

CONTINUING EDUCATION AND ITS RESULTS IN QUALITY OF FINANCIAL SERVICES OFFERED FOR MICRO, SMALL AND MEDIUM-SIZED ENTERPRISES LOCATED IN THE METROPOLITAN REGION OF RECIFE-PE, BRAZIL

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This study investigates the results of continuing education over the quality of the services provided by accounting firms for the Small and Medium Business Enterprises (SME) and, especially, if the accountants' participation in the program "Contabilizando o Sucesso" (Accounting the Success) influences in the accounting services provided with more quality. The research also makes an analysis of the accountants' perceptions regarding the accounting services rendered by them and their customers' possibility to pay more for their qualifications. The research uses the inductive and analytical method of analysis, by the use of techniques of indirect documentation from specialized periodic and from the Internet. Exploratory research was used by the application of questionnaires addressed to the accountants who provide accounting services to the Small and Medium Business Enterprises, in the Metropolitan Area of the Recife City. These questionnaires were built, in the majority, of multiple choice questions, in order to facilitate the analysis of the results. The results show that the accountants that participate in some type of activity of continuing education offer services of better quality to small and medium companies in relation to the accountants that don't participate in some activity of continued education. However, regarding the accountants that participated on some activity of the program "Contabilizando o Sucesso", in a general way, there is not statistical improvement in the quality of the accounting services provided.

Keywords: Continuing Education; Management Accounting; Quality of accounting services; Small and Medium Business Enterprise, SME.

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