this context, accounting professionals had to implement restrictive measures in their workflows while closely monitoring the *Provisional Measures* (MPs) issued by the federal government during the COVID-19 period. On April 1, 2020, MP No. 936/2020 established the *Emergency Program for Employment and Income Maintenance*, allowing for the reduction of working hours and wages, as well as the temporary suspension of employment contracts supported by the *Emergency Benefit for the Preservation of Employment and Income* (Brasil, 2020).

Furthermore, social distancing requirements made remote work (home office) both a necessity and a new experience for many professionals, generating unpredictable effects. According to Veiga et al. (2021), *home office* refers to performing professional duties within one's residence. This mode of work became a viable strategy for maintaining activities that could be performed outside traditional office settings.

Although accounting has progressively adapted to technological innovations, Araújo and Silva (2021) point out that during the COVID-19 pandemic, even as accounting entrepreneurs sought to adjust their service delivery, few were fully prepared for the depth and speed of the transformations required. Considering this context, the present study aims to identify through a case study of an accounting firm located in Mato Grosso—the role of digital accounting amid the COVID-19 crisis. The research was based on interviews conducted with the firm's owner and employees.

Overall, this topic is relevant to the accounting field as it underscores the importance of digital accounting during the COVID-19 pandemic within an organizational context. Moreover, the study explores both the owner's and employees' experiences and perceptions regarding adaptation to governmental measures designed to mitigate the pandemic's effects.

This study offers contributions across multiple dimensions. From an academic perspective, it broadens the discussion on the impacts of digital accounting in crisis contexts, illustrating how SPED and eSocial have reshaped internal processes and client relationships. From a practical standpoint, it demonstrates digitalization as a strategic tool for business continuity, emphasizing the importance of continuous training, software updates, remote work practices, and virtual meetings to optimize operations. Finally, from a social perspective, it shows that digital accounting sustains essential services, promotes digital inclusion, enhances information reliability, and supports a better work-life balance for accounting professionals.

2 THEORETICAL FRAMEWORK

2.1 Technological Advances and Their Influence on the Evolution of the Digital Bookkeeping System

Accounting in Brazil has long played a pivotal role in the country's economic development and fiscal organization. Since the colonial period, the discipline has evolved from manual recordkeeping and bureaucratic procedures to systems capable of meeting contemporary tax and corporate demands. In recent decades, this evolution has accelerated with the incorporation of technological innovations that have profoundly transformed accounting practices (Alcantara et al., 2025).

Within this transformative landscape, the demand for technological solutions that optimize accounting processes, reduce human error, and enhance operational efficiency has intensified (Martins et al., 2025). Furthermore, the increasing complexity and risk inherent in business operations have amplified the need for accurate and timely information (Cosenza & De Rocchi, 2014).

Such requirements extend beyond institutional and regulatory frameworks, as much relevant information lies outside traditional financial statements yet remains crucial for the accurate valuation and recording of assets and liabilities (Cosenza & De Rocchi, 2014). From this technological evolution emerges *digital accounting* a product of rapid innovation that has modernized and expanded the delivery of accounting services for both individuals and organizations (Hodge, Kennedy & Maines, 2004).

Digital accounting represents a paradigm shift in professional practice, replacing the traditional, paper-based model with an electronic, systematized framework (Albuquerque Filho & Lopes, 2021; Silva et al., 2023). This transformation has been driven by the development of advanced software solutions that automate routine activities, making accounting work faster, more precise, and more efficient (Santos, Ferreira & Brito, 2024).

Thus, accounting has adapted to the economic and social dynamics of the modern world, aligning with technological progress (Padoveze, 2000; Falcão, Oliveira & Farias, 2021). The automation of manual tasks through specialized systems reduces paperwork and administrative costs (Padoveze, 2000), allowing professionals to focus on interpreting results and providing strategic support to clients, unconstrained by geographical limitations (Silva et al., 2023).

Simultaneously, the nature of information submitted to governmental bodies has changed substantially, as tax agencies and public institutions have also adapted to this technological evolution (Dallabona & Vigarani, 2024). Consequently, the *Public Digital*

Bookkeeping System (SPED) was established by Decree No. 6.022 of January 22, 2007, as part of the *Growth Acceleration Program* (PAC), marking a milestone in the modernization of Brazil's accounting and fiscal infrastructure (Oliveira & Ávila, 2016). By unifying the submission of accounting and tax data, SPED enhanced tax oversight and reduced evasion (Souza, 2013), while offering benefits such as lower bureaucracy, time savings, and greater data security and accuracy (Geron et al., 2011; Aparecido, 2021).

To expand SPED's scope, the federal government introduced the *Digital Bookkeeping System for Tax, Social Security, and Labor Obligations* (eSocial), established by Decree No. 8.373 of December 11, 2014. The eSocial platform standardizes the transmission, validation, storage, and distribution of labor, tax, and social security information, thereby creating a unified national system (Brasil, 2014).

According to Reichert (2015) and Silva et al. (2016), eSocial considered the most comprehensive and complex SPED initiative was jointly developed by several government entities, including the *Federal Revenue Service of Brazil* (RFB), the *Ministry of Labor and Employment* (MTE), the *Ministry of Social Security* (MPS), the *National Institute of Social Security* (INSS), and the *Federal Savings Bank* (CEF).

In 2018, eSocial was positioned to replace multiple auxiliary reporting obligations previously submitted by employers. These included the *Withholding Income Tax Return* (DIRF), the *Social Security and Severance Fund Information Guide* (GFIP), the *Annual Social Information Report* (RAIS), and the *General Register of Employed and Unemployed Persons* (CAGED), thereby enhancing tax supervision and improving the accuracy and reliability of reported data (Vellucci et al., 2018).

In 2020, the federal government launched *Simplified eSocial* through Joint Ordinances RFB/SEPRT Nos. 76 and 77. This initiative introduced a streamlined reporting layout for labor, social security, and tax obligations, replacing the previous structure and redefining implementation schedules. The Simplified eSocial incorporated major improvements, including a substantial reduction in the number of reportable events and data fields, the elimination of redundant information already contained in other government databases, and more flexible validation rules where most inconsistencies trigger alerts rather than block submissions. Furthermore, the CPF (individual taxpayer number) became the sole worker identifier, replacing the *NIS* requirement.

The Simplified eSocial replaced thirteen auxiliary obligations previously submitted to different labor, tax, and social security authorities, including the *FGTS*. For the *Federal Revenue Service*, it supplanted the *GFIP* and *DCTF* for payroll-related taxes and income tax withholdings and contributed to the gradual replacement of the *DIRF* (eSocial, 2020).

To assist entities in adapting to these changes, a phased implementation schedule was established. Beginning in May 2021, Group 3 comprising *Simples Nacional* taxpayers, individual employers (except domestic workers), individual rural producers, and nonprofit organizations was required to close payrolls using eSocial. In June 2021, Group 1 (large enterprises) began reporting *Occupational Health and Safety* events, and by July 2021, public institutions were integrated into the platform (eSocial, 2020).

Given the system's complexity, several studies have analyzed its implementation. Fagundes et al. (2019) assessed accounting firms' readiness for eSocial through a survey conducted in Santa Catarina. The findings indicated that most firms required structural adjustments to comply with the system's demands. The study also identified a lack of information and guidance from both the federal government and the eSocial management committee, which hindered users' full understanding of the system.

Dallabona and Vigarani (2024) found that, despite improving communication with tax authorities, eSocial's implementation generated bureaucratic challenges linked to system

compatibility, training needs, and technical flaws within the governmental platform. Their research highlighted that eSocial did not reduce workload or costs but primarily unified the transmission of existing obligations. Conversely, Pateo and Almeida (2025) argue that eSocial expands the availability of detailed data on workers and formal establishments across Brazil, contributing to more comprehensive labor monitoring.

According to Alcantara et al. (2025), the technological advancements of recent decades particularly digitalization and process automation exemplified by SPED have modernized fiscal and accounting systems by increasing regulatory control and demanding higher accuracy from companies. Complementary tools such as *Enterprise Resource Planning* (ERP) systems, *artificial intelligence*, *blockchain*, and *Big Data* have allowed accountants to devote more time to data analysis and interpretation, shifting from repetitive operational tasks to more strategic and advisory roles.

Martins et al. (2025) highlight process automation, enhanced analytical capacity, and strategic engagement as key benefits of digital accounting. Santos et al. (2025) further underscore the expansion of markets and client portfolios through technological tools, greater process agility, and the leadership potential fostered by digital platforms. Nonetheless, relevant challenges persist, such as the time required for implementation, client resistance particularly among traditional clients high costs, cultural barriers, technological integration issues (Martins et al., 2025; Basilio & Gonçalves, 2025), and ethical dilemmas that require careful management (Martins et al., 2025).

In summary, technological innovation continues to redefine contemporary accounting, compelling professionals to embrace adaptability, innovation, and the development of new competencies (Basilio & Gonçalves, 2025). Emerging technologies do not diminish the accountant's role but rather expand it, reinforcing their strategic importance within organizations. Beyond technical transformations, digitalization has reshaped the accounting labor market, increasing demand for professionals capable of integrating technical expertise with technological proficiency (Alcantara et al., 2025), thereby strengthening the strategic contribution of accounting to organizational management.

2.2 Digital Accounting Amid the COVID-19 Pandemic

As the novel coronavirus (COVID-19) spread worldwide, organizations were compelled to make critical operational decisions. The pandemic had a severe impact on the global economy (Norouzi et al., 2020), resulting in widespread business disruptions and millions of job losses (Bapuji et al., 2020). In this context, lockdowns and social distancing measures forced many sectors to adapt rapidly through technology (Bernuzzi & China, 2020). According to Dal Ri (2020), adapting to this new reality prompted companies to implement technological solutions such as remote work, virtual meetings, and digital platforms for the delivery of goods and services demonstrating their capacity to transition effectively into the digital environment.

Mendes (2020) observes that confronting this new national scenario required entrepreneurs, including accounting professionals, to modify their working methods to mitigate the effects of the COVID-19 crisis. Consequently, many organizations adopted remote work arrangements to maintain operational continuity during the pandemic (Alvarenga et al., 2020; Tenório et al., 2023) and began offering services through digital channels (Silva et al., 2023). During this period, remote work previously a limited human resources strategy used by a minority of firms became vital for the survival of many businesses (Falcone, 2021). Concerned with maintaining financial stability, companies implemented employee rotation systems to preserve their workforce, even as business

closures continued to rise (Sargin, Andrade & Padoan, 2022).

Technology, by providing practicality, control, and organizational efficiency, proved fundamental in helping the accounting sector overcome the challenges imposed by the pandemic. In this scenario, *digital accounting* emerged as an essential tool, allowing accountants to assist clients remotely while ensuring business continuity during COVID-19 (Sargin et al., 2022; Tenório et al., 2023). Lombardo and Duarte (2017) emphasize that digital accounting relies on information technology to automate bookkeeping and financial reporting. From this perspective, digital accounting offers professionals a range of advantages through integrated systems, including enhanced productivity, efficiency, value creation, and competitive differentiation (Manes, 2023).

In this regard, Sargin et al. (2022) examined whether the provision of accounting services changed during the COVID-19 pandemic and whether firms in Nova Serrana (MG) increased their adoption of digital accounting. Their findings indicate that although firms recognized the strategic importance of technological investment, the adoption of fully digital systems was less prevalent than hybrid service models combining digital and in-person interactions.

Concerning the perceived impacts of COVID-19 on accounting firms, Souza, Kachenski, and Costa (2021) analyzed how the crisis affected the managerial support offered by accountants. Conducted across six accounting offices in the states of Santa Catarina, Paraná, and São Paulo, the study found that the pandemic initially triggered significant changes in client–accountant relationships, altering the advisory role of professionals. The results also revealed that the crisis broadened firms’ understanding of accounting’s strategic importance in decision-making processes.

To explore how accounting firms managed the challenges of the pandemic, Araújo and Silva (2021) conducted interviews with three accounting managers in Rio de Janeiro. The results showed that remote work was perceived as a productive and beneficial alternative, as employees generally became more engaged despite the constraints. The pandemic also accelerated the adoption of technological tools within accounting offices, reflecting their adaptability and ability to implement financial mitigation strategies during the crisis.

Similarly, Tenório et al. (2023) investigated the effects of COVID-19 on accounting firms in Alagoas, focusing on employees, technology investment, and client delinquency. Their findings revealed that the pandemic accelerated the adoption of digital accounting, expanded the use of cloud-based and collaborative systems, and promoted service modernization, leading to greater efficiency and cost reduction.

These results are consistent with De Sousa Feitosa et al. (2023), who confirmed that the digital transformation of accounting firms during the COVID-19 crisis generated tangible benefits—such as increased productivity, organizational growth, and improved quality of customer service and professional performance.

3 METHODOLOGICAL PROCEDURES

The study was conducted through semi-structured interviews with the owner of an accounting firm and eight of its employees in the state of Mato Grosso. The sample was selected intentionally (*purposive sampling*), as participants demonstrated interest in contributing to the research. The interviews took place in January 2021. Data were analyzed qualitatively, focusing on the perceptions of both the owner and the firm’s employees regarding the role of digital accounting amid the COVID-19 pandemic.

To guide data collection, two interview protocols were developed. The first,

presented in Table 1, was designed for the firm's owner and consisted of 14 questions divided into three thematic blocks: (1) Demographic information about the firm and its owner; (2) Technological advances; and (3) Impacts caused by COVID-19.

Table 1. Interview Guide for the Firm Owner

1. Demographic Information about the Firm and Owner
1. Number of clients
2. Years of operation
3. Number of employees
4. Legal status of the firm
5. Owner's educational background
6. Classification of the firm (small, medium, or large)
2. Technological Advances
1. What benefits were observed after the implementation of the electronic invoice and XML file?
2. What changes occurred following the introduction of SPED Contábil?
3. Is your firm currently adapted to eSocial?
3. Impacts Caused by COVID-19
1. Did the firm's routine change after the onset of COVID-19?
2. Did the firm adopt a home-office model for at-risk employees?
3. What measures were taken to maintain productivity while working remotely?
4. Did you need to acquire new technological tools to adapt during the pandemic? If so, which ones?
5. Do you intend to maintain the changes implemented during the pandemic after COVID-19?

Note. Adapted from Santos et al. (2019).

The second interview guide, directed to employees, contained one section "Reflections of the Changes on Employees" comprising ten questions, as shown in Table 2. Questions from sections 1 and 2 of the owner's guide were adapted from Santos et al. (2020), while the remaining questions were developed by the authors of this study.

Table 2. Interview Guide for Employees

1. Reflections of the Changes on Employees
1. Have you received training on eSocial? What is your perception of it?
2. Were you able to maintain your work routine during home office? How many hours did you work per day?
3. Did you experience difficulties with remote work? If so, what were they?
4. Did the firm provide technical support while working from home?
5. Did your productivity decrease during the pandemic (while working remotely)?
6. Was there a proportional reduction in working hours and wages according to MP 936 (Law No. 14.020)?
7. Did you have the option of temporarily suspending your employment contract? What is your opinion about this federal measure?
8. What were the main challenges faced by the firm in adapting to these changes?
9. How were clients assisted during the most critical period of the pandemic? Was face-to-face contact required?
10. Among the technological tools available, are there any that could further automate or optimize daily operations but have not yet been implemented? Which ones?

Note. Developed by the authors.

Data Analysis Procedures. Following data collection, the analysis was carried out in four sequential stages: i) Initial Data Organization: All interviews were compiled into a unified database and assigned identification codes to ensure traceability and control over participants' responses. ii) Transcription of Interviews: Each interview was transcribed verbatim, preserving the original meaning and nuances of participants' statements. iii)

Exploratory Reading and Initial Selection: The transcripts were read in full, and excerpts directly related to the research objectives were highlighted.

This preliminary screening sought to reduce data volume while retaining material relevant for subsequent analysis. iv) Interpretive Analysis: Selected excerpts were examined through interpretive content analysis to understand how digital accounting was perceived by different participants. This stage enabled the identification of technological changes and their role in shaping the effects of the COVID-19 pandemic on accounting service provision.

3.1 Demographic Data of the Firm and Its Owner

According to the data collected, the accounting firm manages a portfolio of approximately 150 active clients. The professional staff comprises ten employees, classifying it as a small-sized enterprise. Legally, it operates as a sole proprietorship, and the owner holds a technical degree in accounting.

The owner reported that his professional career in accounting began shortly after completing technical training in 1986. His first firm was established through a partnership in the northern region of Mato Grosso, where he remained until approximately 1996. After the partnership was dissolved, he relocated to a city in the state's northwest region, recognizing its potential for economic growth and the scarcity of accounting offices. There, he continued his career independently, establishing his own practice as a sole proprietor.

4.1 Technological Advances

When asked about the benefits resulting from the implementation of the electronic invoice and the XML file, the firm owner identified several advantages. Prior to these systems, invoices were prepared manually, a process considerably more time-consuming than the current automated model. The respondent noted that automation enabled the firm to expand its client portfolio without increasing staff size, as bookkeeping tasks once performed manually became systematized. The use of XML files required procedural adjustments, yet it also made invoice processing faster and more secure. The benefits highlighted by the owner improved efficiency, process automation, and a more strategic role for accountants are consistent with those discussed in the literature (Rodrigues & Ribeiro, 2024; Osayk, 2023).

Regarding the changes stemming from the implementation of *SPED Contábil*, the interviewee emphasized the system's large volume of information, observing that many data points are repetitive. Nonetheless, he acknowledged the system's importance for tax authorities, particularly its capacity for real-time data cross-checking. This finding corroborates Dos Anjos et al. (2018), who demonstrated that SPED allows regulatory agencies to interact directly with taxpayers through immediate access to electronic invoice records. Moreover, the system facilitates the rapid identification of tax irregularities and fraudulent activity (Aparecido, 2021). Accordingly, Albuquerque Filho and Lopes (2021) argue that the success of accounting professionals depends largely on their ability to continuously enhance their technical knowledge and proficiency in operating SPED.

Concerning *eSocial*, the owner viewed the federal government's initiative to unify labor-related information as highly positive. This perspective aligns with broader organizational assessments that regard eSocial as a tool for integrating clients and accounting professionals while promoting more standardized and efficient work practices (Conceição, Lima & Martins, 2020).

The owner added that, although the firm's staff has since adapted to the system, the initial implementation phase posed organizational challenges due to the large volume of data requiring reconciliation. He also reported investing in professional development courses to train employees and relying on the accounting software provider's technical support for necessary updates. These observations are consistent with Dallabona and Vigarani (2024), who found that despite improving communication with tax authorities, eSocial's implementation introduced bureaucratic obstacles related to system integration, training requirements, and technical flaws in the government platform.

Overall, research suggests that many accounting firms and service providers remain insufficiently prepared for the full implementation and effective use of eSocial (Silva et al., 2016; Fagundes et al., 2019). This gap stems from the platform's technical complexity, which demands significant expertise and adaptability from professionals.

In this regard, Dantas, Pereira, and Sousa (2021) emphasize that accountants have been actively seeking to update and refine their skills to keep pace with frequent modifications introduced by eSocial, ensuring compliance and efficiency in labor and tax reporting. Furthermore, the system's adoption requires substantial investment in training, system adjustments, and internal reorganization reinforcing the need for structured institutional preparation to meet its ongoing demands.

4.2 Impact Caused by COVID-19

When asked whether the firm's routine changed after the onset of COVID-19, the interviewee stressed that it was necessary to implement several measures to adapt to process changes and maintain adequate client service while complying with health restrictions to protect employees. He noted that some clients experienced financial hardship during the pandemic, explaining: "Some clients had to close their businesses for a few days to comply with municipal decrees. Seeing their situation, I decided to reduce their service fees during the most critical phase of the pandemic." (Owner)

The findings of Silva et al. (2023) similarly revealed that most respondents in their study temporarily or permanently reduced service fees to maintain competitiveness and client loyalty amid economic instability and shifting market demands.

Regarding the adoption of remote work for employees in high-risk groups, the owner explained that this arrangement was necessary for only one employee who fit that category. The remaining staff continued working in the office while observing social-distancing protocols and preventive health measures. To sustain productivity, weekly virtual meetings were held to align work procedures, and the remote employee participated online. The owner emphasized that automation features embedded in the firm's accounting system were essential for maintaining performance during this period.

In this context, digital accounting transformed the execution of accounting services by replacing physical documents with software that facilitated interaction between accountants, clients, and suppliers, thereby accelerating processes, increasing automation, and enabling near-instant communication (Ferreira et al., 2022). It also enhanced coordination with remote employees, allowing client support to continue without in-person contact and ensuring uninterrupted operations throughout the pandemic (Sargin et al., 2022; Tenório et al., 2023).

When asked whether new technological tools were required to adapt during the pandemic, the owner reported that no new acquisitions were necessary; instead, the firm made minor adjustments to existing tools. To streamline communication with clients, the firm relied on widely used applications such as WhatsApp, Zoom, and Google Meet (Silva

et al., 2023).

Concerning the permanence of changes introduced during the pandemic, the interviewee stated that the lessons learned during that period would remain influential and that the productivity-enhancing adjustments would be retained. He added that the firm is evaluating additional tools to further improve performance and minimize reliance on paper-based processes.

In summary, digital accounting played a pivotal role in modernizing workflows through automation and remote collaboration, enabling accounting firms to swiftly adapt their operational structures during the COVID-19 pandemic while minimizing disruptions to service continuity.

4.3 Reflections of the Changes on Employees

To capture the perceptions of the firm's employees, ten interview questions were developed by the authors to explore their views on the organizational and technological changes resulting from the COVID-19 pandemic.

When asked whether they had received training on *eSocial* and how they perceived the tool, employees responded affirmatively, noting that several training sessions were required to deepen their understanding of what they described as a complex and often challenging system. They emphasized that the firm provided full support and commitment throughout the implementation process. As Röhrs and Da Silveira Kappel (2020) observe, *eSocial* implementation requires not only mastery of the platform but also a comprehensive understanding of labor legislation, social security calculations, and other technical aspects to ensure the accuracy and reliability of data submitted to tax authorities.

This question was directed mainly to employees in the human resources and payroll departments, as these areas were most affected by federal measures such as reduced working hours, contract suspensions, and vacation advances. Responsibility for *eSocial* submissions typically lies within HR and Payroll, which resulted in altered workflows, increased time pressure, and more frequent client communication (Oneda & Martins, 2021).

The employee who worked remotely due to being in a high-risk group was asked whether she managed to maintain her work routine and how many hours she worked per day. She reported a temporary decline in productivity during the first days, emphasizing the challenges of balancing professional and domestic demands within the home environment, where distractions were frequent.

Regarding the difficulties faced while working remotely, the interviewee explained that she initially struggled due to the lack of an adequate workspace. However, with the firm's assistance, she was able to quickly adapt and received ongoing technical support throughout the remote work period. Over time, she noted a significant improvement in her performance, which encouraged the firm to consider maintaining hybrid or remote arrangements for some employees on a permanent basis. These findings are consistent with Alvarenga et al. (2020), who found that employees did not experience major challenges working independently from their teams, and with Araújo and Silva (2021), who observed that remote work was generally perceived as beneficial by participants.

When asked whether there had been a proportional reduction in working hours and wages as provided by Provisional Measure (MP) No. 936/2020, enacted under Law No. 14.020, employees stated that the firm's workload remained steady, and therefore the measure was not applied. Their perception of the temporary suspension of employment contracts also established under MP 936/2020 was positive, as they viewed it as a crucial initiative for preserving jobs. According to data from the Ministry of Economy, by the end of June 2020,

approximately 12 million individual and collective agreements had been executed under this program.

When questioned about the main challenges the firm encountered in adapting to pandemic-related conditions, employees identified the lack of an automated client service platform as the greatest initial difficulty. They also mentioned the challenge of keeping pace with the numerous provisional measures issued at the beginning of the pandemic, most of which focused on labor regulations and required rapid procedural adjustments.

Finally, when asked whether there were additional technological tools that could improve automation and daily operational efficiency but were not yet available, employees acknowledged the potential of several such tools. They cited, for instance, customer service systems that would allow clients to access an integrated online platform linked to the firm's accounting system, through which they could independently generate documents such as payslips and certificates without direct contact with staff.

The employees' views on technological innovation in accounting work are consistent with Cosenza and De Rocchi's (2014) assertion that accounting continuously evolves to meet stakeholder information needs while incorporating the technological advances of each era, both scientifically and professionally.

5 FINAL CONSIDERATIONS

Technological advancement has driven profound transformations in the provision of accounting services, while the COVID-19 pandemic imposed unprecedented challenges on business structures. Within this context, the present study sought to identify the role of digital accounting amid the COVID-19 crisis in sustaining accounting service delivery. To achieve this objective, two semi-structured interview guides were developed and administered to the owner of an accounting firm and eight of its employees.

The findings revealed that digital accounting had already been incorporated into the firm's operational processes prior to the pandemic. Automated systems proved essential to maintaining activities during the COVID-19 crisis, as tools such as *SPED* and *eSocial* enabled the timely submission of information to tax authorities. Technological advances also fostered greater flexibility through remote work and virtual meetings. These results align with those reported by Araújo and Silva (2021), who highlight digitalization as a critical factor in the continuity of accounting operations during periods of disruption.

The results further indicate that digital accounting ensured the continuity of accounting services in two primary ways. First, it enabled firms to sustain client relationships and execute tasks electronically, without the need for physical contact. Second, it underscored the need for continuous system upgrades, which presented challenges for both the firm owner and employees due to the growing demand for training and technological adaptation. From another perspective, process automation supported remote work arrangements, optimized workflows, and facilitated problem-solving through virtual platforms. Nonetheless, the findings suggest that ongoing innovation in accounting systems remains necessary to further enhance service efficiency and strategic value creation.

From an academic standpoint, this study contributes to the literature by expanding the discussion on the impacts of digital accounting in times of crisis. It demonstrates how digital platforms such as *SPED* and *eSocial* sustain business continuity and regulatory compliance while reshaping internal routines and client interactions. From a practical perspective, the research reinforces the view that digitalization constitutes an essential strategy for the resilience of accounting firms. It emphasizes the importance of continuous professional training to mitigate technological barriers and highlights remote work and virtual collaboration as effective

mechanisms to promote flexibility, efficiency, and knowledge sharing. Additionally, it underscores the necessity of constant software updates to ensure agility and innovation in client service delivery.

From a social perspective, the study shows that digital accounting played a pivotal role in maintaining essential economic and fiscal services for businesses and society, ensuring the timely fulfillment of obligations during a period marked by uncertainty. The findings also stress the relevance of digital inclusion in the accounting profession, as ongoing training helps reduce technological inequalities and enhances the quality and reliability of information provided to stakeholders. Moreover, remote work enabled by automation contributed positively to professionals' quality of life by fostering better work-life balance and strengthening public trust in the accounting profession through the transparency and continuity of its services.

As a limitation, the study relied solely on qualitative interviews, which may have restricted the scope and generalizability of the findings. Future research is encouraged to employ mixed methods or comparative designs to measure and contrast the productivity levels of employees working on-site and those continuing in remote or hybrid arrangements after the end of the COVID-19 pandemic.

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