COMPLIANCE WITH BRAZIL'S GENERAL DATA PROTECTION LAW (LGPD): AN EXAMINATION OF DETERMINANTS AMONG ACCOUNTING PROFESSIONALS

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ABSTRACT

The objective of this study is to analyze the effects of behaviors and governance mechanisms on compliance with the General Data Protection Law (LGPD) from the perspective of accounting professionals. The research was conducted in accounting firms located in the city of Guarapuava, Paraná, Brazil. Data were processed using descriptive statistics and structural equation modeling. The model analysis was based on two constructs: (i) workplace behaviors and (ii) governance mechanisms, both of which were examined in relation to LGPD compliance. The final sample comprised 84 responses. The results indicate that behaviors and governance mechanisms are significant determinants of compliance with the LGPD. This study offers academic contributions by exploring the application of the LGPD within the accounting sector. Furthermore, it raises awareness among both accounting professionals and data subjects, highlighting that appropriate behaviors and the implementation of governance mechanisms are critical to achieving compliance with the LGPD. The research distinguishes itself from previous studies by detailing how these determinants are effectively applied in the daily routines of accounting professionals, thereby contributing to a deeper and more practical understanding of the compliance process. It also offers practical insights for professionals in the field, suggesting strategies to enhance data security and adopt effective governance practices, while encouraging a proactive and voluntary approach to information protection. From a theoretical standpoint, the study advances the discussion by considering that Responsive Regulation Theory (RRT) addresses the potential of experiences and perceptions of threat and cooperation among regulated parties to connect with internal motivations that may influence compliance behavior.

Keywords: General Data Protection Law (LGPD). Accounting Professionals. Responsive Regulation Theory.

1 INTRODUÇÃO

The exposure of personal data has become increasingly frequent. A survey conducted by Surfshark, a company specializing in privacy and security, revealed that Brazil ranked as the sixth most affected country by data breaches in 2021. Furthermore, according to Apura Cyber Intelligence, at least 69 Brazilian institutions were targeted by data breach and ransomware attacks in the first half of 2021 alone (Castilho, 2022).

From the perspective of organizations, personal data flows through all environments and is used for various purposes by companies. The data subjects have always been exposed to risks involving security and privacy; however, prior to the enactment of the General Data Protection Law (LGPD), individuals had no control over how their data were used, nor was there any legislation to ensure or safeguard their rights as data subjects (Cruz et al., 2021).

With the aim of curbing such incidents and seeking harmony in the collection, use, and processing of personal data and the rights of society, several countries—including the European Union, the United States, Japan, and Argentina—enacted regulations to guide users in taking responsibility for information management. In line with the European Union's example, Brazil enacted the LGPD on August 14. 2018. through Law No. 13.709/2018 (Pinheiro et al., 2020).

The LGPD established rules for the protection of personal data of all Brazilian citizens, with the goal of safeguarding the rights to freedom, privacy, and the free development of personality. This law enshrines constitutional rights set forth in the 1988 Federal Constitution and complements the protections offered by the Consumer Protection Code and the Brazilian Internet Bill of Rights (Marco Civil da Internet). Its objectives include establishing safer and more reliable standards for data processing, as well as ensuring greater transparency and privacy for individuals (Ministry of Justice and Public Security, 2021).

The LGPD applies to all organizations that handle data and information, including accounting firms, which manage information related to clients, suppliers, and employees. Information serves as the raw material that enables accountants to perform their work accurately, and in this context, the law is essential for the implementation of necessary changes and to ensure that professionals handling such data remain in compliance (Schirmer & Thaines, 2021). Therefore, it is crucial that these professionals comply with the requirements established by the LGPD, taking into account both the potential administrative sanctions for noncompliance and the benefits that can be achieved through the adoption of a compliance system throughout the organization (Mendonça, 2022).

The term compliance is directly associated with the notion of conformity, which refers to adherence to an order, set of rules, or request. The term "law," in turn, refers to a set of rules and norms that regulate the actions of individuals within a given society or organization. Thus, the term "legal compliance" implies adherence to laws established by a regulatory authority, whether national or international (Menegazzi, 2021).

Accordingly, to ensure compliance with the LGPD, accounting firms must implement certain measures, such as: appointing individuals responsible for each area (identifying the controller, processor, and data protection officer); describing the processes that involve data processing, thereby providing input for risk assessment and management; identifying risks that may have a potential impact on the data subject; and defining the methods used to collect personal data (Law No. 13.709. 2018).

Thus, with the aim of understanding which measures accounting firms undertake to achieve compliance, this study analyzed the effects of behaviors and governance mechanisms on LGPD compliance from the perspective of accounting professionals, given that accounting offices have a direct relationship with the law (Ferreira, 2019; Krüger et al., 2021). Section II, Chapter VII of the LGPD establishes, in Article 50. that data processing agents may formulate rules of good practices and governance, with broad discretion in the development of such rules ranging from educational

initiatives to technical security standards thereby allowing the adoption of additional measures by processing agents (Law No. 13.709. 2018). Codes of Good Practices form a foundational element of the responsive regulatory system adopted by the LGPD. These practices function as a self-regulatory mechanism, as they provide organizations with a degree of independence and freedom in the implementation of such instruments (Santos, 2022).

The LGPD requires a range of operational and systemic changes in the accounting sector to ensure compliance with its guidelines and principles (Cruz et al., 2021). Consequently, accounting firms must develop a detailed understanding of data flows and their processing, managing and recording all data from the point of entry to its exit from computerized systems (Ribeiro et al., 2022). It is important to note that accountants are already subject to the Professional Code of Ethics (Federal Accounting Council, 2019), which addresses the confidentiality of data and information; however, they must now also comply with the principles introduced by the LGPD.

The theoretical framework underpinning this study is the Responsive Regulation Theory (RRT). RRT posits that regulation is more effective when implemented in a graduated manner, beginning with soft approaches and escalating in intensity in response to increasing levels of noncompliance (Braithwaite, 2002). The theory is based on a rule-making system that encourages accounting firms (the regulated parties) to voluntarily comply with regulations through a dialogical relationship between regulator and regulatee. Responsive regulatory measures may represent the most effective and appropriate model for governing the data protection system in Brazil (Mélo Filho, 2020).

In this way, regulated entities voluntarily comply with imposed rules and thereby avoid security incidents involving personal data or the data subjects themselves. The foundation of the data protection framework established by the LGPD lies precisely in the adoption of rules and good governance practices. Thus, self-regulatory models are essential in the information society, in which data collection and processing create new forms of power (Rodotá, 2008).

There is a significant gap in the literature regarding the regulation of the LGPD within the accounting sector. Therefore, advancing research in this area is crucial so that accounting firms and other sectors may fully understand the data processing lifecycle and ensure compliance. In this regard, the present study not only contributes to the expansion of scientific and academic knowledge on the subject but also offers valuable insights and benefits to society as a whole. Accordingly, the originality of this research lies in advancing the understanding of behaviors and governance mechanisms related to LGPD compliance through the theoretical lens of Responsive Regulation Theory (RRT), from the perspective of accounting professionals.

Accordingly, this study seeks to answer the following research question: **What are the effects of behaviors and governance mechanisms on LGPD compliance from the perspective of accounting professionals?** Consequently, the general objective is to analyze the effects of behaviors and governance mechanisms on LGPD compliance from the perspective of accounting professionals.

In this regard, the accounting field was chosen due to its constant evolution and its exposure to frequent changes stemming from technological advancements and legislative updates (Santos & Tabosa, 2020). A clear example of such developments is the set of requirements imposed by the LGPD, which directly impacts the accounting profession, given its regular and routine handling of high volumes of personal data, as well as financial and tax information of both individuals and legal entities (Cruz et al., 2021).

As the empirical setting, the city of Guarapuava, in the state of Paraná, was selected. According to data from the Regional Accounting Council of Paraná (CRCPR, 2025), the city has 814 active professionals 652 accountants and 162 accounting technicians of both genders as well as 288 active accounting firms. The focus on accounting professionals is justified by the significant

impact of the LGPD on the field, considering their strategic role in providing information, supporting business decision-making, and monitoring key market developments. Furthermore, the accessibility of these professionals in the region facilitated data collection, which was concentrated exclusively within the accounting sector.

In practical terms, this study contributes to reinforcing the relevance of the topic within both academic and business spheres, as its implementation is still relatively unknown among accounting firms, and university curricula often fail to address the subject in depth (Cruz et al., 2021). The LGPD does not resolve all issues related to data protection. Beyond the existence of the law itself, it is essential that each citizen understands their rights and the obligations of data controllers those entrusted with their personal information as well as the value of that information for decision-making processes, ensuring that the decision to provide or withhold personal data is based on an informed and conscious choice (Burkart, 2021).

This research seeks to explore the effects of determining factors and the influence of accounting professionals on compliance with the specific requirements of the LGPD. While previous studies (Krüger et al., 2021; Menegazzi, 2021; Camêlo, 2022) have identified these determinants as relevant to compliance, the present investigation goes further by analyzing the interrelationship between these factors and contemporary accounting practices. Whereas earlier research has provided useful guidelines and recommendations for compliance and for avoiding administrative sanctions imposed by the Brazilian National Data Protection Authority (ANPD), this study advances the discussion by detailing how these determinants are effectively applied in the day-to-day activities of accounting professionals, thereby contributing to a deeper and more practical understanding of the compliance process.

As for the theoretical foundation, the study draws on Responsive Regulation Theory (RRT), which raises several questions about how regulated parties' experiences and perceptions of threat and cooperation within the regulatory system may connect with diverse internal motivations to influence compliance-related attitudes and behaviors (Barak-Corren & Kariv-Teitelbaum, 2021). RRT also argues that, beyond the inherent characteristics of the regulatee such as structures, motivations, and behavior the regulator must also present regulatory responses that are dialogical and responsive to the ever-changing nature of the regulatory environment (Ayres & Braithwaite, 1992).

This article is structured as follows: the introduction contextualizes the research problem, presents the objective, and outlines the rationale for the study. Next, RRT is discussed, along with related literature and the research hypotheses. The methodological procedures are then presented, with an emphasis on data collection and statistical analysis. This is followed by the presentation of results, a review of the hypotheses, and a discussion of the findings in light of the literature. The article concludes with final considerations and suggestions for future research.

2 THEORETICAL FRAMEWORK

2.1 Responsive Regulation Theory

Responsive Regulation Theory (RRT) was developed to overcome the dichotomy between increased state intervention and deregulation, proposing greater interaction between regulators and those being regulated. This theory was introduced in the early 1990s through the seminal work Responsive Regulation: Transcending the Deregulation Debate by Ian Ayres and John Braithwaite (Ayres & Braithwaite, 1992). RRT emphasizes granting an active voice to the very subjects of regulation. This approach was adopted throughout the entire process of developing the LGPD, which involved the participation of various stakeholders in defining the rules that structure the data protection framework, beginning with the debate over the draft bill that gave rise to the legal

framework. The role of non-state actors was so significant that it influenced essential aspects of the LGPD, including the legal bases on which the law is grounded (Santos, 2022).

Responsive regulation does not refer solely to the escalation of sanctions in cases where the regulated agent persists in infringing conduct. More than that, the authors' notion of responsiveness is intrinsically linked to the idea that escalating forms of state intervention can help establish "less intrusive and more delegated forms of market regulation" (Ayres & Braithwaite, 1992. p. 4). The regulator's response, therefore, is deeply dependent on the conduct and track record of the regulated entities, even to the extent of shaping regulatory strategies.

RRT emphasizes the importance of legitimacy in regulation. When rules are formulated responsively, those subject to them are aware that they may engage in dialogue about the rules and that inappropriate behavior will result in consequences. Thus, by prioritizing guidance that fosters dialogue, the imposition of sanctions becomes more acceptable (Braithwaite, 2002). Similarly, empirical studies of responsive regulation indicate that it promotes a more favorable assessment of punitive processes, encourages more positive attitudes from regulatees toward the regulator, and, fundamentally, leads to improved compliance behavior (Nielsen & Parker, 2009).

Responsive measures may represent the most effective and appropriate model for regulating Brazil's data protection system. This is because compliance with data protection rules must occur voluntarily (Mélo Filho, 2020), in order to prevent security incidents—since once such an incident occurs, damage is extremely difficult to mitigate, and comparisons have even been drawn with environmental disasters. Indeed, one of the general principles enshrined in the LGPD is prevention, which embodies the notion of avoiding the occurrence of any incident (Carvalho et al., 2021).

The foundation of the LGPD's entire logic of data protection lies precisely in the adoption of rules of good practices and Governance core instruments of the self-regulation model endorsed by the LGPD (Rodotá, 2008). However, these mechanisms are particularly relevant for data-driven technological sectors, given the persistent challenge of updating regulatory frameworks to keep pace with the realities of the field.

2.2 Related Studies

Table 1 presents previous studies addressing the topic of the LGPD within the accounting field.

Table 1
Previous Studies on the LGPD

Title	Author (s)	Research Objective	Main Findings
LGPD Applied to Accounting Firms	Câmara (2020)	To analyze the applicability of the LGPD in accounting firms.	Accounting offices are prepared for the implementation of the law, but a data protection project is still needed to define and map all issues related to data security.
The Impact of the LGPD on Accounting Offices	Cruz et al. (2021)	To present the LGPD in general terms and outline the necessary actions that accounting firms must implement to adapt their operations, enhance security, and protect themselves from the sanctions provided by the law.	Accounting firms must comply with the legal requirements as soon as possible due to the negative impacts resulting from noncompliance. The LGPD presents opportunities for improvement, as it strengthens the security of both processes and the data provided.

LGPD: An Analysis of the Determinants among Accounting Professionals	Krüger et al. (2021)	To measure which determinants in accounting offices are associated with compliance with the LGPD.	The determinants highlighted in the study were workplace behaviors and attitudes, as well as governance mechanisms. Education was not considered a relevant factor for these professionals to achieve compliance
LGPD: The Adaptation of Accounting Service Providers in the Southern Region of Santa Catarina	Moreira (2021)	To demonstrate the knowledge and adaptation of accounting service providers to the LGPD, given that the accounting environment handles large volumes of client data.	The level of knowledge about the LGPD among accounting service providers was considered average. Most employees lack adequate knowledge, which may negatively affect service delivery. A considerable number of companies have not invested in resources for LGPD implementation. There is a lack of commitment on the part of these companies to ensure that data are processed in the most secure manner possible.
The Perception of Accounting Professionals and Managers Regarding the Impacts of LGPD Implementation	Ribeiro e Moreira (2021)	To examine how the LGPD is implemented within organizations.	The study indicated that the LGPD is directly related to technological advancement, particularly to artificial intelligence. It also made clear that the LGPD represents a natural path toward strengthening data protection, and that companies are increasingly becoming aware of its importance in safeguarding data. Furthermore, accounting professionals demonstrated a solid understanding of their role in managing and protecting their clients' data
The Implementation of the LGPD in the Routines of Accounting Professionals: Perceptions of Accountants Affiliated with the Association of Accountants of the Paranhana Valley/RS	Schirmer e Thaines (2021)	The general objective was to analyze the impacts of LGPD implementation on professionals' routines through the study of the legislation.	It was found that accountants are already concerned with the confidentiality of the data received from their clients. Moreover, the implementation of the legislation is expected to reinforce sound accounting practices through the creation of new positions such as controller and processor, as established by the law as well as the revision of service contracts.
he Impacts of the LGPD on the Personnel Department: A Case Study in an Accounting Services Company	Esmério (2022)	To identify the key aspects of LGPD requirements and their impact on processes and internal controls within an accounting services firm, in order to ensure the organization's compliance with the legislation.	The importance of the LGPD within the personnel sector was recognized, particularly in the adaptation and revision of processes following the implementation of the new legislation. The study highlighted the need to review processes, documents, and procedures that are used daily by accounting services firms.
LGPD and Compliance in Accounting Organizations in Paraíba	Mendonça (2022)	To identify the level of structuring of the requirements for LGPD compliance in accounting organizations registered with the Regional Accounting Council of Paraíba.	It was found that 86% of the organizations are at an initial level of maturity, meaning they have not yet adopted measures that meet the structuring requirements established by the LGPD, while 14% have reached a structured level of maturity.

LGPD: Proposal for the Implementation of Improvements in an Accounting Office in the City of Macapá/AP – A Case Study	Oliveira et al. (2022)	The primary objective of this study is to propose the adaptation of an accounting office to the guidelines established by the LGPD. Secondarily, it aims to assess the current local network infrastructure and information security, providing direction for future improvements.	The study identified the need for greater understanding and training of staff regarding the new legal requirements. Accordingly, the research proposes a set of improvements with particular focus on the data processing workflow, the creation of a personal data lifecycle, alignment with the code of good practices, risk management, employee training, and the implementation of tools that will enhance information security.
LGPD: A Roadmap for Implementation and Compliance in Accounting Offices	Peiter et al. (2022)	To develop a roadmap for the implementation and adaptation of processes required for compliance with the provisions of the LGPD, applicable to accounting offices, with the aim of assisting them in this process.	The study presented seven categories that are relevant for the implementation and adaptation to the LGPD. It also identified that the greatest challenge for accounting offices in achieving compliance is the high cost, while the greatest opportunity lies in increased transparency.
LGPD: Application of the General Data Protection Law in Accounting	Ribeiro et al. (2022)	To raise awareness among accounting firms and professionals about the importance of understanding and complying with the LGPD, as well as to analyze the level of its application in their daily routines.	It was generally found that the implementation of the law is known and applied in the respective sectors by the majority of respondents. The study also revealed that smaller accounting firms are either in the process of adapting or are unaware of the law and its applicability.

Source: The authors (2024).

The articles address the impacts that the new legislation has caused in the accounting field, the challenges faced by professionals in handling such data, how the implementation and adaptation process is being conducted or has been conducted, and which requirements are essential for accounting firms to ensure compliance with the law. In addition, they highlight discussions on manuals, steps, and frameworks that support this process of change.

2.3 Research Hypotheses

Attitude is understood as the predisposition to respond either positively or negatively to someone or something in one's environment (Schermerhorn et al., 2007). It refers to an organized and coherent way of thinking, feeling, and reacting toward groups, issues, other human beings, or, more specifically, to events occurring in one's surroundings (Kardec, 1978). Thus, employees' attitudes in the workplace are considered important to the organization (Newstrom, 2008).

Behavior, in turn, refers to what people actually do within organizations, and cognitive dissonance is defined as the inconsistency between attitude and behavior (Robbins, 2005). Behavior is typically defined as the overt actions of an individual and is generally assumed to result, at least in part, from attitudes (Albarracín et al., 2005). Numerous studies have examined the atitude behavior relationship and indicate that attitudes are strong predictors of behavio.

Behavior "requires the activity of the organism as part of the process of transitioning from one environment that precedes this activity to another that follows it" (Botomé, 2013. p. 33). Thus, managing people's behavior and attitudes in the workplace is an integral part of the role of human resources managers. It serves as a foundation for creating values and fostering beneficial work environments, thereby contributing to the development of a lasting culture of security (Oliveira, 2014).

It is important for managers to align internal policies with employees, as this can help embed a culture of data protection (Kohls et al., 2021). It is also relevant to implement regular training plans (Marques, 2020). However, the attitudes and behaviors adopted by managers in conducting business must never be in conflict with internal legislation and regulations, which must be continuously assessed (Ferreira, 2022). With that in mind, the first hypothesis is presented:

H1: Workplace behavior of agents is associated with compliance with the LGPD.

In a context of rapid and constant technological change, which impacts political, economic, and social relations, it is essential for industry and service provision to grow and modernize. This evolution must be based not only on innovation and the adoption of new technologies and capital, but also on the organizations' management capabilities. These organizations must develop objective competitiveness by aligning with the requirements of governance mechanisms and continuously striving to improve quality and productivity (Silva, 2016).

Within this new paradigm emerges the need for institutions to establish not only an effective compliance program, but also an efficient corporate governance framework. This mechanism is aimed at creating rules of good practices and governance that define procedures, security standards, educational actions, and risk mitigation strategies in the processing of personal data. Corporations thus begin to play a leading role in this system, not merely complying with rules imposed by public authorities, but also engaging in governance practices that serve as a form of self-regulation (Silva, 2016).

It is important to emphasize that corporate governance and compliance are closely interconnected and mutually complementary. However, it is crucial that these two concepts not be conflated. While corporate governance is more concerned with issues related to the company's reputation and the relationships between internal and external stakeholders emphasizing efficient management and transparency compliance is focused on adherence to rules, and is thus an internal process (Nunes, 2019).

Being in compliance goes beyond merely observing the formal rules of the company; its scope should be broader, encompassing the entire business system. Compliance serves as a tool for risk mitigation, the preservation of ethical values and corporate sustainability, and the safeguarding of business continuity and stakeholder interests (Bertoccelli, 2019).

In this regard, governance agents are responsible for ensuring that the entire organization complies with its principles and values, which are reflected in internal policies, procedures, and standards, as well as with the laws and regulatory provisions to which it is subject (Brazilian Institute of Corporate Governance, 2015). The LGPD prescribes governance as a necessary tool for data processing. Furthermore, the growing concerns regarding privacy protection and information security make governance an increasingly essential and requested tool, not only for legal compliance but also for meeting user demands (Fernandes & Abreu, 2014).

The literature indicates that data governance encompasses legal compliance, accountability chain, internal strategic definitions, and management of external relationships related to data, metadata, privacy, security, and quality (Brackett & Earley, 2009; Fernandes & Abreu, 2014). Additionally, privacy governance not only promotes compliance and preventive assessments but also yields positive operational outcomes (Cabella et al., 2020). Since data governance, one of its key pillars, is compliance with privacy and personal data protection laws, it intersects with privacy governance. With that said, the second hypothesis is presented:

H2: Governance mechanisms assist agents in processing personal data and mitigating risks.

Therefore, this research is based on hypotheses grounded in the LGPD and RRT. Figure 1 represents the theoretical model.

Figure 1
Theoretical Model of the Research
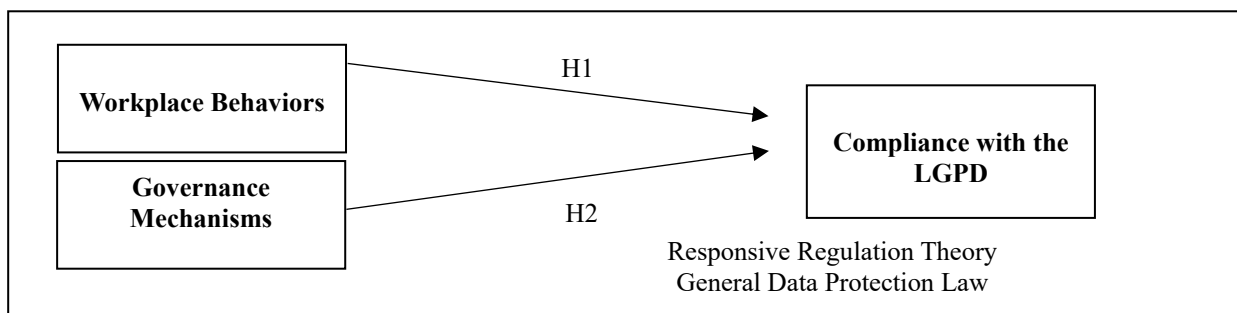
Source: The authors (2024).

The theoretical model presented in Figure 1 aimed to analyze the effects of determinants on compliance with the LGPD from the perspective of accounting professionals. As a limitation of the model, aspects related to mediating and moderating variables in the relationship were not explored, as this is an initial study on the subject. Thus, the first hypothesis to be tested sought to assess whether the workplace behaviors of agents are associated with compliance. Kanaane (2017) states that attitudes determine the how, what, and why of behavior, while behavior itself refers to the actions exhibited in social relationships, including the work context.

The second hypothesis seeks to investigate whether accounting firms use governance mechanisms to assist in data processing and mitigate risks involved in the process. To achieve information and data security, it is necessary to identify the controls required to reduce risks (Nascimento et al., 2019). Therefore, companies need to align good practices regarding information security (Buogo et al., 2020). It is expected that the good practices and governance policies practiced in the companies where accounting professionals work will make a difference in compliance with the LGPD. In light of this, the methodology of the research is described below.

3 METHODOLOGICAL PROCEDURES

The population selected for the application of the questionnaire consisted of accounting professionals working in accounting firms located in Guarapuava, Paraná, as it is one of the areas where the legislation applies, and due to the ease of access to professionals in this region. Therefore, the sample was defined as a single sector, accounting. In the end, a total of 84 responses were obtained, all of which were validated for analysis, as they were correctly completed without any omission of information that could compromise the integrity of the data. It is worth noting that the choice of a non-probabilistic sample was due to the limitations in accessing the respondents.

The data collection instrument was a structured self-administered questionnaire consisting of four constructs (totaling 44 questions), namely: (i) workplace behaviors; (ii) governance mechanisms; (iii) compliance with the LGPD; and (iv) demographic variables. In order to measure and understand the constructs under study, a 5-point Likert scale was used for each block, varying from 1 (strongly disagree) to 5 (strongly agree), along with an open-ended question regarding the professional's understanding of the LGP.

After presenting the statements in the three formed constructs, the questionnaire concluded with 7 demographic variables to be answered regarding the respondent's profile (Block 4), including: gender, age, education level, academic background, role at the firm, area of expertise, and years of experience in the accounting field.

Attached to the research instrument was the Informed Consent Form (ICF), which informed the respondents about the topic, the institution, and the researchers involved in the study. Additionally, it specified the voluntary nature of participation and that the dissemination of results would be aggregated.

The main respondents of the research were accounting professionals (owners, managers, analysts, assistants, clerks, and interns) from accounting firms in the city of Guarapuava, Paraná. The questionnaire was made available via a Google Forms link through email and WhatsApp. Along with the link, a brief introduction about the research and its main objective was provided. The questions were organized into blocks, with all questions being mandatory and requiring a single response.

A survey of the accounting firms in the city was conducted, along with their main contact information, to facilitate the application of the research. Data collection began in January 2024 and ended in June 2024. The instrument was applied in multiple attempts, with the link being sent three times on different dates through the email addresses found (January 26. March 5. and June 25), and via WhatsApp to contacts of firms where access was possible. Additionally, to obtain a higher response rate from accounting professionals in Guarapuava, the survey link was shared with colleagues connected to the region, and the Federal Accounting Council (CFC) was asked to publish the survey on its official website. The survey was published on May 6. 2024. with the goal of extending its reach exclusively to respondents working in Guarapuava, ensuring that the collected data was representative of this locality.

Descriptive statistics and structural equation modeling were the statistical techniques used for data processing. Frequency, mean, median, mode, standard deviation, and percentage analyses were conducted in an Excel spreadsheet. The data were processed using SmartPLS4 software, chosen for its ability to perform structural equation modeling with partial least squares (PLS-SEM).

4 RESULTS

4.1 Characterization of the Respondents

Regarding gender, it is observed that of the 84 respondents, 58.33% are female and 41.67% are male. In terms of age, it is found that 33.33% of the respondents are between 19 and 26 years old, 29.76% are between 27 and 34 years old, 10.71% are between 35 and 42 years old, 16.67% are between 43 and 50 years old, and 9.53% are over 50 years old, which indicates that the majority of the respondents are younger.

Regarding education, it is found that 46 out of 84 respondents have completed higher education (54.76%), 18 have postgraduate degrees (21.43%), 13 are pursuing a degree (15.48%), 3 have a master's degree (3.57%), 2 have a Ph.D. (2.38%), and 2.38% have technical education. Among those with higher education, 84.52% have degrees in Accounting, 3.57% have degrees in Economics and Business Administration, 1.19% have degrees in Law, 4.77% have degrees in other fields, and only 2.38%, specifically 2. are accounting technicians.

Regarding their roles, 20 respondents (23.81%) declared themselves as owners of accounting firms, 11.90% are managers, 16.67% are assistants, 15.48% are clerks, 2.38% work in related areas, and the largest group, 29.76%, are analysts. In terms of work experience, it is noted that most professionals have been working in the field for 1 to 10 years, representing 59.53% of respondents. 8.33% have been working for 21 to 40 years, and 23.81% have between 11 to 20 years of experience. The next section presents the descriptive analysis for the research constructs.

4.2 Descriptive Analysis

Regarding the first construct (COMP), composed of 10 statements, it is observed that most responses were concentrated in scales 4 (agree) and 5 (strongly agree), as shown in Table 2. This assertion is confirmed by analyzing the sample mode of the questions, which shows that the most frequent responses were those in scale 4. It is further observed that 59.52% of the respondents are aware of their roles and responsibilities in the office concerning the personal data/information of the data subjects to which they have access, and 58.33% pay full attention to the care required for data privacy and its updating.

Table 2

Trend and Distribution of Data for the Behaviors Construct.

Construct	Identification	Frequency					Mean	Median	Mode	SD
		1	**2**	**3**	**4**	**5**				
COMP	Q1	0.00%	2.38%	8.33%	**47.62%**	41.67%	4.29	4.00	4.00	0.72
	Q2	1.19%	5.95%	20.24%	**42.86%**	29.76%	3.94	4.00	4.00	0.92
	Q3	0.00%	8.33%	4.76%	40.48%	**46.43%**	4.25	4.00	5.00	0.89
	Q4	0.00%	8.33%	8.33%	**41.67%**	**41.67%**	4.17	4.00	4.00	0.90
	Q5	4.76%	9.52%	25.00%	**36.90%**	23.81%	3.65	4.00	4.00	1.09
	Q6	1.19%	9.52%	14.29%	**46.43%**	28.57%	3.92	4.00	4.00	0.96
	Q7	0.00%	2.38%	3.57%	38.10%	**55.95%**	4.48	5.00	5.00	0.69
	Q8	0.00%	0.00%	4.76%	35.71%	**59.52%**	4.55	5.00	5.00	0.59
	Q9	7.14%	17.86%	27.38%	**36.90%**	10.71%	3.26	3.00	4.00	1.10
	Q10	0.00%	8.33%	9.52%	**58.33%**	23.81%	3.98	4.00	4.00	0.82

Source: Research Data.

Regarding the governance mechanisms (MGOV), composed of 18 statements, it is noted that the highest percentage of responses was in scale number 4 (agree), with emphasis on questions 21, 26, and 28 of the research instrument, where more than 50% of the respondents agree. The results show that for questions 21 and 26, 52.38% of the respondents agree that there are internal processes and policies in the offices that ensure compliance with the standards and good practices related to data protection. Additionally, periodic reviews and maintenance are conducted on equipment, software, and hardware to ensure proper functioning of processes and enhanced security for data and their subjects (Table 3).

Moreover, 57.14% of the respondents agree that office managers are committed to information security and the protection of personal data. However, despite this commitment, 27.38% of the respondents disagree that the office has well-defined governance practices managed by a team or committee, which affects the scale and mode (Table 3).

Table 3

Trend and Distribution of Data for the Governance Mechanisms Construct

Construct	Identification	Frequency					Mean	Median	Mode	SD
		1	**2**	**3**	**4**	**5**				
MGOV	Q11	5.95%	11.90%	13.10%	**48.81%**	20.24%	3.65	4.00	4.00	1.11
	Q12	20.24%	25.00%	23.81%	**26.19%**	4.76%	2.70	3.00	4.00	1.20
	Q13	7.14%	7.14%	25.00%	**50.00%**	10.71%	3.50	4.00	4.00	1.02
	Q14	3.57%	10.71%	16.67%	**53.57%**	15.48%	3.67	4.00	4.00	0.99

						Mean	Median	Mode	SD
Q15	16.67%	22.62%	25.00%	**26.19%**	9.52%	2.89	3.00	4.00	1.24
Q16	8.33%	17.86%	**34.52%**	30.95%	8.33%	3.13	3.00	3.00	1.07
Q17	9.52%	17.86%	27.38%	**38.10%**	7.14%	3.15	3.00	4.00	1.10
Q18	10.71%	14.29%	28.57%	**38.10%**	8.33%	3.19	3.00	4.00	1.12
Q19	7.14%	22.62%	29.76%	**35.71%**	4.76%	3.08	3.00	4.00	1.03
Q20	1.19%	5.95%	14.29%	**47.62%**	30.95%	4.01	4.00	4.00	0.90
Q21	3.57%	9.52%	14.29%	**52.38%**	20.24%	3.76	4.00	4.00	1.00
Q22	10.71%	17.86%	26.19%	**34.52%**	10.71%	3.17	3.00	4.00	1.17
Q23	15.48%	**27.38%**	**27.38%**	25.00%	4.76%	2.76	3.00	2.00	1.14
Q24	11.90%	17.86%	23.81%	**33.33%**	13.10%	3.18	3.00	4.00	1.22
Q25	4.76%	5.95%	25.00%	**46.43%**	17.86%	3.67	4.00	4.00	1.00
Q26	4.76%	8.33%	14.29%	**52.38%**	20.24%	3.75	4.00	4.00	1.03
Q27	3.57%	11.90%	27.38%	**46.43%**	10.71%	3.49	4.00	4.00	0.96
Q28	1.19%	2.38%	10.71%	**57.14%**	28.57%	4.10	4.00	4.00	0.77

Source: Research Data.

In the section regarding compliance with the LGPD (CONFLGPD), the responses remained in scale 4 (agree). It is observed that out of the 7 statements, 4 had a percentage greater than 50% (Table 4). This indicates that more than half of the respondents believe that the offices are in compliance regarding data security and transparency, the freedom and privacy of data subjects, the behaviors and attitudes of professionals in data processing, and the governance mechanisms used to keep data secure and identify potential risks and threats.

Table 4
Trend and Distribution of Data for the Compliance with the LGPD Construct

Construct	Identification	Frequency					Mean	Median	Mode	SD
		1	2	3	4	5				
	Q29	2.38%	7.14%	25.00%	**44.05%**	21.43%	3.75	4.00	4.00	0.96
	Q30	2.38%	5.95%	17.86%	**48.81%**	25.00%	3.88	4.00	4.00	0.94
	Q31	2.38%	7.14%	16.67%	**52.38%**	21.43%	3.83	4.00	4.00	0.93
CONFLGPD	Q32	2.38%	5.95%	15.48%	**53.57%**	22.62%	3.88	4.00	4.00	0.91
	Q33	3.57%	13.10%	26.19%	**46.43%**	10.71%	3.48	4.00	4.00	0.98
	Q34	2.38%	5.95%	17.86%	**57.14%**	16.67%	3.80	4.00	4.00	0.88
	Q35	2.38%	11.90%	17.86%	**53.57%**	14.29%	3.65	4.00	4.00	0.95

Source: Research Data.

However, the respondents also pointed out that there is still a lack of training for professionals to properly carry out all processes related to data such as collection, use, storage, and sharing in accordance with the provisions of the legislation.

4.3 Structural Equation Modeling

4.3.1 Measurement Model Evaluation

The first step of the analysis was to verify the convergent validity of the model through the Extracted Mean Variance (VEM), which shows that the construct represents the total variance of

the indicators and that the dimension explains more than half of this variance (Hair Jr. et al., 2017). Additionally, the values found in the analysis must be higher than 0.50 (Henseler & Sarstedt, 2013). The VEM represents the squared factor loadings, meaning it explains the variability captured by a dimension in relation to the amount of variance due to measurement error (Ringle et al., 2014). The construct represents the total variance of the indicators, indicating that the dimension explains more than half of this variance, with values greater than 0.50 (Hair Jr. et al., 2017).

In the second stage, the reliability of the model was verified, measured by the Composite Reliability (CR), where values must exceed 0.70, and by Cronbach's Alpha, with values above 0.60 in exploratory research (Hair Jr. et al., 2014), and between 0.70 and 0.90 in more advanced stages of research. Table 5 presents the convergent validity (VEM > 0.50) and the measures of internal consistency (Cronbach's Alpha > 0.60 and Composite Reliability > 0.70).

Table 5
Convergent Validity and Reliability of the Measurement Model

Constructs	VEM	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Cronbach's Alpha
Behaviors	0.544	0.845	0.877	0.834
Governance Mechanisms	0.553	0.938	0.941	0.932
Compliance with the LGPD	0.745	0.944	0.953	0.943

Source: Research Data.

All constructs presented VEM values greater than 0.50, meaning they all have convergent validity as recommended. Regarding the composite reliability of the model, it is observed that all variables presented composite reliability values greater than 0.70. As for Cronbach's Alpha, all values were above 0.60, thus meeting the recommended values according to the literature.

In the third stage, the discriminant validity of the model was evaluated. This indicator explains whether the constructs (latent variables) are independent of each other (Hair Jr. et al., 2014). According to Hair Jr. et al. (2017), discriminant validity is the extent to which a construct is truly distinct from other constructs based on empirical patterns. Thus, establishing discriminant validity assumes that a construct is unique and captures phenomena not represented by other constructs in the model.

There are two ways to analyze this indicator: 1) through the cross-loadings criterion, and 2) through the Fornell and Larcker (1981) criterion. The cross-loadings criterion considers that indicators should exhibit higher factor loadings on their respective constructs, while the Fornell and Larcker (1981) criterion compares the square roots of the VEMs of each construct with the Pearson correlations between latent variables (Ringle et al., 2014), where the square roots of the VEMs should be greater than the correlations between the latent variables. It is observed that the model has discriminant validity, as all the constructs met the Fornell-Larcker criteria (Table 6) and the cross-loading criteria.

Table 6
Discriminant Validity According to the Fornell-Larcker Criterion

Variables	1	2	3
Behaviors	**0.737**		
Compliance with the LGPD	0.595	**0.863**	
Governance Mechanisms / Educational Action	0.452	0.694	**0.744**

Source: Research Data.

In order for the model to reach values that would allow its validation, the variables MGOV11, MGOV14, MGOV20, MGOV21, and MGOV28 were excluded, as they presented factor loadings lower than expected in relation to their respective constructs. It was necessary to improve the model's fit and ensure that only variations with significant contributions to their constructs were retained, resulting in a more robust and consistent model for analysis. After the evaluation of the measurement model, Ringle et al. (2014) emphasize the need to proceed with the evaluation of the structural model.

4.3.2 Evaluation of the Structural Model

The main criteria for evaluating the structural model in PLS-SEM refer to the significance of path coefficients, the level of R^2 values, effect size (F^2), and predictive relevance (Q^2). It is worth noting that in this study, only the structural coefficient, the level of R^2 values, effect size (F^2), and the P and T values of the model were analyzed, as predictive relevance (Q^2) requires the Blindfolding technique. In version 4 of SmartPLS, this algorithm was removed, as the technique does not provide an out-of-sample evaluation of predictive power, and in this case, the Q^2 value was not calculated.

The absence of Q^2 in the analysis performed in version 4 of SmartPLS may impact the evaluation of the model's predictive relevance, as this metric helps verify whether endogenous constructs have predictive capability over their respective indicators. According to Hair Jr. et al. (2022), positive Q^2 values indicate predictive relevance, while values close to zero or negative suggest that the model may not be useful for prediction. Without this metric, the analysis is limited to explanatory indicators such as R^2 and F^2, making it impossible to confidently assert the model's predictive capability. However, since the focus of the study is not on prediction but rather on explaining structural relationships, the absence of Q^2 does not undermine the main conclusions. Nonetheless, it is recommended that future studies include this metric to enhance the assessment of the model's quality.

According to Hair Jr. et al. (2017), it is essential to check for collinearity in the structural model before conducting the analysis, and the Variance Inflation Factor (VIF) should be below 5 to avoid multicollinearity issues. Table 7 indicates that this model does not present such an issue.

Table 7
Result of the Collinearity Evaluation

	Hypotheses	VIF
Behaviors -> Compliance with the LGPD	H1	1.257
Governance Mechanisms -> Compliance with the LGPD	H2	1.257

Source: Research Data.

Next, the R^2 values are presented, which, according to Ringle et al. (2014), evaluate how much of the endogenous variances are explained by the structural model. They emphasize that R^2 values > 2% represent a small effect, R^2 > 13% represents a medium effect, and R^2 > 26% represents a large effect. For the Pearson Coefficient of Determination (R^2), the results of the proposed model show that compliance with the LGPD is explained by the two determinants studied, with all cases showing a large effect, being 58.1% for R^2 and 57.1% for adjusted R^2. It is worth noting that the latent variables "behaviors" and "governance mechanisms" do not have an R^2 value, as they are the variables that precede the others in the structural model.

To analyze the statistical significance of the relationships between the constructs, the p-value or alpha (α) was checked. As shown in Table 6, the relationships were significant for both: behaviors (p-value = 0.088) and governance mechanisms (p-value = 0.040). However, considering that the traditional criterion for statistical significance is $p \leqslant 0.05$, H1, related to behaviors,

presents a marginal significance level. Nevertheless, given the exploratory nature of the study, this hypothesis was retained as the results suggest a trend that can be further explored in future research. Thus, the model demonstrates that behaviors, in conjunction with governance mechanisms, play a relevant role in the model. Therefore, the hypothesis was kept within the exploratory context of the research, highlighting the need for complementary investigations to deepen these findings.

According to Hair Jr. et al. (2022), in exploratory studies, hypotheses with p-values close to the conventional threshold of 0.05 can be considered indicative of trends, justifying their retention for future analyses. The confirmation of H1 highlights the importance of pro-compliance behaviors, which are crucial for adherence to recommended practices. On the other hand, H2 was also supported, although with less intensity, indicating that, while governance mechanisms play a relevant role, there are still gaps in their formal implementation practices.

Regarding effect size (F^2), this is an evaluation item that considers how useful the predictive construct is for model adjustment (Hair Jr. et al., 2014). In this way, the COMP construct showed a medium effect, while the MGOV construct showed a large effect on model adjustments.

According to Hair Jr. et al. (2014), the ideal t-value should be above 1.96, and the path coefficient should be different from zero at a 5% significance level. According to the model, both constructs presented an ideal value (Table 8).

Table 8
Statistical Significance

	Hypotheses	F^2	Structural Coefficient	Standard Deviation	t - value	p- value
Behaviors -> Compliance with the LGPD	H1	0.543	0.620	0.264	2.056	0.040
Governance Mechanisms -> Compliance with the LGPD	H2	0.237	0.275	0.139	1.704	0.088

Source: Research Data.

Thus, it is observed that accounting professionals in Guarapuava tend to use behaviors and governance mechanisms to ensure compliance with the LGPD.

4.4 Discussion of Results

The hypotheses of this study were tested based on the significances of the relationships in the model described earlier. In this section, the obtained results are discussed, as summarized in Table 9.

Table 9
Significance of the Relationships in the Model

Hypotheses	Model
H1: The behavior of agents in the workplace is associated with compliance with the LGPD.	Supported
H2: Governance mechanisms assist agents in data processing and risk mitigation.	Supported

Source: The authors (2024).

Regarding the behaviors of professionals in the workplace, it is highlighted that H1 was supported. The data validate that the behaviors of these professionals are associated with compliance with the LGPD, aligning with the argument of Scherer Filho (2020), who states that this construct is one of the most difficult to address, as it involves the individual actions of each person within the organization. However, these behaviors can be adapted in each individual through continuous awareness-raising stimuli.

The results show that accounting professionals in accounting firms in Guarapuava are aware of the attitudes they take regarding data processing, aligning with Silva's (2011) understanding, which states that social factors controlled by individuals through their attitudes and behaviors are crucial to ensuring the security and protection of personal data and information. According to the findings of Silva et al. (2023), a large portion of accountants recognizes the importance of security and knowledge of the LGPD.

It is also observed that professionals do not feel confident about what to do along with a culture of resistance from accounting professionals, which contributes to non-compliance with the law. As a measure for these situations, it is recommended to offer courses, lectures, and informational materials that promote training and awareness among professionals (Souza & Almeida, 2024).

There are some barriers for accounting professionals in achieving compliance with the LGPD, such as the understanding of personal data by employees, lack of qualification, and the need for training. In this sense, the importance of investing in internal auditing and specialized consultancy on the LGPD is highlighted to mitigate such difficulties (Silva et al., 2025).

H2, regarding governance mechanisms, was also supported. This factor validates the hypothesis as it demonstrates that accounting professionals adopt governance mechanisms that safeguard personal data, establish relationships of trust and transparency with data subjects, and implement internal policies that ensure compliance with standards and good practices related to data protection.

According to the research data, it is observed that 33.33% of respondents say that the office they work for has an IT team trained to contribute to data security and that the office conducts periodic maintenance and reviews of network equipment. Question 23 shows that only 29.76% of offices have governance practices defined by a team or committee, and 14.28% believe that the office is not committed to information security and the protection of personal data.

Buogo et al. (2020) and Kohls et al. (2021) describe that the LGPD in organizations reflects the need for implementing governance focused on data and information security. In this regard, companies need to align good practice measures related to information security, which validates the present study (Buogo et al., 2020). Silva et al. (2025) highlight the importance of developing data protection projects, as well as appointing a responsible person for mapping the data in accounting service providers' companies; this will contribute to greater care with data and transparency for the data subjects.

Some respondents report that the LGPD is very important in addressing irregularities, emphasizing that it is essential for all offices to have responsible individuals to properly handle the information and ensure all necessary precautions are taken regarding the data of the subjects. However, they perceive that there is a lack of oversight by the authority and that compliance with the law requires bureaucratic processes and high costs, making it often unfeasible for some offices to adopt such practices. In this regard, Silva et al. (2023) mention that one-third of the professionals in accounting firms who participated in their study have not adapted to the LGPD, emphasizing the need for improvements in cultural aspects. The authors also highlight the need to improve compliance with the LGPD in order to avoid sanctions and ensure data preservation.

Furthermore, the relationship between the findings of this research and RRT is evident. In this sense, it is understood that the theoretical basis is relevant for analyzing compliance with the LGPD in the accounting sector. RRT advocates that compliance with rules should be encouraged voluntarily, rather than being rigidly imposed, which aligns perfectly with the behavior of accounting professionals. These professionals, being aware of their responsibilities and acting proactively, can avoid security incidents and sanctions, even without educational incentives from the offices.

RRT also suggests that, when encouraged to adopt good practices and governance mechanisms, such as security policies and continuous monitoring processes, agents begin to view the proper handling of data as part of their commitment to ethics and legislation, thereby avoiding the risks of failures and ensuring data transparency. In summary, responsive regulation allows governance practices to become active risk mitigation mechanisms, while fostering an organizational culture focused on compliance and respect for enforceability.

Rodotá (2008) emphasizes that the LGPD is based on the adoption of good governance practices and self-regulation, which aligns with RRT. The theory provides a flexible regulatory model, allowing rules to adjust to the specific context of accounting firms and the behaviors of professionals, facilitating compliance with the LGPD.

In this study, RRT is key to understanding how accounting firms can adapt their practices to meet the requirements of the LGPD effectively. The theory enables each organization to adjust its rules according to its needs and context, promoting more genuine and effective compliance. The flexible and adaptive approach of responsive regulation results in positive attitudes toward regulators and better compliance behaviors, making it an indispensable theoretical choice for understanding and implementing data protection practices in the accounting sector.

5 CONCLUSION

This research evaluated the effects of behaviors and governance mechanisms on compliance with the LGPD from the perspective of accounting professionals. This study provided significant contributions to the literature and academia. It raises awareness among both sector professionals and data subjects, demonstrating that the behaviors of professionals and the governance mechanisms adopted by accounting firms are crucial for compliance with the LGPD. The study highlights that professionals recognize the risks of privacy breaches, data leaks, and the importance of adopting security measures to protect the data of the subjects. However, despite this recognition, there are practical limitations, such as the lack of governance committees, ongoing training, challenges in capacity building, and the effective implementation of the necessary procedures to ensure full compliance with the LGPD.

The findings of the research align with the principles of RRT, which posits that compliance with regulations is more effective when the regulated parties adopt proactive behaviors and self-regulatory practices, rather than relying solely on formal impositions. The confirmation of H1, which highlighted the importance of pro-compliance behaviors, reflects the central idea of the theory, that self-regulation and internal motivation for compliance can be more impactful than external punishments or rules. On the other hand, H2, although supported, indicated that governance mechanisms, despite their relevance, still face limitations in terms of formal practices. This suggests that the current regulatory model lacks a more cooperative and educational approach, typical of responsive regulation. Therefore, the results reinforce the idea that a mixed approach, combining educational actions, incentives for self-regulation, and monitoring of practices, may be more effective than a purely punitive model.

Finally, the importance of this study is evident for professionals in the labor market, providing practical insights and guidance on how to improve compliance with the LGPD and implement effective data governance and protection practices voluntarily. The analysis of the proposed model indicated that behaviors and governance mechanisms were decisive for compliance with the LGPD. This result suggests that the presence of governance mechanisms reinforces the training and awareness of accounting professionals regarding compliance with the LGPD. Although the firms recognize privacy risks, implement security rules, and clarify the importance of the LGPD for their teams, there is still a lack of commitment to training professionals for the effective application of procedures.

To overcome this gap, it is recommended to adopt continuous training programs on data protection, create standardized protocols for the processing and storage of sensitive information, appoint a data protection officer to monitor compliance, implement governance committees, and conduct periodic audits to assess the effectiveness of the measures implemented. Such actions can strengthen the organizational culture focused on information security and ensure greater adherence to the LGPD requirements, as the adoption of structured and continuous practices promotes compliance with data protection and information security.

One limitation of this study was the difficulty in obtaining responses, as the data collection period coincided with the submission of accessory obligations, resulting in a high volume of activities in accounting firms, which caused difficulties in obtaining responses. This limitation may affect the representativeness of the sample and the validity of the results. As a methodological limitation, this research used a non-probabilistic sample, which limits the generalization of the results. Additionally, the absence of predictive relevance (Q^2) due to the limitations of the PLS-SEM software is a constraint of the structural model.

It is noted that there are still few studies related to compliance with the LGPD in the accounting sector. This factor impacted the construction of the theoretical framework, the development of research instrument questions related to the constructs, and also the difficulty in selecting the theory that grounded the research. Furthermore, the study is limited to the two constructs defined in this research (workplace behaviors and governance mechanisms), and geographically, the sample is restricted to accounting firms in Guarapuava-PR. It is important to note that the research did not include any professionals in the intern role, and the labor market is limited to younger individuals with a degree in Accounting.

It is recommended that future research examine the costs for firms to obtain resources and professionals specialized in the LGPD area. It is also suggested to conduct additional quantitative studies using other techniques and qualitative approaches. Furthermore, it would be important to include mediating and moderating variables in the study model. Expanding the research to other cities and larger samples, such as the state of Paraná and Brazil, is recommended, along with conducting regional comparisons regarding the processes adopted for LGPD compliance, identifying which other constructs are relevant to be adopted by organizations, and examining how the monitoring process is effectively carried out, especially considering that the deadline for compliance was defined by the legislation.

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Compliance with Brazil's General Data Protection Law (LGPD):
An Examination of Determinants among Accounting Professionals

19 of 23

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CONFLICT OF INTERESTS

The authors declare no conflict of interest regarding this submitted work.

AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author
Conceptualization	♦	-
Data curation	♦	♦
Formal analysis	♦	-
Funding acquisition	Does not have	
Investigation	♦	-
Conceptualization	♦	-
Project administration	♦	♦
Resources	♦	-
Software	♦	-
Supervision	♦	♦
Validation	♦	♦
Visualization	♦	-
Writing – original draft	♦	♦
Writing – review & editing	♦	♦