



IMPACTS ON SPENDING ON ISSUE OF INVOICE BY COMPANIES ON THE CLOTHING MARKET AFTER OF ELETRONIC INVOICING (E-invoicing): A FIELD STUDY IN ROLIM DE MOURA, STATE OF RONDÔNIA (BRAZIL)

Cleberon Eller Loose, Diego Fernando Batista, Suzenir Aguiar da Silva Sato,
Nilza Duarte Aleixo & Andréia Duarte Aleixo

Professors and Researchers of Department of Account Science at Federal
University of Rondônia – UNIR, Cacoal (Brazil)

Abstract

The use of invoice was created in Brazil¹ in the year of 1970 with the agreement of ICMS Tax (no number) that forced the all company taxpayer of the Tax on the circulation of goods and services (CMS) and Tax on industrialized products (IPI) the issue of tax document, since then the document most used was the model 1 Invoice, that until the appearance of E-invoicing, in the year 2006, there were no changes, this new document has brought the objective of reducing the environmental impact of printing and paper use, the reduction of costs of corporate issuers of document and facilitating the process of supervision. The study intended to verify that the reduction of costs described by project actually occurs with the replacement of the 1 model Nota Fiscal by E-invoicing. They were conducted 28 semi-structured interviews consisted of open-ended and closed-ended questions. The research was conducted with those responsible for issuing the tax document in business clothing retailer that are associated with the Commercial and Industrial Association of Rolim de Moura (ACIRM). With the obtained results it was found that the reduction of costs can reach 60,92 %, but this reduction may vary as a result of certain factors, such as the number of notes issued during the period of validity of the digital certificate, because the amount spent on the purchase of the digital certificate will be prorated by the number of notes issued during the period, which may be 01 year if you use the A1 e-certificate or 03 years with the use of the A3 e-certificate.

Key words: Spending. SPED. E-invoicing .

1 INTRODUCTION

¹ Translator's note: The brazilian word **Nota Fiscal** has a different meaning of another countries. In English, the idea more near, is Invoicing.

Receita Federal is a brazilian name equivalent to the IRS (*Internal Revenue Service*) in American English. But in British is HM (Her Majesty) Revenue & Costums or Inland Revenue.

Every company that contributes with the Transactions Tax related to the Movement of Goods and Services in Interstate Transportation, municipal and Communication (ICMS) or Tax on Industrialized Products (IPI), after the creation of the Protocol ICMS s/No in the year 1970, it is required to issue of tax documents, which it will cover up the movement of goods. Among the tax documents the most known and used is the Invoicing model 1 or 1A, document this absolute and without major changes until the year 2004 when you start the process of computerization of information (AZEVEDO 2009).

The First National Meeting of Tax Administrators (ENAT) was a landmark for the beginning of computerization of tax operations. This change that became reality only in the year of 2006 when the issue of the first Electronic Invoice (e-invoicing). The project seeks benefit since the issuer until the population, among the benefits we can cite some, such as: reduction of use of roles, facilitation in monitoring, calibration of the statements in the whole national territory by reducing costs in the process of supervision, the issuance and receipt of the invoice.

With the requirement for the adoption of this new document, it has to check whether the reduction of costs, which is proposed in the project have an impact on companies, or if only with regard to the replacement of previous spending by new. Thus, it was verified through companies that have as main activity the trade clothing retailer installed in the city of Rolim de Moura - RO, and what were the impacts suffered by the company after the adoption of this new document.

In this sense, the overall objective of this work is to highlight what has been the impact on spending of companies with the deployment of the E-invoicing, and to better outline the research, three specific objectives were cataloged: raise the expenses that the company had when used Invoicing model 1 or 1A; identify the expenses with issue of E-invoicing; and compare the costs of Invoicing model 1 or 1A and the now arising from E-invoicing.

For this reason, we performed an exploratory research with 28 companies, through a semi-structured interview with open-ended and closed-ended questions to officials and owners that are directly linked to the issue of Invoicing which had their questions grouped according to their similarities. It was Subsequently performed an analysis of the data with the aid of electronic tools and allowance of bibliographic material , which helped in the presentation of the results found.

It has been found that may occur to the reduction in the cost of issuance of e-invoicing to replace the Invoicing model 1 or 1A, but for this it is necessary to first that the responsible understand the whole process and make sure the requirements of this new project. The reduction of costs is directly related to the factors that influence the achievement of this result, we can cite some as: existing technology in the region, the number of tracks that are printed from the DANFE and especially the number of notes that emits. The number of notes is essential to achieve the objective tax, because it will be used to apportion the expense with the acquisition of the digital certificate, a situation that may reduce or increase the unit value spent by note issued, in comparison to model 1 or 1A.

This difference occurs mainly in favor of classification suffered because of the costs that are involved in the issuance of the document, since the acquisition of games notes that occurred when you emit Invoicing model 1 was a variable expense, by which the value spent on acquisition was variable in relation to the number of notes that was issued, the e-invoicing has a cost basically fixed, why would you use a digital certificate for authorization and issuance of the document and its printing can be carried out in a plain paper (bond). Therefore, the value of the acquisition of the certificate will be awarded to all the notes will be issued within the period of validity of the certificate.

2 THEORETICAL FRAMEWORK

2.1 TERMINOLOGIES OF COST ACCOUNTS

The cost accounts consists of terminologies, between the main we can quote the expenses, costs and costs. The expense is defined by Martins (2010 17p) Being the "purchase of a product or service that generates financial sacrifice for the entity". Within this nomenclature is presented to the terminology of disbursement that represents the payment that is resulting from the acquisition of this well, this does not always occur that if you have an expense, because the financial sacrifice proposed may be a promise of future payment (Martins 2010).

For Martins (2010), the costs are the costs of goods and rights that are consumed directly or even indirectly that guarantee the revenue. The Committee of Accounting Pronouncements (CPC) the CPC 00 describes the expenditure being those that occur in the course of usual activities of the entity", presenting as an example the cost of sales, wage and price reductions, which are expenses for the period more is not linked to production, except the depreciation of equipment used in the production, because these should be attributed to the costs of the product produced.

The cost terminology is defined by Martins (2010, p . 17) Being a "*spent on the good or service used in the production of other goods and services*", therefore even before becoming a cost or expenditure this are considered spent. We can cite as an example the purchase of raw material, that in the act of acquisition this is classified as an expense and the time that is used in the production of a good or the performance of a service it becomes a cost (Martins 2010).

According with Martins (2010), until the industrial revolution only existed basically the financial accounts or general as it is also known, because in this time of the year for verification of costs was only used the balance of stock, where he used a formula to identify the Cost of Goods Sold (CMV) or Cost of Goods Produced (COGS) as it's known.

$\text{Initial Stock Purchases (+) (-) ending Stocks (=) Cost of goods sol}$

After the industrial revolution the accounting has become more complex due to the emergence of machinery used in the production, being necessary to the allocation of expenses with the machinery, thus occurs the emergence of cost accounts (Mattos 2012).

The principle of cost accounting was to measure the dollar value of inventory and the result of the company, in order to facilitate the work of counters and the taxman. With the passing of the years this goal has been evolving and the accounting of costs has to be of great importance to administrators, leaving only display values for the statements, to provide data for control and aid in decision-making concerning the production (Costa 2013).

Year after year the market has been growing considerably. This growth has ceased to greater competition, this makes companies look better mechanisms to set their selling prices, a tool adopted is the cost accounting, which to be useful requires a strict control. However, in the current situation to know the cost is not enough to set selling prices, it is necessary to check the market price, so that the business does not lose market because of exorbitant values, only that we too need a detailed control of costs, where to check that the product will bring profitability in its operations (Martins, 2010).

According to Martins (2010), the differentiation between costs and expenses in theory is very easy, where costs relate to costs incurred in the production of the good or service, and the expenses relating to sales administration and financing are costs, but in practice it is not so easy, due to the fact that some cats do not allow this separation in a clear and objective way.

In this sense, Costa (2013) affirms that the expenses that are not used in the production process, and that are used to obtain revenue, are considered expenses. They are also posted some examples by Martins (2010), since they are worn with department of human resources and personnel, accounting department, purchasing department and storeroom.

With the difficulty for the separation of certain expenses, such as for example, the purchasing department that performs purchase both for administration and for the production, according to Martins (2010) were adopted some procedures with the objective of resolving or simplifying the distribution of these expenses, which are:

- a) Values irrelevant within the total expenses of the company should not be divided.
- b) Relevant Values, however repetitive each period, but that has its most defined as expenditure should not be prorated.
- c) Values whose apportionment is extremely arbitrary also should not be divided.

Cost is defined by Nascimento (2001, p. 168). 25) as the "Sum of goods and services consumed or used in the production of new goods and services, translated into monetary unit", where Wernke (2004) complements stating that in the case of industries spending with raw materials, wages and social security contributions of factory workers, depreciation of machinery and furniture used in this production are transformed into costs.

With all the technological and industrial evolution occurred in companies cost accounting also needed going through changes, which were made aimed at the development of accounting in order to bring clearer information and detailed to administrators. This way the accounting began to classify the costs into direct and indirect; fixed and variable, which allows a higher quality of information on the costs of production or provision of service.

The fixed costs, according to Nascimento (2001), represents that spent that independent of the quantity produced will not suffer variation, since the variables are represented by those expenses that changes together the quantity produced. The author Martins (2010) stands out as an example of fixed cost the amount spent on rent for the building in which it is carried out the production of the goods, because this independent of its production is always maintain the same; for variable cost it presents the expenditures with raw material that will result in a variation in the period in accordance with the production.

A characteristic of the fixed cost is that even it being fixed, this is not to say that the value will be repeated for all periods, this cost may submit changes to a period to another, one example is the readjustment of rent. The costs classified as fixed may suffer a new classification, being repetitive and non-repetitive; as the name already defines, the repetitive are those that have the same value for several periods, an example is the depreciation; non-repetitive are those that every period suffers a change in its value, example is the energy of the plant. But even the costs classified as fixed repetitive does not have the same value for ever, and there may be changes in your amount, if there is an increase in production capacity and/or provision of services (Martins 2010).

In his another classification, the costs are separated into direct and indirect, this classification is based on the relationship between the product and the cost. Direct costs are those that have a direct connection with the production, with some exceptions normally costs classified as direct is related to variable costs. Already the indirect costs are those that are not connected directly to the productive process, therefore depend on a criterion for allotment to identify their participation in the production, for the most part correspond to fixed costs (Martins 2010).

The costs as well as costs are also falling in fixed or variable. This classification is compared with the cost, where the fixed costs are those that are independent of the volume of activity, we can cite as an example the cost of advertising, that the sales volume does not directly affect the expense of such activities, now the commissions paid to salesmen become a variable expense because they are dependent on the volume of sales (Martins 2010).

2.2 TAX LAW

The term tribute is existing since the year of 10,000 A. C. where the kings and nobles controlled the recovery rate of the population. As at that time there was no legislation to control the fee, the values were exorbitant and the workers became increasingly indebted. Only in the year of 1400 began to emerge some laws that made the collection less abusive (Ferrari, 2013).

The concept of tribute is given by Brazilian Tax Code (CTN) (Article 3) as being "all pecuniary payment in currency or whose value it is possible to express, that does not constitute punishment for unlawful act, established by law and charged by administrative activity fully bound", more clearly we can say that it is the obligation arising from the relationship between a person and a creditor who has the right to collect tribute, which must be expressed in local currency of the country, and be paid independently of infringement against law and the will of the taxpayer, the tax can only be charged when established in law (Fabretti 2005).

In Brazil the tax law came into being in the year 1965 where the menu CASES 18/65 constitutional tacked a tax system in the country, and in the following year he created the Brazilian Tax Code (CTN) that brought more specifications in relation to tax law (Paulsen 2012).

The tax law is defined by several authors, and the relationship between the state and the taxpayer, which represent the financial activities that match a revenue to the organization. Relationship that is governed by law, and may be of national competence, state and even municipal. In its Art. 5 the CTN classifies taxes in 03 classes, which are: Taxes, fees and contributions of Improvement.

2.2.1 Classification

As defined by CTN in its Article 5 (1) in its first and main classification of tribute is the taxes, which is expressed in its art. 16 (1) as being "the tribute whose obligation is generating fact a situation independent of any specific activity on the taxpayer". Second Fabretti (2005) the tax as imposed by law, independent of any activity directed to the taxpayer, is due, not having any bond between an activity from the state to the taxable person, i.e. does not require mandatory consideration of State.

Second Paulsen (2012), it is of fundamental importance and duty of all the people contributing to the public expenditure, and the distribution is related to the power-contributory benefits, therefore, the amount to be paid will be the value of basis of calculation. We can mention as an example the Property Tax (IPTU), which must be paid annually by the municipality regardless of any activity performed, where its value will be calculated in accordance with the value of the property; another example is the Tax on the Property of Automotive Vehicles (IPVA) which is paid every year by the owner of the vehicle regardless of any activity, and the value of your time will be of the value of the good. The tax in accordance with Articles 153 to 155 of the Federal Constitution of Brazil (CF) are under the competence of the union, state or municipalities.

Defined in articles 77 and 78 of the CTN the rate corresponds to another kind of tribute which originates from the use of the public service, effectively, as a result of a given activity or is the provision of taxpayer. As it is in the interest of the taxpayer are not because of the population as a whole contribute to such activity, thus comes the competence for imposition of tribute to be paid by the taxpayer to which to benefit from the activity provided.

In Article 77 the NTC in its sole paragraph specifies that the basis of calculation or event rate may not be the same applied to taxes and also should not be calculated on the basis of social capital of companies (Fabretti 2005). As cited by Paulsen (2012) is the fee for costing of activity by reason of the provision requested by the taxpayer, and may not have their destination divorced from the activity. Some examples of such that we can highlight of rates are: court fees and licensing fees to vehicle.

The contribution of improvement is provided for in Article 81 of the CTN where it is clear that its allocation is directly linked to an activity that will bring about a real estate recovery (IRS). The CTN in its art. 82 highlights some minimum requirements for its chargeability, being them:

- a) Description of the project.
- b) Budget of the costs of the work.
- c) Determining the proportion of the cost of the work to be funded by contributions.
- d) Demarcation of the area benefited;
- e) Determination of the factor of observation of the benefit of the appreciation for the whole area or for each of differentiated areas, contained therein.

Second Fabretti (2005), by the requirements set in art. 82 of the CTN and the possibility of challenging the part of the interested parties in practice there are rare cases in which occurs the levying of the contribution of improvement, and when that occurred, never met the minimum requirements outlined in the legislation.

The constitution in its articles 148 and 149 describe in addition to the 03 species dependent highlighted by CTN more 02 tax rules, which are: compulsory Loans and social security contributions. Where their creations are a matter only of the European union. According to art. 148 of the Federal Constitution of Brazil (CF) the compulsory loan can be established through complementary laws and has the function to meet extraordinary expenses, arising from situations of public disaster, war and its imminence (Sabbag 2012). The social contribution described in Article 195 of CF which is funded by the entire population of form right or indirect. We would like to highlight as an example of social contribution to payroll by the employer to the person who provides services to him.

When it comes to taxes, in the year of 1970 was signed the ICMS (no number) establishing the obligation of taxpayers in the Tax on Industrialized Products (IPI) and Tax on Relatives Operations about Movement of Goods and Services in Interstate Transportation, municipal and Communication (ICMS) to embrace the issue of tax documents, between the related documents in the arrangement was nota fiscal model 1 or 1-A.

2.3 INVOICING

Established by ICMS agreement s/no. of 15th December, 1970, the Invoicing has as its main purpose support the movement of goods, sale, transfer, returns and other companies are obliged to contribute with the ICMS and IPI. For the issue of the Invoicing, it is required that the first Print Authorization of Tax Documents (AIDF) to then print out the document graphics in authorized in this procedure.

With the passing of the years the legislation governing the issuance of the tax document in paper not suffered no change in its essence, what we have are only technological developments that came to assist taxpayers in complying with their obligations. In the year of 1970 was created the AIDF, a way to control the issuing of tax documents, since there was no knowledge of new technologies that allow the supervision (Azevedo 2009).

While the issue was manual if needed people with good handwriting, but in the following years, after the intensification of the manufacture of typewriters, the issue manual is replaced by typing the data in note, even with this evolution was still going required the AIDF for manufacture of the blocks of notes pre-printed.

Already in the year 1990 there is a new technology, computers with the aid of other peripherals such as dot matrix printers have facilitated the issuance of the document. With this new change the labor needed to qualify for that could handle these new equipment. Even with all the technological developments that came with the passing of years even if it was necessary to issue the AIDF, because there was no tool that could replace (Azevedo 2009).

In the year of 2005, with the emergence of a new model of Invoicing, the e-invoicing, if you start the process of replacing the AIDF by another form of emission control document entities. With this new tool the Invoicing will no longer issued in batches as you did with the AIDF, now the authorization number will occur the

number by means of a digital certificate to authenticate and authorize the issuance of tax document. The Project of E-invoicing began in 2004 and is part of the project called Public Digital Bookkeeping System (SPED).

2.4 PUBLIC DIGITAL BOOKKEEPING SYSTEM - SPED

In the year of 2003 was promulgated constitutional menu no. 42 which amends the Tax System National (STN) with the task of promoting the integration of the three governmental spheres, and there should be sharing of registers and tax information (BRAZIL, 2003).

To put into practice the integration which was established by Constitutional Amendment no. 42, in the year of 2004 was the First National Meeting of Tax Administrators - ENAT, where met members of federal revenue, the treasury department and the department of finance, looking for solutions to integrate federal, state, and municipal governments. At this meeting which was held in the city of Salvador-BA was originally approved two major projects: the Register Synchronized and the Digital Bookkeeping (ENAT 2005).

The following year happened the II ENAT, this in turn was conducted in the city of Sao Paulo/SP, and which had as its main objective to practice projects signed in 2004 at I ENAT. At this meeting were signed the cooperation protocols no. 2 which sets out the advantages and proposal for implementation of the System of Public Digital Bookkeeping (SPED) and the paragraph 3 that offers the benefits and the form of implementation of the e-invoicing project, starting the use of digital signature for issue of Invoicing (RECEITA FEDERAL 2005).

The project Public Digital Bookkeeping System (SPED) was created in 2007 by decree 6,022 and integrates the Growth Acceleration Program (PAC) established by the Federal Government. This project was a landmark for computerization of information and the beginning of cooperation between tax authorities (*fiscos*) ball municipal, state and federal (RECEITA FEDERAL 2012).

At the beginning the project SPED was composed of three sub-projects: the digital accounting records, tax bookkeeping, and the invoice by electronic means. In the first time the main objectives of this project are unify the tax obligations, standardize the ancillary obligations of taxpayers throughout the country and promote the integration of *fiscos* at the national level, thus making access to information more practical to reduce, in time and financial expenses, the supervision of information accounting and tax (RECEITA FEDERAL 2012).

The project SPED arose with the ambition to change the form of presentation of ancillary obligations, not reducing more unifying, standardizing and sharing such information. This procedure has benefited the supervision, where it becomes more agile due to its standardization, by digital and the reduction of red tape for sharing of tax information, since they are accessible the three governmental spheres (AZEVEDO, 2009).

This process has in its main objective assist the taxman, since with the large number of demos, the difficulty of monitoring each day that passes it becomes slower and more complicated. With the digital signature and the sharing of information between the governments, there was a great benefit, which not only benefits the taxman, but also companies, lowering your costs with broadcast and storage, but it also reduced the time of transport, since the information is more accessible and better understanding (YOUNG, 2009).

In addition to agility, and reduction of costs in the process of businesses and monitoring and Azevedo (2009) highlights another very important point to which the project SPED provided, where with the sharing of digital information and its authorization and broadcast are in real time, making it possible to carry out the comparison of data, reduces and facilitates the identification of illegal tax. Previously with the use of roles, this was almost impossible, because when identified any possibility of fraud was asked to entity the presentation of their information in a specified period of time. Today if the taxpayer issue a note of output, automatically the taxman has access to information that the recipient has made a purchase.

2.5 DIGITAL CERTIFICATE

Digital certification emerged in 2001, after the creation of the Provisional Measure no. 2200. The author Young (2009, p. 19) cites the digital certificate being "an electronic document, digitally signed by a third party trusted, which associates an entity (person, process, server) to a public key", already in a simpler way Azevedo (2009, p. 55) Describes being "how to identify the authorship in operations via the internet". Thus with the use of digital certification becomes possible to identify the origin of a transaction. The issue of the certificate can be made either by a physical person or a legal person and its emission is only permitted by a certifying authority (AZEVEDO, 2009).

The digital certificate is composed of information standards that are required by Authorizing, Young (2009, p. 19) Describes these data being "name, e-mail, CPF, public key, name and signature of certifying that the delivered" and also describes being "a portfolio of virtual identity". The digital certificate has several functions, among them is to subsidize the project SPED, where it is necessary to use this to authorize the tax documents, which ensures its validity (AZEVEDO, 2009).

There are two types of certificates that can be issued, the A1 and the A3. We would like to highlight two basic differences between the models, the first is that the A1 license has its validity to 01 (one) year, and this is stored in your own computer, because the A3 is stored on a smart card or *token* and have its validity for 02 or 03 years. Another important point with regard to the two models is that the A3 is more secure because it is stored on a smart card or *token* does not allow the export or any type of copy, which is not the case for the A1 that can be exported at any time of a computer (AZEVEDO, 2009). These two models of digital certificates have features large oscillation in their costs, because there are various certifying, where each one offers services with special features and different prices.

2.6 ELECTRONIC INVOICING (E-invoicing)

At the beginning there was a great difficulty in identifying a pattern to which it would be possible to use throughout the national territory, thus representatives of the State of São Paulo and Rio Grande do Sul were to Chile, because it was already in practice the project called Electronic Invoicing, which sought a solution to solve the technology problem faced by those responsible for the project (DE MELLO, 2010).

After many studies, even on the basis of projects used by other countries as was the case of Chile, in the year of 2005 was distributed invitations to companies for a presentation of the project E-invoicing, where 647,200 volunteers to check and put into practice rules defined by the responsible team. For selection of companies invited were studied in the States of São Paulo, Bahia and Rio Grande do Sul the largest contributors and transmitters of Invoicing, also found a way to select companies in the most varied sectors (Young 2009).

After the presentation of the project, 18 companies invited showed interest, in addition to these, another that was not invited to participate more learned of project proved favorable and sought the responsible and has made available. To check the status of this company was because it dovetailed into requirements and that there was not yet any firm which has already been entered for the beginning of the tests, so the project was attended by 19 companies to start their activities (DE MELLO, 2010).

In the month of October 2005 began the meetings between representatives of 19 companies and the tax that would participate in the pilot project, these meetings have been a landmark for the definition of technical documentation and layouts in order to initiate the project on E-invoicing. A memorable date is December 20, 2005, this day was approved the Cotepe Act no. 72/2005, which had all the technical specifications for emission of the E-

invoicing, including the fields of the file to be used by the file E-invoicing and the Auxiliary Document the electronic Invoice, the DANFE.

The official ceremony to launch the e-invoicing occurred on March 30, 2006, in the city of Sao Paulo and counted with holdings of various authorities that represented the entire part of the tax authorities. On the day 3rd, April, 2006 began the pre-operational phase, in this situation the official document for the operations continued to be the on the basis of paper pre-printed in graphic after the issuance of the Permit to Print Tax Document (AIDF), however with the notes of paper was forwarded a E-invoicing, this process was important for the development of the Adjust Sinief no. 04/2006, where he presented changes resulting from the tests performed by companies in the pilot project (DE MELLO, 2010).

On September 15, 2006 began the issue of tax notes electronic with legal validity, and thus the elimination of documents issued in papers; the first companies to issue e-invoicing were those of the State of Sao Paulo, it is important to highlight that there is a controversy on the date of the first note issued, due to the 19 companies waiting to be a part of history, with so many shifts to be the first to issue E-invoicing. Occurred so that the Treasury Secretary (SEFAZ) in Rio Grande do Sul has posted the portal for issuance of e-invoicing at the end of the afternoon of the day September 14, 2006, occurring as the first issue in this day, the company Dimed Distributor of medicines, but officially the first electronic invoicing was issued on 15th September, 2006 (DE MELLO, 2010).

It is worth noting that from the emission of the e-invoicing will no longer be represented by a printed form as was the Invoicing model 1 and becomes an electronic document in XML format that must be signed by a digital certificate. The DANFE no longer matches the Invoicing and yes a graphical representation to accompany the transport, for this it is not necessary to print more than one track of the document, as it is required to save the digital file in XML format. It is under the responsibility of the issuer provide the file to the recipient and it is the responsibility of both to maintain custody of this for 05 years (Azevedo 2009).

From the year 2006 starts the popularization of corporate issuers of e-invoicing, at the end of the year 2006 more than 50 companies took part in the 2nd step of volunteers. For this second stage, the responsible for the project were very strict, and established timelines for adequacy and initiation of activities. After the establishment of these companies, the directors have suffered a great deal of pressure by means of political entities and businesses in the pilot project, being obliged to change the strategies used. On the day April 01, 2008 the Protocol ICMS No 10/2007 has forced companies to liquid fuels and smoke issuing of the invoice by electronic means, from then were approved new protocols that have been accommodating the other sectors to the obligation of the change to the use of digital certificate to issue of Invoicing. It should be noted that there was always a concern for the approval of protocols ICMS on the part of federal units, where contained deadlines for adjustment and adaptation of changes (De Mello, 2010).

With a change of strategy, until the end of the year 2009 more than 62 commercial sectors were obliged to issue the invoice through digital certification. With the ICMS Protocol no. no. 42/2009 was amended again to strategies for forcing companies still not "*options person*" by the use of digital certificate in their operations with Invoicing, then this protocol was adopted that for the year 2010 would be framed to this change all wholesale distribution companies and industry that were still not bound by other protocols.

With the change of strategy in the year 2010, you can say that 100% of companies legally registered in the country were already forced the adoption of the new model of issue. Among these, the companies in the field of clothing also became obliged to change the model of Invoicing, passing from the common model using forms printed in graphic, for the electronic model, which required the use of digital certification to perform the signature and document transmission (Young 2009).

Using this new model to document the benefits do not only affect the taxman, but also will be felt by society, by broadcasters and the recipients of this document in your business operations. For Azevedo (2009) the company will be benefited by the project in two critical situations, the first is the reduction of paper use environmentally impacting society and the second is through the creation of jobs related to E-invoicing

Already the company that adopts this new model of Invoicing will be benefited with the reduction of costs. Among the costs that can be reduced according to Young (2009), is "1. Reducing the costs of printing; 2. Reduction in the cost of acquisition of paper; 3. Reduction of the cost of sending the document; 4. Reduced storage costs of tax documents ... ". and for companies that purchase products from suppliers who use E-invoicing, will benefit from the elimination of typing information from invoices of purchases, reduction of errors in keeping caused by problems of typing and the incentive to electronic relationship between suppliers (Young 2009).

The reductions outlined above can vary from one company to another, because these benefits are dependent on a few factors such as the size of the company, the volume of issuance of banknotes and the technology level of the region. These factors may affect in the reduction of costs associated with the change in the Invoicing model 1 for E-invoicing. There are estimates that companies that joined the e-invoicing in their activities reported gains that can vary between \$ 0.22 (twenty two cents) to R\$ 0.34 (thirty four cents) each note issued, this reduction relates only the cost of acquisition of forms (AZEVEDO, 2009).

2.7 CHARACTERISATION OF THE SITE SEARCH

The Rondonia State originates from the break in the States of Amazonas and Mato Grosso, where in 13th, September 1943 by Decree-law no. 5,812 was created the Federal Territory of Guaporé that later in the year of 1956 became the Federal Territory of Rondonia (RONDONIA, 2009).

The territory of Rondonia, name this in honor of the Marechal Mariano da Silva Rondon, was created with 04 municipalities that times then were grouped in two. Then in the year 1977 are created over 05 municipalities, and already in the year 1981 will create more municipalities due to increasing migration that occurred throughout the State (TEIXEIRA AND FONSECA, 2000).

Until the year of 1982 due to the discovery of deposits of cassiterite, construction of highways that the ambulance region with the rest of the country, its growing popularity and promise of wealth for the whole country, Rondonia is high Status (RONDONIA, 2009).

With the outbreak migration occurred in the region in the year 1983 are created two more municipalities, among these is Rolim de Moura. On the day August 5th, 1983. 71 was created through State Decree-law, the municipality which had as a first prefect Valdir Raupp of Matos who was elected in the year of 1994 and had its possession on January 1, 1995. Before that historic date for the region, in November of 1975 had already been delivered 03 thousand lots that give origin to the municipality, and in 10th August, 1977 were delivered the first urban plots (ROLIM DE MOURA, 1999).

The name Rolim de Moura was given in honor of the first governor of the province of Mato Grosso, Bishop Antonio Rolim de Moura Tavares, who has played a very important role in the colonization of the region of the valley of Guaporé (ROLIM DE MOURA, 1999).

According to the Brazilian Institute of Geography and Statistics (IBGE) the municipality of Rolim de Moura in the year 2013 had 55,357 inhabitants and an area of 1,457,888 km² with a population density of 34.74 inhabit/km² (IBGE 2013).

3 METHODOLOGY

This research was conducted in the municipality of Rolim de Moura, Rondonia State, and if we used information from companies that are associated with the ACIRM and that have as main activity the retail trade clothing. According to IBGE data the city of Rolim de Moura/RO account with 1,128 (one thousand one hundred

and twenty-eight) companies within the general framework, which according to the data in the ACIRM 433 (four hundred and thirty-three) are associated with the institution. This amount of associated with 58,2% activity trade and 40 (forty) has as main activity the retail trade clothing.

Of 40 (forty) properties highlighted previously 05 (five) were not in activity and other 07 (seven) refused to answer the questions for reasons not specified, so the interview was carried out in 28 (twenty-eight) firms, and 07 (seven) did not make the use of the Invoicing Model 1 because when they started in their activities were already forced the use of E-invoicing. To data collection was used semi-structured interview composed of open-ended and closed-ended questions that were answered by employees, owners, managers and other people who are connected directly with the issue of E-invoicing.

The questions in the first time sought raise general data of the company, such as size, number of employees and level of education of the owners and administrators. Then sought to raise spending obtained as a result of the issuance of the Nota Fiscal e-invoicing tried to check digital certificate template used by the company, the number of notes issued, the number of tracks that are printed from the DANFE and spending with input of printing and acquisition of leaves bond. Then to complete were carried out questions that sought check if in the vision of the owner the company had benefits after the deployment of the E-invoicing and if it was necessary to the outsourcing of services for training and adequacy of the company in the demands of the new document.

For further analysis, the data were grouped according to their similarities, where if you used the *Word* and *Excel* to perform this activity. This has led to a better verification of the results obtained and the ease of storage of the information obtained.

4 PRESENTATION AND DISCUSSION OF DATA

4.1 DIVERGENCE IN UNDERSTANDING IN RELATION TO COST AND EXPENSE

In relation to the terminology of cost and expense, is experiencing a divergence of nomenclature used by administrators that composes the ENAT and definitions expressed in law. Because administrators that composes the ENAT, component responsible for computerization in issuing of documents and tax statements describes as the main benefit for the entities that adopt the e-invoicing as a reduction in the costs of printing and storing of the Invoicing.

This divergence occurs, that the art. 18 (eighteen) of the ICMS Agreement (no number)o. 15th December, 1970 defines that the commercial establishments should make the issue of Invoicing "always that promote the output of goods", therefore it can be said that the expenses arising from this document are directly linked to the sale. However, the CPC 00 describes that the expenses with sales are classified as expenditure in this way the cost of printing and storing e-invoicing are expenses of the period and not cost as described by administrators of the ENAT.

4.2 PROFILE OF SURVEYED COMPANIES

As regards the size of the enterprises surveyed 71% get an annual gross revenue of up to \$ 103,200.00, 21% has gross revenues from \$103,200.00 to \$ 1,032,000.00 and only 4% have a revenue exceeding \$ 1,034,000.00 and less than \$ 21,500,000.00. The researched universe 4% of respondents say they have no knowledge of what is the gross revenue of your business.

In reference to the level of education of the owners it was found that 57% have a college degree, 36% have secondary education and 7% have started the academic career, but have not yet concluded. It is of note that most of the owners only sought the academic training after becoming entrepreneurs, fearing the competition of the market. In relation to the hiring of third parties to the directors of the company, was unusual identify any entity that had professional outsourced, because only 4% of companies have a third responsible for its administration, the others are administered by the owners themselves.

4.3 COMPARISON BETWEEN THE COSTS FOR ISSUING THE INVOICE TEMPLATE 1 AND E-INVOICING

The use of Invoicing model 1 or 1A almost always occurred in exceptional situations, such as sale to person contributor of ICMS and/or PII and discards. This fact is given by the existence of other documents such as the note model 2 or even the use of Transmitter of Coupon Tax (ECF) that are supported by legislation to cover the movement of goods in the other cases, which limits the issue of Invoicing model 1 or 1A. Thus, the number of Invoices in the surveyed companies almost always was very low, 55% of businesses used to emit up to 500 (five hundred) notes model 1 or 1A and 45% were of 501 (five hundred and one) to 1000 (one thousand) notes/year. During the period in which it was used this model of note no company has delivered more than 1,000 (one thousand) of these documents.

According to Azevedo (2009), with the passing of years were emerging technologies that facilitated the process of issuing of Invoicing model 1 or 1A, the latest tool was the use of computers, which had the aid of peripherals such as a printer to print the information from the tax document. But to use the computer and the printer to perform this activity was needed another component, the software, which would allow the output according to the technical standards.

As reported by the interviewees using *software* was always needed to assist in their daily activities, such as inventory control and the high rate of sales in the longer term. But on the market there are conduits of various levels, each meet the fiscal requirements, others are just for basic controls that meets your everyday needs. In this context it is the company to choose from that best meets your needs. Thus it was found that only 45% of the companies used their system for printing of Invoicing model 1 or 1A, the remainder used to issue handwritten. The main reason for the choice of issuing manual, was due to the fact that the number of Invoices issued was very low and the value to be invested in a system that meets the needs tax was superior systems that met just your everyday needs, which led to think that the cost/benefit does not compensate the investment.

For companies that have opted to send their invoices through computers, the choice of the model of printer to be used is almost always in compliance with the cost and efficiency in carrying out the activity. The impact printer or dot matrix as it is also known that makes it more suitable for Invoicing model 1, as well as submit a maintenance cost considerably low and a long service life for the other, benefits that led to 70% of the companies to use this printer for performing their activities, already 5% opted for inkjet printer because the print quality.

To check which was the expense of the companies that issued the invoice template 1, was asked the annual value spent on acquisition of blocks that are pre-printed notes. Question answered by only 55% of companies said they used this type of document, in which it was possible to obtain a total value of expenditures for all companies of \$ 2,321.14, whereas 10 (ten) companies answered the question that sought identify this value, which made it possible to reach an average of \$ 232.11 of annual cost per company for the issue of Invoicing model 1 or 1A. Whereas the total amount spent on the purchase of games of Invoicing model 1 or 1A and the number of notes issued is possible to reach a value between \$ 0.34 to \$ 0.60 per printed note, a situation that can be observed in table 01. The variation occurs as a result of the use of graphical functions, such as watermark, where each company

prepares documents with their own characteristics, which means that the costs are different between one and another company.

Table 01 - Spent with Invoice template 1

Companies	Value spent with notepad (U\$)	Number of notes		Unit Value (U\$)	
A	172.00	0	500	-	0.34
B	172.00	0	500	-	0.34
C	86.00	0	500	-	0.17
D	215.00	0	500	-	0.43
E	301.00	0	500	-	0.60
F	172.00	0	500	-	0.34
G	149.64	501	1000	0.30	0.15
H	365.50	501	1000	0.73	0.37
I	344.00	501	1000	0.69	0.34
J	344.00	501	1000	0.69	0.34
Total	U\$ 2,321.14			U\$ 5.58	U\$3.44
Media	U\$ 232.11			U\$ 1.40	U\$0.34

Source: Data from the survey (2014).

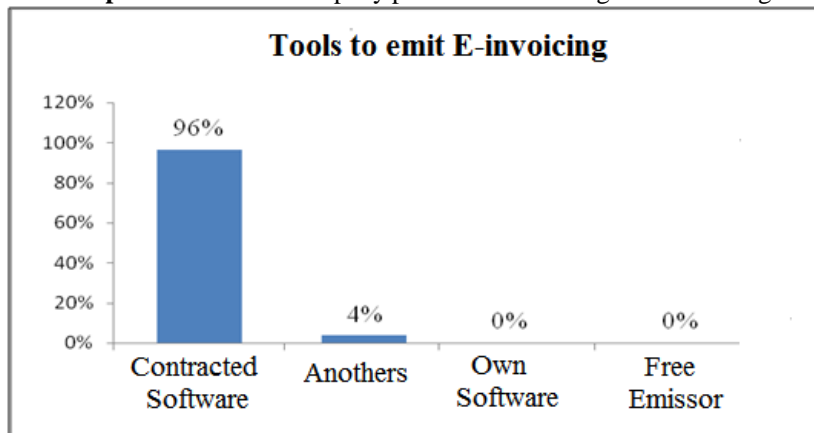
The use of e-invoicing in replacing the note model 1 or 1A began in the surveyed companies already in the year 2008 (two thousand and eight), but most only acceded to this change between the years of 2011 (two thousand and eleven) and 2012 (two thousand and twelve), as part of the interviewees, ran many rumours in commercial environment that the e-invoicing was a tool to benefit the supervision, and for this reason the entrepreneurs have prevented this change as much as possible.

For the issue of this new document is necessary the use of *software that* are in accordance with the technical standards required, however it is worth noting that the government of Sao Paulo was the production of a system known as free transmitter that can be used by any issuer of e-invoicing that you choose to invest in the use of a paid system. The sender free does not generate spent some who use it. But as already mentioned the *software* always were essential tools for companies in this branch of activity, leading to companies surveyed the recruiting *software for* carrying out their daily activities, which can be observed in figure 01.

With the change of Invoicing model 1 or 1A for the e-invoicing the majority of the systems needed to adapt to not lose market share, thus these promised updates that allowed the issuance of this new document. As cited by the majority, the need to deploy a new system almost not occurred, motivated by compliance with the spending,

since, the process of change could cause a high investment for deployment of a new one. It is also clear that the amount paid monthly to the suppliers of the system have not changed as a result of the new model of document. However, the increase in cats with the program only occurred as a result of annual adjustments provided for in the contract.

Graph 01 - How the company performs the issuing of E-invoicing.

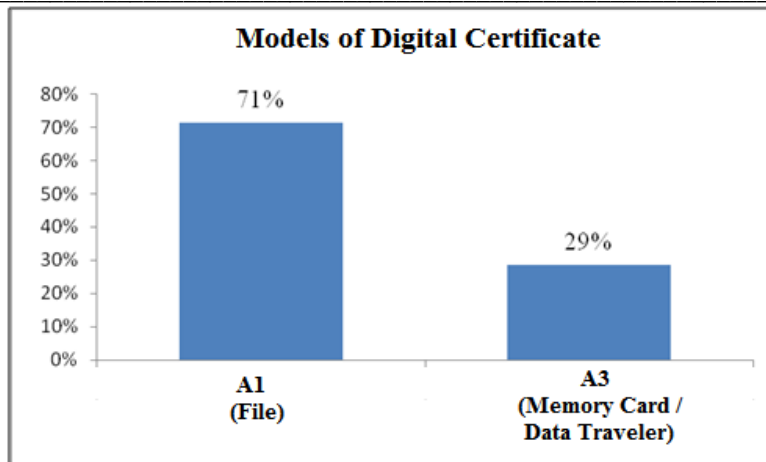


Source: Data from the survey (2014).

Another need for the emission of the E-invoicing is the use of a digital certificate that according to Azevedo (2009), is responsible for identifying and authenticating the authorship of the transaction occurred by electronic means. AND in relation to digital certification Azevedo (2009) also highlights that there are two models, the A1 and the A3 and the biggest difference is the period of validity. But the interviewees highlight another difference between the two models, the difference being the value of the acquisition, being that the A1 has a lower expense for acquisition and yet does not require the purchase of smart card reader that has a high value in the region, for this reason 71% opted for purchase this certificate template and only 29% used the certificate A3, which can be observed in graph 02.

Some businessmen have said that another advantage of the A1 license is the possibility of simultaneous emission of e-invoicing on multiple computers, which does not occur with the card, since it is necessary to be physically connected to the equipment.

Graph 02 - Digital Certificate Template used by the companies.



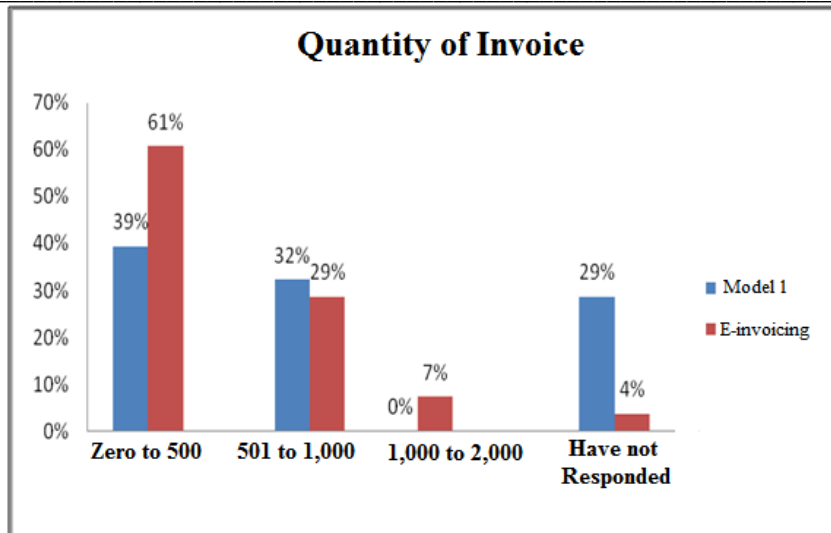
Source: Data from the survey (2014)

The change of model document start provided a certain fear on the part of companies and at the beginning of the emission of the e-invoicing the number of notes had a low, but as the months passed, the reality was perceived and the issuing of e-invoicing had a intensified, which might have influenced that 7% of the interviewed releasing between 1001 (one thousand and one) and 2000 (two thousand) notes/year; response that had 0% when checked the number of notes model 1 or 1A, the companies that issued up to 500 (five hundred) notes showed a growth of 6% over the previous model. The companies that issued 501 (five hundred and one) to 1000 (one thousand) notes had a fall and with e-invoicing went from 32% to 29% of the respondents. Drop this that may have been caused by the companies that have already started their activities using the E-invoicing and not answered the questions related to Invoicing model 1 as shown in figure 03.

The e-invoicing as cited by Young (2009) search for benefit to the population as a whole, including the companies that emit this tax document; among the benefits highlighted by the author are the reduction of costs associated with printing, reducing the cost of acquisition of paper and reducing storage costs.

As far as the storage of e-invoicing, according to Azevedo (2009) describes that the safekeeping of the XML file that matches the e-invoicing it is the responsibility of the issuer and recipient should occur for both parties and for a period of 5 (five) years, but it was possible to identify the lack of knowledge of some of the people interviewed about the subject. When asked about the way of storing the file some believed that the DANFE represented the E-invoicing and did not know of the existence of a digital file. But with a research it was possible to demonstrate that saves these files are automatically made by systems that are used to issue, and their guard occurs in own company equipment in which they are issued Invoices regardless of specific command.

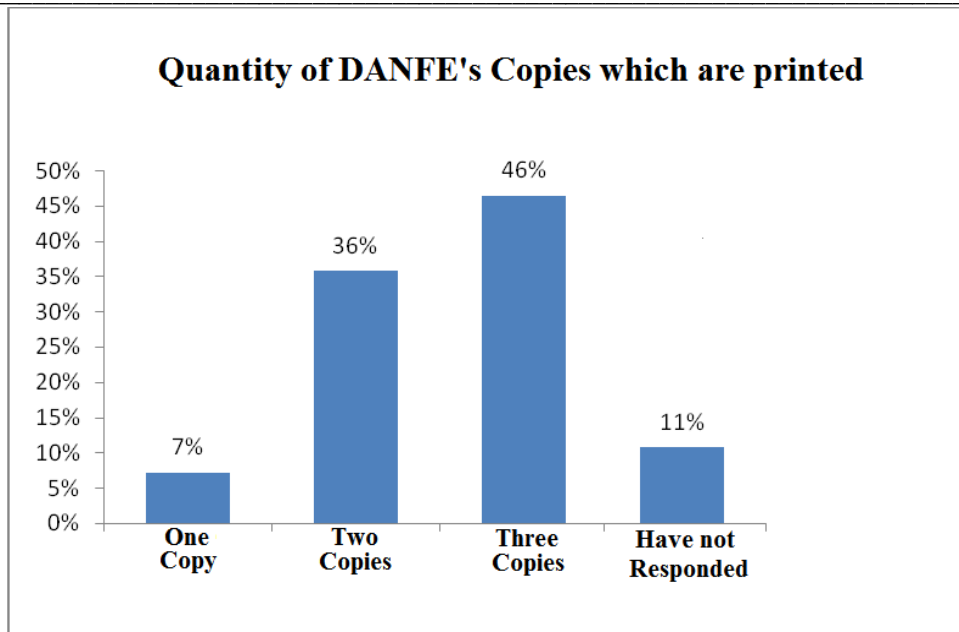
Graph 03 - Number of Notes issued in a period.



Source: Data from the survey (2014).

As highlighted by Azevedo (2009) the issue of e-invoicing had the objective of reducing the costs of environmental input, bringing benefits for the population in general, the main process that will entail such a reduction is the number of tracks that will be printed from the DANFE, reducing the amount of paper spent, which automatically result in reduction of water worn for production of this material. The legislation provides for the printing of only 01 (a) track to cover the movement of the goods, but as you can see in figure 04, 46% of firms have the impression of 03 (three) tracks. The main reason stated by interviewees was that it had no knowledge of this subject and as before it was necessary to send a track to the office, a customer and another should be maintained under its umbrella, until today it is performed this procedure, once again, demonstrating the lack of knowledge of the real change that the e-invoicing came to bring the fiscal environment and business.

Figure 04 - Number of Tracks of the DANFE that are printed.



Source: Data from the survey (2014).

This impression of 02 (two) tracks more than the ideal can compromise the reduction of spending proposed by architects of the project, because triples the amount spent on the purchase of paper sheet (bond) and printing.

The surveyed companies had spent a total of \$ 4,071.24, whereas 21 companies answered the questions that related expenses on acquisition of certificate, purchase of paper and inputs of printing gets an average of \$ 193.87 per company, regardless of the number of notes issued. Companies that have issued 1001 (one thousand and one) to 2000 (two thousand) e-invoicing had spent a total of \$ 582,65 and considering the number of companies that have issued this quantity, we get an average of \$ 291.33 per company, and the expense of each e-invoicing ranged from \$ 0.29 if printed 1001 (one thousand and one) notes to \$ 0.15 when printing 2000 (two thousand) notes.

Already for the businesses that emit up to 500 e-invoicing has spent a total of \$ 2,346.94 and considering the number of companies that emit the same amount it is possible to get to an average of \$ 167.64. However, the unit cost of each E-invoicing is around \$ 0.34 when the issue of 500 notes, which may increase as the reduction in the number of notes issued, this situation can be observed in table 02. This result is corroborated by Azevedo (2009) which points out that the number of notes issued yes you can influence the value of spent per note, i.e. , the greater the number of notes issued less the expense per unit.

Table 02 - unit Value spent on issuing of E-invoicing

Quantity of invoicing (Unit)	E-invoicing	
	Unit	Value

		(U\$)	
0	500	\$	0,34
501	1000	0,46	0,23
1001	2000	0,29	0,15

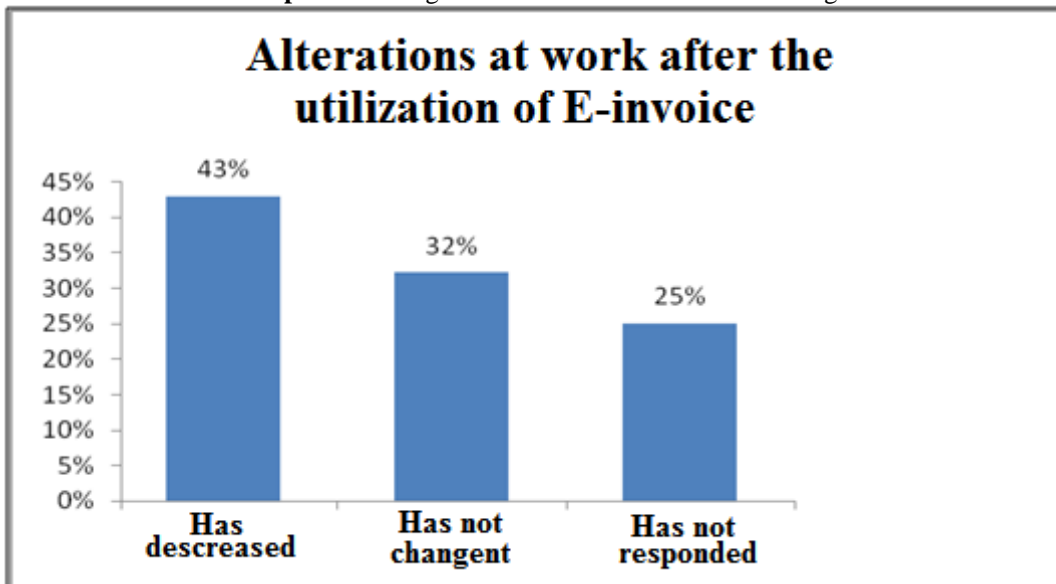
Source: The author on the basis of the survey (2014).

4.3 BENEFITS AS A RESULTED OF THE USE OF E-INVOICING

When asked about the benefits brought by E-invoicing, 43% of respondents said they had experienced a decrease in activities on the issue of tax document, but this reduction was not enough to reduce the number of employees involved in the process, only led to the availability of staff time to help others in other activities. They Already 32% said they did not have to change any, as can be seen in Graph 05.

What drew the attention is that in the region, only 01 (a) company relied on expertise of employees and consultants. When asked those who did not have hired such a service, all responded that it wasn't because the own team of *software* used in the company held training and explanations of the process of issuing the E-invoicing and the fiscal doubts that were acquired with the use were remedied by accounting office. It is not necessary to employ third-party services or greater investments for accession to this new document.

Graph 05 - Change in work after the use of E-invoicing.



Source: Data from the survey (2014)

4.4 COMPARISON OF EXPENDITURES FOR INVOICING MODEL 1 AND E-INVOICING

The main difference that can be observed in relation to the modification of the model of tax document to be used was the classification that can be performed with the expenses of acquisition/issuance of this document. As cited by Martins (2010) the costs are classified into fixed and variable and this classification has the same characteristics as the cost classification, therefore as Birth (2009) highlights that the variable expense is one that is changed in accordance with the quantity produced; the Invoicing model 1 fits as a variable expense, why this has any relation to the number of notes issued during the period, thus the more notes that emits greater will be the cost of acquisition of block.

Already the e-invoicing have some of their expenditures classified as fixed expenditure, is the case of the digital certificate that its acquisition occurs for a period, it may be for 01 (a) or 03 (three) years. Due to the fact that it doesn't appear a limit for issuing of notes, this does not change in relation to the number of documents issued. The amount spent is fixed for the period, and it is incumbent upon the managerial accounting stumble you're spent between the notes issued during the period of validity, thus reducing the unit value of the document, a fact that will reduce the costs of the company.

The total amount spent on the issue of Invoicing model 1, will vary as a result of three situations - number of notes issued during the period, the difference in market value and the variation due to graphics that are fleeing the standard required by law, but the unit value will not influence by the number of notes issued in the period, but it has its spent ranked variable and each note issued the expense will increase in equal value. Already the unit spent the e-invoicing will have influence in three situations:

- a. The number of notes issued in the period.
- b. The type of license purchased.
- c. The number of printed copies of the DANFE.

The variation due to the number of notes issued, occurs because when issued around 2000 (two thousand) notes in the period a unit value spent may be of \$ 0.15 however if the number of notes issued is 500 (five hundred) spent per note issued will be \$ 0.34, this difference is due to the apportionment of the amount spent on the purchase of the digital certificate. The difference in virtue of the certificate template used is due to the existence of two models, the A1 and A3; the first has its validity per year and your purchase price will be prorated by the number of notes issued in its period of validity. The second has its validity by 03 (three) years and its purchase value will be prorated by the number of periods in which it will be used and subsequently by the number of notes issued within each period.

The third reason that may have a direct influence on obtaining positive results the use of e-invoicing as a replacement for model 1 is the number of tracks the DANFE that will be printed, because as highlighted the legislation provides for the issuing of a single track to follow in transport, but the research showed that in the region most companies carry out the printing of 03 (three) tracks following standards used even when issued invoices model 1.

The use of the Electronic Invoicing in replacing the Invoice template 1 may represent a reduction of \$ 0.04 in the event of the issue of 500 (five hundred) notes to \$ 0.15 (thirty-four cents) with the issue of 501 notes, as can be seen in table 03. If performed an average between the unit value spent on issue of Invoicing model 1 and value spent with e-invoicing the difference will be \$ 0.13, thus proving that the number of notes issued is essential for reduction of costs of the entity. This reduction comes to prove the sampling of Azevedo (2009) highlights that the reduction of the cost after the use of e-invoicing can reach \$ 0.34 per note.

Table 03 - Comparison of emissions of invoices model 1 and E-invoicing

Quantity of Notes	Model 1 (U\$)	E-invoicing (U\$)	Difference (U\$)
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0	-	-	-
500	0.37	0.34	0.09
501	0.60	0.46	0.34
1000	0.30	0.23	0.17
1001	-	0.29	-
2000	-	0.15	-
Media	0.43	0.29	0.31

Source: Data from the survey (2014).

FINAL CONSIDERATIONS

The SPED encompasses other projects, among them this e-invoicing that was the first to come into use, followed arose the SPED Fiscal, the EFD Contributions, among others. The benefits brought by e-invoicing may be supplemented by other projects, with a view that use of information technology in the accounting and the tax aims to reduce the environmental impacts and consequently reduce spending on printing and custody of documents, which will be of benefit to the population as a whole.

The main expense of the Nota Fiscal model 1 was with the production of the forms, which should be previously authorized by the Secretary of Finance (SEFIN-RO Brazil) and subsequently produced in Print-House. The forms were pre-structured so that the issue would only need to fill out the fields in accordance with the technical standards required by the tax authorities. The games of notes were composed of 05 copies, and its cost could vary according to the chosen graphics and graphics more advanced, as for example, the logo of the company or something that escape from the standards required by the legislation, but that does not infringe.

Already the use of e-invoicing reduce costs in comparison to use of note model 1, since this does not require the production of graphics, and yes the use of digital certificate for signature and authorization to issue. Thus printing the DANFE occur in the company and on a sheet common bond, and that the inclusion of graphics does not assign most of the expenditures for the company as it was the case of the note model 1.

Whereas the objective proposed by the survey, which sought to check if there may be a reduction in spending on the issue of tax document after the creation of the new model of document, the E-invoicing, it was possible to verify that the amount spent on the purchase of the digital certificate and the inputs of print, compared to the expense of acquisition of forms for Invoicing model 1, can provide a reduction of 60,92 %, having as a basis of comparison to emission of 500 (five hundred) notes model 1 and 2000 (two thousand) E-invoicing.

The use of digital certificate in comparison to the issue of games notes in graphics, yes you can assign reduction in the expenses of the entity, but will be linked directly to the amount of notes that will be issued by the company during the period of validity of the certificate, which can be valid for a period of 01 (a) or up to 03 (three) years. But the fact that some companies issue 03 (three) tracks the DANFE, situation that occurs due to a lack of instruction, can influence to which the company does not feel any difference in spending with issuing the document.

A situation very questioned by respondents was the lack of support on the part of accounting offices. Because many people do not know what really is a e-invoicing, not knowing the times of the existence of a digital file and that the DANFE is only a document for transport, thus, the offices could be more present in companies and providing clarifications on more complex issues and current. However, the entrepreneurs could also charge this in its offices, or even seek knowledge through other tools such as the internet, lectures and trainings.

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CLEBERSON ELLER LOOSE, MBA

Master degree in Business Administration – FEAD – Minas Gerais (Brazil). Graduated in Accounting Science. Actually works at Department of Accounting Science as Researcher and Professor of Financial Costs, Federal University of Rondonia – UNIR Cacoal (Brazil).

Doctor Student in Administration by Universidad Nacional de Misiones, (Argentina).
E-mail: clebersonloose@unir.br



DIEGO FERNANDO BATISTA, B.CPA.

Graduated in Accounting Science Foundation Federal University of Rondonia - UNIR Cacoal. Accounting Consultant in Rolim de Moura Rondonia Brazil. E-mail: diego-fernando140@hotmail.com



SUZENIR AGUIAR DA SILVA SATO, Ph.D

Ph.D degree in Business Administration by Federal University of Rio Grande do Sul – UFRGS (Brazil). Master degree in Science Production Engineer by Federal University of Santa Catarina – UFSC (Brazil). Graduate in Account Science by Federal University of Rondônia – UNIR. Actually works as Titular Professor at Department of Account Science at UNIR (Brazil) in Cacoal City, State of Rondônia (Brazil) E-mail: suzi@unir.br



NILZA DUARTE ALEIXO, Ph.D

Ph.D degree in Business Administration by Federal University of Rio Grande do Sul – UFRGS (Brazil). Master degree in Science Production Engineer by Federal University of Santa Catarina – UFSC (Brazil). Graduate in Account Science by Federal University of Rondônia – UNIR. Actually works as Titular Professor at Department of Account Science at UNIR (Brazil) in Cacoal City, State of Rondônia (Brazil) E-mail: nilza@unir.br



ANDREIA DUARTE DE ALEIXO, MBA

Master degree in Business Administration – FEAD – Minas Gerais (Brazil). Graduated in Business Administration & Education. Actually works at Department of Accounting Science as Researcher and Professor of Management at Federal University of Rondonia – UNIR Cacoal (Brazil).

E-mail: andreia-aleixo@unir.br

