

Social Impact of the Accounting and Tax Support Center at the State University of Ceará for Taxpayers in Fortaleza/CE

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Introdução

University extensions are essential in acquiring knowledge and practices to be implemented within society, contributing to the generation of socioeconomic impacts. In 2011, the Brazilian Federal Revenue Service created the Accounting and Fiscal Support Center, a project aimed at providing accounting and tax services to the economically disadvantaged. The participation of accounting students in university extension programs can impact socioeconomic development, as accountants are involved in the process of generating useful and relevant information (Ferreira, Popik & Paes, 2021).

Problema de Pesquisa e Objetivo

Therefore, this work seeks to provide an answer to the following question: What is the social impact of the Accounting and Fiscal Support Center [NAF] of the State University of Ceará [UECE] on taxpayers? Thus, the present study aims to investigate the social impact of the Accounting and Fiscal Support Center [NAF] of the State University of Ceará [UECE] on taxpayers in Fortaleza/CE, focusing on the accounting and fiscal support provided to the community. Additionally, it seeks to characterize the profile of users of the accounting and fiscal services offered by NAF UECE.

Fundamentação Teórica

Previous studies aim to understand the importance of tax education in building a fairer and more equitable society. Bravo and Peres (2011) highlight the initiation of interaction between the tax entity, the Brazilian Federal Revenue [RFB], and the taxpayer, with the Nuclei of Accounting and Fiscal Support [NAFs] extension project serving as an intermediary. It is argued that the paths envisioned at the outset of the NAF project lead to the development of a more inclusive fiscal and social citizenship (Zembruski & Santos, 2023), prompting reflections on the outcomes of extension programs.

Metodologia

The study targeted taxpayers residing in Fortaleza who received services from NAF UECE between March 1, 2023, and May 31, 2024, totaling 779 individuals. Data were collected using an electronic service form adapted from the "Service Provided Form - NAF," developed by the Brazilian Federal Revenue Service. Additionally, information was gathered on the Human Development Index [HDI] by neighborhood within the city. Subsequently, the data underwent descriptive analysis, analysis of variance, Pearson correlation, and multiple linear regression.

Análise dos Resultados

Taxpayers assisted by NAF come from various regions of the city, covering 96 neighborhoods. Among the neighborhoods with assisted taxpayers, Bom Jardim stands out with the highest number of assists, totaling 5.65% of the total. This neighborhood has one of the lowest HDI values in Fortaleza. Additionally, a significant correlation was observed, indicating that the higher the number of services provided to taxpayers, the lower the HDI of the neighborhood. Regression analysis also revealed that HDI negatively impacts the number of services provided to taxpayers.

Conclusão

The research expands the understanding of the social impact of NAF UECE in serving taxpayers from Fortaleza's regions with the lowest economic development indices. The study highlights that

the extension project provides a significant number of services to residents in less developed areas. Thus, it is observed that NAF plays a crucial role in offering a diverse range of services to assist low-income populations in addressing fiscal and accounting issues, effectively enabling them to restore their rights.

Referências Bibliográficas

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