

Statistical analysis on the profile of judicial experts in the state of São Paulo



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ABSTRACT

In Brazil, there are millions of lawsuits in progress, and according to the CNJ - National Council of Justice, in the state of São Paulo, only in the state courts, 25% of the total volume of ongoing processes of the entire Brazilian Justice are concentrated, with 20 million cases pending at the end of 2018 - sufficient justification for carrying out this work. As main objective, we sought to identify, from the point of view of the judicial expert, whether the level of academic training, specializations and time of work influence the number of appointments in expert work by São Paulo judges. The hypothesis that is intended to be tested is whether the level of academic training, specializations and the time of work influence the number of appointments in expert work by judges. As a contribution, the work seeks to give focus and raise the technical and intellectual level for a professional activity of extreme relevance. The theoretical foundation, based on readings and bibliographies, reflects the importance of research focused on expertise, in addition to the application of a survey survey and the application of a logistic regression model with binary response.

Keywords: Expertise, Judicial expert, Expert Profile, Logistic Regression.

1 INTRODUCTION

For justice, the function of the expert, as well as that of expertise, is one of the most intriguing and conceptualized topics among the areas of study. For good clarification, there is a need to study the role of the appointed judicial expert who is extremely important for the correct judgment of the processes, sustaining the dispute with his technical knowledge, expertise and assisting the judgment with impartiality and respecting the technical aspects, so that the process has the necessary basis and is taught with propositional grounds. As main objective, the present work searched through a *survey* and a multiple statistical regression, identifying, from the point of view of the judicial expert, if the



level of academic training, specializations and the time of operation influence the number of appointments in expert work by São Paulo judges. This work is justified, because in Brazil there are millions of lawsuits in progress, and according to the CNJ - National Council of Justice, in the state of São Paulo, only in the state courts, is concentrated 25% of the total volume of ongoing processes of the entire Brazilian Justice, with 20 million cases pending at the end of 2018. Most of these demands require the help of judicial experts because there is evidence that deals with technical matters that judges do not have the technical knowledge to evaluate. In this context, the hypothesis that is intended to be tested is: whether the level of academic training, specializations and the time of performance influence the number of appointments in expert work by judges. There are numerous cases of work performed by professionals who self-qualify as judicial accounting experts, and that, due to lack of adequate training, or negligence, can lead judges to decide in a wrong way or even not to avail themselves of the expert evidence presented, which could be avoided if the choice considered the set of experience of the professional involved. The limitations of this work focus on the number of accounting experts willing to participate in self-criticism.

Since this analysis is of a descriptive nature, it allows the possibility that future weightings or analyses are increased, from the perspectives discussed here. The methodological procedures were divided into three phases: the first was developed through the study of the theme, the bibliographic research and the approaches that supported its construction. The second phase of the work involved a field study, with the application of a survey. According to Parasuraman (1991), a questionnaire is only a set of questions, made to generate the necessary data to achieve the objectives of the project. However, even though the author states that not all research projects use this form of data collection instrument, the questionnaire is very important in scientific research, especially in the social sciences. Parasuraman also states that constructing questionnaires is not an easy task and that applying adequate time and effort to the construction of the questionnaire is a necessity, a favorable differentiating factor. There is no standard methodology for a questionnaire project, but there are recommendations from several authors regarding this important task in the scientific research process. (Chagas, 2000).

In the third phase, a statistical model of multiple regression was applied to verify the correlation with the profile most appropriate to the expert.

2 THEORETICAL FOUNDATION

2.1 TYPES AND FUNCTION OF THE ACCOUNTING EXPERT

To act in the expert follow-up, the expert professional must know the types of expertise and know how to use the main methodologies of expert practice. The different segments or types of expertise are identified and defined according to the environment that is inserted and develops. These environments can be of judicial or extrajudicial origin.



Table 1: Definition of Types of Expertise

| TYPES OF EXPERTISE | DEFINITIONS |
|-------------------------------|---|
| JUDICIAL EXPERTISE | It is specified and defined by the text of the law; it establishes Article 420 of Law No. 5,869 of January 11, 1973 in the part related to the process of knowledge: "The expert evidence consists of examination, inspection and evaluation." Access JUSBRASIL2020 |
| ACCOUNTING EXPERTISE | The Brazilian accounting standard – NBC TP 01, of February 27, 2015 establishes that "Accounting expertise is the set of technical-scientific procedures intended to bring to the decision-making instance evidence necessary to support the fair resolution of the litigation or finding of fact, through an accounting expert report and / or accounting expert opinion, in accordance with legal and professional standards and with the specific legislation in what is pertinent." |
| JUDICIAL ACCOUNTING EXPERTISE | In the understanding of Sá (2019:p.58): "Judicial accounting expertise is the one that aims to serve as evidence, clarifying the judge on matters in litigation that deserve his judgment, aiming at facts related to the assets of azienda or people." |
| SEMI-JUDICIAL EXPERTISE | According to Alberto (2010, p. 39), semi-judicial expertise is that performed within the institutional apparatus of the State, but outside the Judiciary, with the main purpose of being a means of proof in the institutional systems users. |
| EXTRAJUDICIAL EXPERTISE. | NBC TP 01 2015 provides that "Extrajudicial expertise is exercised in the arbitral, state or voluntary sphere." |
| ARBITRATION EXPERTISE. | According to Sá (2019:246) "The expertise in the scope of arbitration constitutes a set of technical-scientific procedures intended to bring to the attention of the arbitrator the result of an examination, inspection or evaluation to support the resolution of the dispute or finding of a fact, through the preparation of a report and / or expert opinion ..." |

Source: Elaboration of the authors (2020)

2.2 ACCOUNTING EXPERTISE AND REPORT

The accounting expertise is based on the Brazilian Accounting Standards (NBC), specifically the NBC TP No. 1 (R1) (2020) that establishes guidelines and scientific technical procedures to be observed by the expert, when performing the accounting expertise, being the exclusive competence of the accountant in good standing in the Regional Accounting Council. NBC TP No. 1 (R1) (2020) also determines that, among other guidelines, the expert must present in the accounting expert report method and conclusion:

48. Method: it is a procedure of technical and/or scientific analysis of evaluation of the probative elements that instructed the demand, predominantly accepted by the specialists of the area of knowledge from which it originated.

49. Conclusion: it is the synthetic exposition of the factual matter found, indicating the technical-scientific support that justifies the conclusions reached by the expert or the technical assistant. Other relevant information or elements, which were not included in the question, must be recorded.



NBC TP No. 1 (R1) (2020) also establishes, in item 53, that the report must contain, at least, the following items:

- (d) technical and/or scientific analysis carried out by the expert;
- (e) the scientific method adopted for the expert work, demonstrating the doctrinal sources of this and its stages;"

Such determination provided for NBC TP No. 1 (R1) (2020) meets the provisions of art. 464 of the Code of Civil Procedure (BRAZIL, 2015) "Access **JUSBRASIL2020**", that is, the expert evidence consists of examination, inspection and evaluation, and the report must, minimally, contain the following:

- Art. 473. The expert report must contain:
- I - The exposition of the object of the expertise;
 - II - The technical or scientific analysis carried out by the expert;
 - III - The indication of the method used, clarifying it and demonstrating to be predominantly accepted by specialists in the area of knowledge from which it originated;
 - IV - Conclusive answer to all questions presented by the judge, the parties and the Public Prosecutor's Office.
- § 1 - In the report, the expert must present reasons in simple language and with logical coherence, indicating how he reached his conclusions.
- § 2 - It is forbidden to the expert to exceed the limits of his designation, as well as to issue personal opinions that exceed the technical or scientific examination of the object of the expertise.

The expert report and the expert opinion are prepared documents, in which the experts record, in a comprehensive way, the content of the expertise and particularizes the aspects and minutiae that involve the object under discussion and the searches for elements that prove and are characterized as necessary for the conclusion of the work. The experts, at the end of the accounting expert report or the accounting expert opinion, must clearly and precisely state their conclusions (SANTOS, 2006).

Decree-Law No. 9,295/46, of article 25, of the professional attributions, item "c", determines that the expert report and the expert opinion are only prepared by accounting professionals who are duly registered and qualified in their class council. Thus, it is understood as an expert report the piece produced by a professional duly registered in the class council, aims to express a technical opinion, specialized, about factual matter in which it is necessary to resolve the controversies on the subject. The method adopted by the judge for the choice of the judicial expert is provided for in articles 156 and 465 of the Code of Civil Procedure (BRAZIL, 2015):

- Art. 156. The judge will be assisted by an expert when the proof of the fact depends on technical or scientific knowledge.
- § 1 - The experts shall be appointed among the legally qualified professionals and the technical or scientific bodies duly registered in a register maintained by the court to which the judge is bound.
- Art. 465. The judge shall appoint an expert expert specialized in the subject matter of the expert opinion and shall immediately fix the deadline for the delivery of the report.



The National Council of Justice (CNJ), in view of the provisions of articles 156 et seq. of the CPC, in its resolution 233 of July 13, 2016, deals with the creation of a register of professionals and technical or scientific bodies within the scope of Justice of the first and second degrees, where the Brazilian courts establish the Electronic Register of Experts and Technical and Scientific Bodies (CPTEC) for the management and choice of those interested in providing services of expertise, pursuant to Article 156, § 1 of the Code of Civil Procedure, and the expert is responsible for requesting its registration in the Court of Justice for its performance.

In anticipation of the resolution of the CNJ, the Superior Council of Magistrates of the Court of Justice of the State of São Paulo published the Provision CSM 2.306/2015, according to article 2, that the experts will be appointed among the legally qualified professionals and the technical or scientific bodies duly registered in the register maintained by the Court of Justice.

The Federal Accounting Council, in turn, published Resolution CFC 1,506/2016, for the creation of the National Register of Accounting Experts (CNPC), and the entry of accountants in the CNPC became conditional on approval in a specific examination, regulated by the CFC and, also, that the permanence of the professional in the CNPC is conditioned to several requirements, among them the obligation to comply with the Continuing Professional Education Program, regulated by the CFC itself.

Mello (2013) states that the judicial expert is a trusted professional of the magistrate, who must have higher education (university level) and be registered in the respective competent class body. The author also states that the determination of the criterion for the appointment of the expert is an exclusive act of the magistrate, and there should be no restriction on this freedom of choice. Thus, the judge has two systems of choice, one objective and the other subjective. The subjective analysis refers to the observation of the technical capacity of the professional, his formation, knowledge and previous work experiences. While the subjective condition involves the credibility factor, since the expert is an assistant of absolute confidence, which is why the magistrate chooses the professional who, in addition to the proven technical capacity, has a high degree of reliability.

Thus, the present study seeks to identify, from the perception of the judicial expert, which of the systems prevail, that is, the objective or the subjective in the choice of the professional appointed to prepare the expert report.

By disposing of the Expert Report, the judge acquires conclusive evidence to support his sentence, making it essential that the expert perform his work based on appropriate knowledge, strict legal compliance, and moral and ethical principles. Among the various relevant applications of Accounting Expertise, the following stand out: food lawsuits, labor actions, determination of assets, qualitative or quantitative evaluation of assets, evaluation of incorporated assets, search and seizure and consignment in payment. The expert report, inserted in the context of the labor judicial process,



constitutes an accounting report prepared to meet the informative demands of a specialized and decisive figure in the scope of the judiciary: the Judge of Law. According to Sá (2019), the expert report is a technological piece that contains opinions of the expert accountant, as a pronouncement, on issues that are formulated and that require his pronouncement. Through the award, the expert issues his opinion on fundamental patrimonial issues to support the decisions of the Judge. When writing the report, it is essential that the expert presents in a clear and objective manner the results of his analysis, supported by the evidence collected, providing clarifying and well-founded answers, as previously mentioned. This approach arouses significant interest, since it aims to deepen knowledge in this prestigious topic in the area of accounting.

3 METHODOLOGY

The research presents is of qualitative and quantitative empirical nature, with exploratory analysis of data, where through a survey *survey*, it was sought a statistical analysis of the indicators of data collection and verify the degree of correlation between these indicators.

Lozada and Nunes (2019) explain that quantitative research can be used in several situations, as it seeks to describe meanings directly from the analysis of raw and objective data. The method of quantitative research is widely used in research in the exact and natural sciences, because according to Decarli; Saints; Saints; Doreto; Azevedo (2018, p. 140) is the most conclusive scientific method, which seeks to quantify a problem by understanding its dimension through precise data. As for the case study, there are numerous studies where this type of approach has been adopted to understand real-world phenomena. In Yin's (2015) view:

The case study is an empirical investigation that:

- investigates a contemporary phenomenon (the "case") in depth and in its real-world context, especially when the boundaries between the phenomenon and the context may not be clear. (YIN, 2015 p. 17).

3.1 SAMPLE SELECTION

The present analysis carried out qualitative-quantitative research with closed questions with 300 professionals linked to the expert area and acting as judicial experts in the courts, at the state, municipal, labor and federal levels, in the state of São Paulo. The procedure used in the sampling followed the criterion of the selection of professionals from a list of contacts of relationships linked to the area of expertise, as well as the list of associates of APEJESP (Association of Judicial Experts of the State of São Paulo). The aspect of the selection of the respondents, using a list of contacts linked to the area of expertise, arose from the need to harmonize the answers, and in an attempt to legitimize them due to the possibility of greater knowledge on the part of these professionals.



3.2 STRUCTURE OF THE DATA COLLECTION INSTRUMENT

A questionnaire was elaborated containing 10 closed and one open questions, statements in which the participants answered questions about their profile, using a Likert scale. The questionnaire was sent by *email*, *linkedin* or *sent by whatsapp*, to the contact list composed of 300 people in the period from November 20 to November 30, 2019. The questionnaire was modeled according to the point of view identified in the bibliographic research, formed by the statements listed in Chart 2:

Table 2 - Statements submitted to respondents' opinions.

| ANÁLISE ESTATÍSTICA SOBRE O PERFIL DOS PERITOS JUDICIAIS | | | | | |
|--|----------|--|--|---|---|
| Nome: | | informação opcional para | (Chagas, 2000) FONTE: | Identificação do respondente. Neste ponto | |
| E-mail: | | informação para | http://www.fecap.br/adm_o | | |
| 1 | Pergunta | Formação acadêmica e profissional. | Esta pergunta tem o objetivo de abrir o questionário e identificar o | (Chagas, 2000) FONTE: http://www.fecap.br/adm_online/art11/anival.htm | Estabelecer uma ligação com: O problema e os objetivos da pesquisa; As hipóteses da pesquisa. |
| | Resposta | () Contador; () Advogado; () Economista; () Administrador; () Engenheiro; () Atuário. | questionário e identificar o | | |
| 2 | Pergunta | Tempo de formação da graduação. | Esta pergunta tem como objetivo, identificar o perfil | | |
| | Resposta | () 1 - 4 anos; () 5 - 10; () 11 - 15; () Mais de | objetivo, identificar o perfil | | |
| 3 | Pergunta | Possui Pós graduação ? Latu sensu (MBA ou | Esta pergunta tem como objetivo, identificar o perfil | | |
| | Resposta | () Sim; () Não. | objetivo, identificar o perfil | | |
| 4 | Pergunta | Possui Strictu sensu ? (mestrado / doutorado). | Esta pergunta tem como objetivo, identificar o perfil | | |
| | Resposta | () Sim; () Não. | objetivo, identificar o perfil | | |
| 5 | Pergunta | Realizou cursos de extensão ou treinamentos | Esta pergunta tem como objetivo, identificar se há planejamento da gestão de | | |
| | Resposta | () 0; () 1 - 4; () 5 - 10; () 11 - 15; () Mais de 15. | planejamento da gestão de | | |
| 6 | Pergunta | Quantas nomeações obteve por juízes em 2019 ? | Esta pergunta tem como objetivo, identificar o perfil profissional. | | |
| | Resposta | () 0; () 1 - 10; () 11 - 20; () 21 - 30; () 31 - 40; () Mais de 40. | objetivo, identificar o perfil profissional. | | |
| 7 | Pergunta | Quantos colaboradores auxiliam nos trabalhos de | Esta pergunta tem como objetivo, identificar a estrutura profissional. | | |
| | Resposta | () 0; () 1 - 10; () 11 - 20; () 21 - 30; () 31 - 40; () Mais de 40. | objetivo, identificar a estrutura profissional. | | |
| 8 | Pergunta | 8. Possui cadastro no CNPC (Cadastro Nacional | Esta pergunta tem como objetivo, identificar se a | | |
| | Resposta | () Sim; () Não. | objetivo, identificar se a | | |
| 9 | Pergunta | Possui cadastro como auxiliar na justiça no âmbito | Esta pergunta tem como objetivo, identificar se a planejamento na coleta dos | | |
| | Resposta | () Federa; () Estadual; () Municipal; () Trabalhista; () Não possui cadastro. | objetivo, identificar se a planejamento na coleta dos | | |
| 10 | Pergunta | Qual o tempo de atuação como perito(a) judicial ? | Esta pergunta tem como objetivo, identificar o perfil profissional. | | |
| | Resposta | () 0; () 1 - 10 Anos; () 11 - 20 Anos; () 21 - 30 Anos; () 31 - 40 Anos; Mais de 40 Anos. | objetivo, identificar o perfil profissional. | | |
| 11 | Pergunta | Na sua opinião, o nível de formação acadêmica, | Esta pergunta aberta tem | | |

Source: Elaboration of the authors (2020)

3.3 SAMPLE CHARACTERIZATION

As previously described, 300 participants were contacted, of whom 103 responded to the survey. The professional profile of the respondents who wanted to identify themselves included professionals from the most varied areas of activity and training, however, all with strong expert performance as can be seen.



3.4 STATISTICAL MODELING

From the data obtained by the research, 103 profiles of professionals in the area of judicial expertise that make up the sample were generated for the purpose of generating the most appropriate statistical model for the study.

To reduce bias in the model, caused by the sparse situation of the data within the categories of each variable studied, the following attributes were adopted to construct the model:

Education and professional background (form_acad_prof) (categorical)

1=counter exclusively; 2=accountant and other graduation(s); 3=no counter

Graduation time (temp_form_grad) (binary)

1=up to 15 years; 2=over 15 years

Postgraduate-Latu sensu (MBA or specialization) (pos_grad_LS) (binary)

0=yes; 1=no

Strictu sensu- (master's/doctorate) (pos_grad_SS) (binary)

0=yes; 1=no

How many extension courses or trainings in the last 2 years (cur_ext) (categorical)

1= 0 to 4; 2=5 to 15; 3=more than 15

How many collaborators help in the work of expertise (collaborate) (categorical)

1=none; 2=1 to 10; 3=more than 10

Registration in the CNPC (National Register of Accounting Experts) (cad_CNPC) (binary)

0=yes; 1=no

Scope of registration as an auxiliary in justice (cad_aux_just) (categorical)

1=state; 2=state and other(s); 3=no registration; 4=others

Time working as a judicial expert (temp_atua) (categorical)

1=up to 10 years; 2=11 to 20 years; 3=more than 20 years

How many nominations did you get by judges in 2019 (nom_2019) (binary)

0=up to 10; 1=more than 10

These data were submitted to the logistic regression model with binary response, considering that the answer of interest is to estimate, from the profile of the expert, in which range of nominations in the year 2019 he would fit (up to 10 nominations or more than 10 indications). This discriminating model is also tested for the statistical significance of each variable and evaluated for the correctness of the discriminator.

4 RESULTS AND DISCUSSIONS

The following are the results of the most relevant questions of our survey:



Quadro 3 – Responses collected from respondents.

| | | |
|----|----------|--|
| 1 | Question | Academic and professional background. |
| | Answer | Counter 76.8%; Lawyer 11.6%; Economist 18.8; Administrator 14.3; Engineer 8.9%; Actuary: 1.8%. |
| 2 | Question | Time of graduation formation. |
| | Answer | 1 to 4 years 4.5%; 5 to 10 years 15.2%; 11 to 15 years 7.1%; Over 15 years 73.2%. |
| 3 | Question | Do you have a postgraduate degree? <i>Latu sensu</i> (MBA or specialization). |
| | Answer | 67% Yes; 33% No. |
| 4 | Question | Do you have <i>Strictu Sensu</i> ? (master's / doctorate). |
| | Answer | 19.6% Yes; 80.4% No. |
| 5 | Question | Have you taken extension courses or trainings in the last 2 years? How many? |
| | Answer | 2.7% will not perform; 52.7% from 1 to 4; 19.6% from 5 to 10; 6.3% from 11 to 15; 18.8% - More than 15. |
| 6 | Question | How many appointments did they get by judges in 2019? |
| | Answer | 4.5% with 0; 37.5% with 1 to 10; 18.8% with 11 to 20; 6.3% with 21 to 30; 4.4% with 31 to 40; 28.5% over 40. |
| 7 | Question | How many employees help in the work of expertise? |
| | Answer | 16.1% with 0; 81.3% with 1 to 10; 0.9% with 11 to 20; 0% with 21 to 30; 0% with 31 to 40; 1.8% over 40. |
| 8 | Question | 8. Do you have registration in the CNPC (National Register of Accounting Experts) or similar specific expertise in your Class Council? |
| | Answer | 64.3% Yes; 35.7% No. |
| 9 | Question | Do you have registration as an assistant in justice in the scope? |
| | Answer | 33.9% Federal; 83.9% State; 14.3% Municipal; 19.6% Labor; 11.6% Do not have registration. |
| 10 | Question | How long has it been working as a judicial expert? |
| | Answer | 2.7% with 0; 33.9% with 1 to 10 Years; 25.9% with 11 to 20 Years; 32.1% with 21 to 30 Years; 5.4% with 31 to 40 Years; 0% over 40 years old. |
| 11 | Question | In your opinion, do the level of academic training, specializations and time of performance influence the number of nominations? Comment: |
| | Answer | 25% answered that the level of training is not important for judges. |

Source: Authors' elaboration (2020)

Briefly, the model generated from the R application presented the following result for the variables used:

Deviance Residuals:

| | | | | |
|---------|---------|--------|--------|--------|
| Min | 1Q | Median | 3Q | Max |
| -2.6309 | -0.6310 | 0.1623 | 0.6419 | 2.0959 |

Coefficients:

| | | | |
|----------|------------|---------|----------|
| Estimate | Std. Error | z value | Pr(> z) |
|----------|------------|---------|----------|



```

(Intercept)    3.55356  1.42211  2.499 0.01246 *
form_acad_prof2 3.17770  1.17739  2.699 0.00696 **
form_acad_prof3 2.55580  1.23540  2.069 0.03856 *
temp_form_grad2 0.06496  0.83477  0.078 0.93797
pos_grad_LS1   -0.39274  0.72252 -0.544 0.58673
Pos_grad_SS1   -2.21753  1.00590 -2.205 0.02749 *
cur_ext2       0.32888  0.72357  0.455 0.64945
cur_ext3       0.71715  0.94760  0.757 0.44917
colabor2       -1.51205  0.91149 -1.659 0.09714 .
colabor3       16.45545 3292.81762 0.005 0.99601
cad_CNPC1      -3.69088  1.17377 -3.144 0.00166 **
cad_aux_just2  -0.83244  0.64893 -1.283 0.19957
cad_aux_just3 -20.93370 1878.18258 -0.011 0.99111
cad_aux_just4  -0.66985  1.22867 -0.545 0.58563
temp_atua2     1.64905  0.90589  1.820 0.06870 .
temp_atua3     0.75507  0.89693  0.842 0.39988

```

Signif. codes: 0 ‘***’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1

(Dispersion parameter for binomial family taken to be 1)

Null deviance: 139.263 on 102 degrees of freedom

Residual deviance: 75.709 on 87 degrees of freedom

AIC: 107.71

The model results in some variables that do not present statistical significance in any of their levels, such as lato sensu graduate studies, extension courses, collaborator, scope of registration as an auxiliary in justice and time of graduation formation.

Reviewing the model without these variables, the following result was obtained:

Deviance Residuals:

```

  Min    1Q  Median    3Q   Max
-2.2894 -0.9956  0.3887  0.9375  1.6799

```

Coefficients:

```

              Estimate Std. Error z value Pr(>|z|)
(Intercept)    0.8538    0.6680  1.278 0.201162
form_acad_prof2 1.9505    0.7515  2.595 0.009449 **
form_acad_prof3 1.7814    0.9029  1.973 0.048506 *
Pos_grad_SS1   -0.9466    0.6229 -1.520 0.128587

```



```

cad_CNPC1      -2.8201   0.8415  -3.351 0.000804 ***
temp_atua2     0.7498   0.6121   1.225 0.220600
temp_atua3     0.6874   0.5627   1.221 0.221918

```

Signif. codes: 0 ‘***’ 0.001 ‘**’ 0.01 ‘*’ 0.05 ‘.’ 0.1 ‘ ’ 1

(Dispersion parameter for binomial family taken to be 1)

Null deviance: 139.26 on 102 degrees of freedom
Residual deviance: 106.35 on 96 degrees of freedom
AIC: 120.35

Number of Fisher Scoring iterations: 5

Although there are still p-values above 10%, it is noted that they are at a maximum level around 20%. It was decided to adopt this model and later perform a verification of its efficiency regarding the correct discrimination.

4.1 MODEL VALIDATION

To create a training dataset, 70% of the research observations were randomly chosen and the model was applied with the following results:

Coefficients:

| | Values | Std. Err. |
|-----------------|------------|-----------|
| (Intercept) | 0.7484600 | 0.7582363 |
| form_acad_prof2 | 1.4183246 | 0.7469387 |
| form_acad_prof3 | 1.3415232 | 1.0215517 |
| Pos_grad_SS1 | -0.4647688 | 0.7021143 |
| cad_CNPC1 | -2.1889179 | 0.9205128 |
| temp_atua2 | 0.5699610 | 0.7112920 |
| temp_atua3 | 0.2115385 | 0.6191246 |

Residual Deviance: 83.13028

AIC: 97.1302

Then, the result is applied in the test observations (30% remaining), obtaining the confusion matrix, which shows the correct answers and classification errors:

```

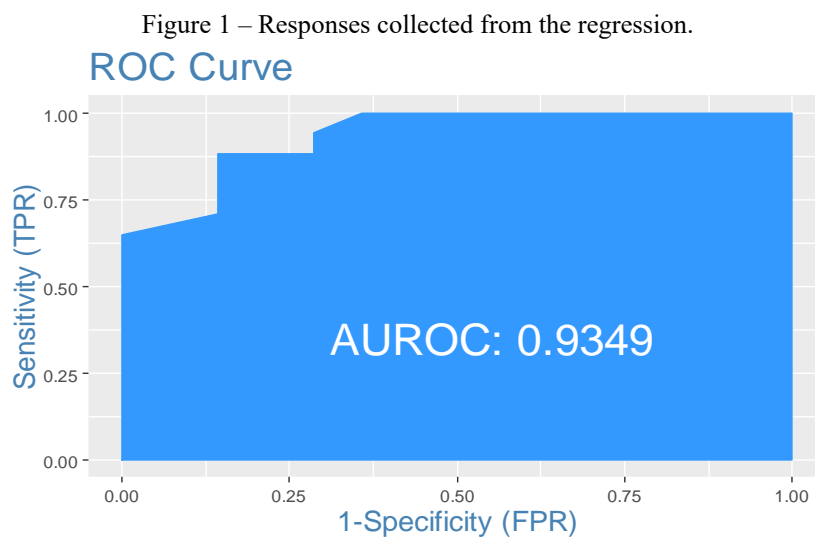
predicted_class 0 1
0 9 0
1 5 17

```



Thus, for the 31 test observations, the model correctly classified 26 and missed 5, presenting a proportion of correct answers of 83.9%, that is, for every 100 experts classified as to the number of nominations, the model hits approximately 84.

Another way to evaluate the predictive power of the model would be to use the ROC (*Receiver Operating Characteristics*) probability curve. It is obtained from the true-positive rate against the false-positive rate, corresponding to the number of times the model has hit the prediction against the number of times the model has missed the prediction. The closer to 1 the area under the ROC curve, the better the predictive capacity of the model. For the adopted model, the area under the ROC curve (AUROC) was 0.9349, as can be seen in the graph obtained in the R software:



Source: Authors' elaboration (2020)

4.2 DISCUSSIONS

Initially, it is important to observe the finding of the domain of the accounting class acting in the expertise: 76.8% of the respondents. From this, in the topic planning, we verified that 73.2% interviewees have more than 15 years of training, however, 80.4% do not have a master's or doctoral degree. The situation improves when the questionnaire migrates to the item of short courses, 52.7% confirm that they have taken extension courses or training in the last 2 years.; 37.5%, the largest range, obtained 1 to 10 appointments by judges in 2019, a number that can be considered insignificant, given the 20 million cases pending in São Paulo courts at the end of 2018; As for the time of acting as a judicial expert, it is clear that 58% work between 11 and 30 years, a relevant aspect in the opinion of the experts; It is surprising to observe in the only open question, and complementing the previous answer, with the finding that 25% of the respondents understand that the level of academic training, specializations do not influence the number of nominations, but the time of performance does.



Finally, the application of a statistical model in the analysis of the data, enriched and offered a richness in the observance of the results. It is possible to verify the ideal profile of the expert and indicate the path to the success of this professional.

5 FINAL CONSIDERATIONS

Accounting expertise, both in the judicial and extrajudicial spheres, is an exclusive attribution of duly qualified expert professionals, holders of a higher level diploma or recognized technical and scientific knowledge. These specialists are appointed by the judge to act in judicial proceedings that are processed in various instances, with the objective of investigating and presenting the truth about the issues proposed through expert reports.

When requested by the judiciary, the expertise is characterized as judicial, clarifying issues for both the judge and the parties involved. On the other hand, when it does not involve the presence of a judge, it is classified as extrajudicial and is carried out at the request of the parties.

The importance of accounting expertise has been increasingly evident and justified, given the growing demand of society. Playing an essential role as an instrument of citizenship, the report and the expert opinion are considered highly valued judicial evidence, guiding the judge's decision-making and bringing the truth about the expert matter.

In the context of the labor process, the accounting expertise addresses issues such as unhealthiness, dangerousness and work accidents. The increase in conflicts in professional relations between companies, employees and even between companies has led a significant number of people to seek the courts to resolve disputes, which reinforces the role of experts as social collaborators.

In summary, the activity of the expert accountant becomes a crucial mechanism for judicial proceedings and judicial decisions, providing a technical and scientific approach to demonstrate the real economic and financial situation of a company complained of, thus promoting justice and clarification of the issues under analysis, thus contributing to the fact that the right of the claimants can be exercised in its fullness. The hypothesis tested demonstrates that yes, the level of academic training, specializations and the time of work influence the number of appointments in expert work by judges, according to the experts themselves



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