

Perception of the accountants of the state of Mato Grosso in relation to the changes that occurred in The New Code of Civil Procedure



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ABSTRACT

The New Brazilian Code of Civil Procedure (NCPC), which came into force in 2016, brought several changes, including changes related to the performance of experts. In this sense, the present study sought to verify the perception of expert accountants in relation to the changes that occurred in the NCPC. To this end, a questionnaire with open and closed questions was prepared and sent to the respondents through personal e-mails, obtained from the website of the National Register of Expert Accountants (CNPC), using the Google Docs platform. The study was carried out with expert professionals working in the state of Mato Grosso. The evidence pointed out by the study is that 65% of the respondents are male and that the age range of the majority of the responding experts is between 41 and 60 years old. The results also revealed that 80% of respondents are more requested to work in judicial reorganization. Regarding the perception of the accountant experts about the changes that occurred in the NCPC, the results showed that, according to the respondents, the NCPC expanded the role of the accountant, increasing the responsibility of the expert, but emphasizing the cooperation that must exist between the parties in order to resolve disputes in a consensual manner.

Keywords: Perception, Experts, Counters, Code.

1 INTRODUCTION

Since its establishment by Law No. 5,869 of January 11, 1973 (BRASIL, 1973), the Code of Civil Procedure (CPC) has undergone several amendments and additions. The most recent was through Law No. 13,105 of March 16, 2015, which came into force on March 17, 2016. These changes,



supposedly, modified the procedures adopted by the judiciary with regard to its legal systems and, consequently, in relation to judicial accounting expertise.

The changes that occurred resulted in a New CPC (NCPC) that sought to reduce bureaucracy and make the judicial process more agile. As a result, the procedures for the execution of expert opinions, including accounting, may also have been modified, thus becoming something relatively new in the process of performing expert work.

Considering that the expert opinion is one of the means of evidence used in judicial, extrajudicial and arbitration actions, the work of the expert professional is of fundamental importance for the judge's decision-making. Therefore, being a technical test, which may consist of examination, inspection, evaluation, among other modalities, as established by the Federal Accounting Council (CFC) through the Brazilian Accounting Standard (NBC) Technical for Experts 01 (R1) of 2020, the accounting expertise must be carried out by professionals who are experts in the subject. (FREITAS, 2016; CFC, 2020). In this sense, the changes made in the NCPC may in some way influence the work of the expert professional.

How the professional accountant perceives these changes and how they impact their daily life in the professional sphere seems to be something of importance to study, since their perception of the subject may lead them to accept or not the work, when appointed (by the magistrate) or hired (extrajudicially) to perform an expert examination. In view of the above, the problem that guided the present research was to know: what is the perception of the accountants of the State of Mato Grosso in relation to the changes of the New Code of Civil Procedure? Thus, the general objective of the study was to verify the perception of the accountants of the State of Mato Grosso in relation to the changes of the New Code of Civil Procedure.

Based on the general objective of the research, some specific objectives were outlined in order to contribute to a better understanding of the results to be achieved. Therefore, the specific objectives were: to show the changes that occurred in the NCPC pertinent to the work of the expert accountant in the judicial and extrajudicial spheres and to verify the perception of the expert accountants in relation to the changes that occurred in the NCPC, as well as to identify their consequences in the labor practices of these professionals.

The rules imposed by the NCPC in order to guide expert professionals in the execution of expert opinions, whether in the judicial, extrajudicial or arbitration spheres, are of paramount importance, considering that this is the legal framework. In this sense, some studies have been carried out seeking to highlight this importance, among them, Mendonça *et al* (2012) emphasize the importance of the accounting expert report for the judge's decision-making. Frota *et al* (2020) say that accountants in the role of technical assistants and accounting expert play a crucial role in the search for truth, given that it is from their competencies that evidence is obtained. Andrade (2019) points out that forensic



accounting is an activity that is linked to justice, as it refers to the conference and gathering of materials to serve as evidence.

In view of the above, it is clear that there is a need for studies that analyze the perception of accountants' perceptions about the changes that occurred in the NCPC, thus justifying the present study. On the other hand, it is relevant because it presents the perception of the professional accountant about these changes and can contribute to the literature in possible discussions related to the theme.

2 THEORETICAL BACKGROUND

Accounting is classified as an applied social science whose object of study is the heritage of organizations and their mutations (ANDRADE, 2019). Also according to Andrade, forensic accounting is understood as an activity that is linked to justice, as it refers to the conference and gathering of materials to serve as evidence to clarify or help a decision related to a litigation case. In this sense, Magalhães *et al* (2004) define expertise as the work performed by qualified professionals, whose objective is to obtain evidence or opinion, used to guide an authority in the decision or judgment of a fact, or to resolve conflicts between people.

The word expertise comes from the Latin *peritia* (skill, knowledge), which legal language designates, in its broad sense, diligence carried out by experts in order to highlight certain facts. It means, therefore, research, examination of the truth of the facts, carried out by a person of recognized ability or proven experience in the matter investigated. (MORALS; FRANCE, 2004). Expertise can still be understood as "a type of proof, and it means science, knowledge, experience, skill, knowledge." (MOURA, 2010, p. 12).

According to Lima (2013), accounting expertise is indispensable to clarify issues that, by their nature, require multiple techniques and knowledge from the accountant, since their work aims to clarify questions about the entities' equity and financial facts. Alberto (2002, p.48) says that forensic accounting is "a technical, scientific instrument for finding, proving or demonstrating, as to the veracity of situations, things or facts arising from the relationships, effects and assets that flow from the assets of any entities".

To become an expert, it is essential to meet certain basic requirements, such as meeting legal criteria, possessing adequate technical skills, having a solid moral reputation, demonstrating responsibility, and possessing in-depth knowledge about the specific area of expertise, as well as other relevant aspects.

NBC TP 01 (R1) of March 19, 2020, in its item "2" defines accounting expertise as the set of technical-scientific procedures intended to bring to the decision-making body evidence necessary to support the fair resolution of the dispute or finding of fact, by means of an accounting expert report



and/or accounting expert opinion, in accordance with legal and professional standards and with specific legislation where relevant. (CFC, 2020).

2.1 THE CODE OF CIVIL PROCEDURE

Law emerged as a response to the need to order social relations and ensure harmony in human coexistence. Its purpose is to establish rules and norms that govern people's conduct. Thus, when conflicts arise between individuals, an impartial third party (represented by the State) can intervene to seek the best solution according to the concept of justice.

In a society where there is interaction of people, it is essential to have a standardization of procedures, so that one can have a good coexistence. (FRANCO, 2006). Also according to Franco, in order to achieve this objective, it is necessary that these methods are applicable to the social situation. In a conflict resolution, it is necessary for the judge to be impartial and able to impose sanctions. In view of this, civil procedures were created that regulate the proceedings in a trial, thus giving rise to the figure of CPC.

In Brazil, the first Code of Civil Procedure was created in 1939 with the objective of reestablishing the authority of the state before the nation, with regard to the fulfillment and execution of laws. (RAATZ; SANTANNA, 2012). Also according to Raatz and Santanna (2012), it was based on the premise that life in society requires a standardization of human behavior that law emerged as a set of norms that regulates life in society.

With severe criticism launched by the doctrine and the emergence of several extravagant laws, it became necessary to reformulate the 1939 Code. In 1961, the Federal Government, in turn, commissioned Alfredo Buzaid, jurist, lawyer, magistrate and professor at the São Paulo Law School, to prepare the preliminary draft of the Code of Civil Procedure. The draft was revised by José Frederico Marques, Luís Machado Guimarães and Luís Antônio de Andrade and submitted to the National Congress, being approved and promulgated by Law 5.869/73, thus giving rise to the Code of Civil Procedure - CPC. (OLIVEIRA, 2006).

The 1973 CPC, in relation to the previous 1939 CPC, did not bring significant changes. The fundamental categories maintained the same model and the knowledge process did not change in its phases. Although it had a better aesthetic aspect, it can be considered as an individualistic Code, since the style of processes and procedures it offers are the same as those of the previous code. (MIOTTO, 2013). Also according to Miotto (2013), with regard to the structure, despite being leaner and more systematic than the previous code, it did not have practical consequences.

The 1973 CPC has undergone several changes in its original text. Upon the approval of Law No. 13,105, of March 16, 2015, the NCPC was established, which brought a series of changes,



additions and novelties, as well as maintaining some conditions already consolidated in the previous code. The NCPC came into force on March 18, 2016. (MELLO, 2016).

2.2 THE NEW CODE OF CIVIL PROCEDURE

In 2010, in order to modernize the then CPC in force, once again a new group of jurists was entrusted with the task of preparing a new draft of the CPC. (BELTRAME, 2019). Also according to Beltrame (2019), led by the then Minister of the Superior Court of Justice Luiz Fux. The draft had the participation of other jurists, such as Professor Teresa Arruda Alvim Wambier, Elpídio Donizetti Nunes, Humberto Theodoro Júnior, José Miguel Garcia Medina, José Roberto dos Santos Bedaque, Marcus Vinicius Furtado Coelho and Paulo Cesar Pinheiro Carneiro, among others.

Published in 2015, but in force as of 2016, the NCPC revoked the CPC/1973, in force for 43 years, but obviously, they were not homogeneous periods. After approval by the National Congress, on March 16, 2015, it was sanctioned by the then President Dilma Rousseff according to Law No. 13,105/2015, which established the NCPC in force since March 18, 2016.

3 METHODOLOGY

Although it is a theoretical practice, research links thought and action. In this sense, scientific research needs to establish a methodological framework, that is, a set of procedures capable of collecting, organizing and analyzing the data collected. Conducting research presupposes the use of a method, which indicates the orientation, direction or direction of the investigation of knowledge, and one can only speak of a scientific method when it is complemented by methodology. (MINAYO, 2014).

In view of the above, and considering the object of study, the present research is classified as exploratory, in view of its approach, that is, it sought to present from the investigation a comparison of the changes suffered in the NCPC, with regard to judicial and extrajudicial accounting expertise and the perception of accountants in relation to these changes. In this context, Marconi and Lakatos (2003) understand that in the exploratory technique, there is a type of empirical investigation that aims to formulate questions or a problem.

In order to achieve the proposed objectives, methodological steps were outlined in order to collect the data. For Marconi and Lakatos (2003), data collection techniques are a set of processes that use science to obtain the result. Thus, the extensive direct technique was adopted, i.e., the application of a questionnaire to professional accountants.

In view of the above, the present research had as its study population, the expert accountants registered in the National Registry of Expert Accountants (CNPIC), as provided for in CFC Resolution



No. 1,502/2016. (CFC, 2016). The sample consisted of accountants registered with the CNPC and working in the State of Mato Grosso.

As previously mentioned, data collection was carried out through a virtual questionnaire, with open and closed questions, and initially we sought to know the profile of the respondents, with regard to gender, age, year of graduation, in this case, in Accounting Sciences and time in the expert activity. The questionnaire was sent to the respondents through personal e-mails, obtained from the CNPC website using the Google Docs platform. Data collection was carried out between April and May 2019 and seventy-one (71) questionnaires were sent, with twenty (20) responses.

4 DATA ANALYSIS AND PRESENTATION OF RESULTS

After collecting and analyzing the collected data, we sought to outline the profile of professional accountants in the state of Mato Grosso. To this end, within the data collection instrument, i.e., the questionnaire, a list of questions was introduced in order to identify this profile. These questions were elaborated in order to know the age, gender, state of residence, place of work, time of experience in the area, complementary training and specialization of the expert. Table 1 below shows the profile of the experts according to gender.

Table 1 – Profile of respondents by gender

Gender	Frequency	Percentage
Male	13	65%
Female	07	35%
-	20	100%

Source: Survey Data (2023).

As can be seen in Table 1, males stand out in relation to females, i.e., 35% of the accountants are female, while 65% are male. This result is consistent with the evidence from the study by De Lima *et al* (2023), which showed that of the total of 55 experts from the State of Mato Grosso, 65.50% were male and 34.50% were female.

Regarding the age range of professional accountants as experts, table 2 below shows their age frequency considering the data collected.

Table 2 – Profile of respondents by age

Age	Frequency	Percentage
30 to 40 years	8	40%
41 to 50 years old	5	25%
51 to 60 years old	5	25%
61 to 70 years old	2	10%
-	20	100%

Source: Survey Data (2023).



The results show, as shown in Table 2, that the age range of most experts is between 41 and 60 years old. Regarding the age of the experts, the evidence of the present research is consistent with the results of Lima *et al* (2023), which showed that most of the experts were aged between 26 and 55 years (83.70%).

Table 3 presented immediately below shows the results of the questioning about the time of experience of professional accountants in the forensic area.

Table 3 – Length of experience in the forensic area

Years	Frequency	Percentage
Between 1 to 5 years	5	25%
Between 6 to 10 years	5	25%
Between 11 and 20 years old	4	20%
Between 21 and 30 years old	6	30%
	20	100%

Source: Survey Data (2023).

Regarding the time in the expert activity, it is observed that 50% of the professional accountants have been working as experts for more than 11 years. This result allows us to infer that 50% of the professional accountants in the role of experts already have experience in the exercise of the accounting expert activity. It is worth mentioning that according to Sá (2019), one of the qualities of the professional accountant as an expert is experience.

The results also show that, after completing a degree in Accounting, 75% of the respondents did some type of specialization before entering the profession of accountant. In the Lima study *et al* (2023), the evidence is that the Most of the experts, i.e., 78.20%, are specialists, while 21.80% of the survey respondents did not seek to take any specialization course. Therefore, there is a consistency between the data used by the two studies.

The motivations that drove the surveyed accountants to pursue a career as an expert was one of the questions presented. In this sense, table 4 below shows the motivations that served as an impetus for these professionals to choose expertise as a field of action within the possibilities presented by the accounting profession.

Table 4 – Motivation that drove the accountant to pursue a career as an expert

Motivation	Frequency	Percentage
Demand in the market	10	50%
Increased income	9	45%
Personal identification	13	65%
Manage your own time	7	35%
Other (Respectability)	1	5%

Source: Survey Data (2023).



It is also worth noting that, according to survey data, accountants in the role of experts are more requested in their specific area of expertise, that is, accounting. It should be noted that Law No. 11,101 of February 2005 (BRASIL, 2005), which regulates the judicial and extrajudicial reorganization and bankruptcy of the entrepreneur and the business company in Brazil, in its article 21, emphasizes the accountant as a possibility to act as an administrator in bankruptcy and/or reorganization proceedings of companies. Table 5 shows that 80% of the respondents are most requested to work in this context, i.e., judicial reorganization.

Table 5 – Most requested areas of expertise

Area	Frequency	Percentage
Accounting	20	100%
Financial	19	95%
Business Valuation	18	90%
Judicial Reorganization	16	80%
Tax	15	75%
Labor	13	65%
Determination of Assets	0	0%
Other	8	40%

Source: Survey Data (2023).

Experts point out that it is in the kind of judicial expertise that they are most requested. According to the data collected, 90% of the lawsuits are in the judicial sphere. On the other hand, 35% said they were more requested. Among the main difficulties presented in the exercise of the function are: obtaining the necessary documents (45% of the respondents), and delay in the payment of fees (50% of the respondents).

4.1 EXPERTS' PERCEPTIONS OF NCPC CHANGES

As previously mentioned, in 2015 the NCPC was published, after more than four years of being processed in the national congress. The NCPC according to Brugiolo (2017) was the first code published in a democratic regime, the first code whose legislative processing took place entirely in a democratic regime. The changes that occurred were in fact impactful on the actions of professionals in the area of legal sciences, but also on the functions that are mirrored in it to fulfill its purposes and in this context, there are the expert accountants.

After analyzing the NCPC, it can be seen that the rules in relation to expert actions have changed significantly, especially in section II and articles 156, 157 and 158 that deal with the expert. (BRUGIOLO, 2017). Among the changes noticed, the following stand out: the modifications in the procedures for the fees of the expert and his technical assistants; the technical conditions for the preparation of the expert report; the deadlines for carrying out the work and the expert clarifications. (MELLO, 2016).



In this sense, a comparative table was elaborated, presented below, showing the main changes that occurred between the CPC/1973 and NCPC/2015 related to the expert.

Table 1 – Changes between the CPC/1973 and NCPC/2015 regarding the expert.

Comparison Table	
CPC 1973	NCPC 2015
Section II - From the Expert	
<p>Art. 33. Each party shall pay the remuneration of the technical assistant appointed; The expert's fee will be paid by the party who requested the examination, or by the plaintiff, when requested by both parties or determined ex officio by the judge.</p> <p>Sole paragraph. The judge may order the party responsible for paying the expert's fees to deposit the amount corresponding to that remuneration in court. The cash, collected in a bank deposit at the order of the court and with monetary correction, will be delivered to the expert after the presentation of the report, with the possibility of its partial release, when necessary.</p>	<p>Art. 95. Each party shall advance the remuneration of the technical assistant appointed, and that of the expert shall be advanced by the party who requested the expert opinion or apportioned when the expert opinion is determined ex officio or requested by both parties.</p> <p>§ 1 The judge may order the party responsible for paying the expert's fees to deposit the corresponding amount in court.</p> <p>§ 2 The amount collected in a bank deposit at the order of the court shall be monetarily adjusted and paid in accordance with article 465, § 4.</p> <p>§ 3 When the payment of the expert opinion is the responsibility of the beneficiary of gratuity of justice, it may be:</p> <p>I – Funded with resources allocated in the budget of the public entity and carried out by a servant of the Judiciary or by a public agency with an agreement;</p> <p>II – Paid with resources allocated in the budget of the Union, the State or the Federal District, in the case of being carried out by a private individual.</p> <p>§ 4 In the case of § 3, the judge, after the final decision has become final, shall officiate the Public Treasury to promote, against those who have been sentenced to the payment of procedural costs, the execution of the amounts spent on the private expertise or on the use of a public servant or the structure of a public body, observing, if the person responsible for paying the expenses is a beneficiary of free justice, the provisions of Article 98, § 2.</p> <p>§ 5 For the purposes of applying § 3, the use of resources from the Public Defender's Office funding is prohibited.</p>
<p>Art. 139. In addition to others, whose duties are determined by the rules of judicial organisation, the clerk, the bailiff, the expert, the depositary, the administrator and the interpreter are assistants to the court.</p>	<p>Art. 149. In addition to others whose duties are determined by the rules governing the organisation of the judiciary, the registrar, the head of the registry, the bailiff, the expert, the depositary, the administrator, the interpreter, the translator, the mediator, the judicial conciliator, the party, the distributor, the accountant and the damage adjuster are judicial assistants.</p>
<p>Art. 145. When the proof of the fact depends on technical or scientific knowledge, the judge shall be assisted by an expert, in accordance with the provisions of article 421.</p> <p>§ 1 The experts shall be chosen from among university-level professionals, duly registered with the competent professional body, in compliance with the provisions of Chapter VI, section VII, of this Code.</p> <p>§ 2 The experts shall prove their expertise in the matter on which they are to give an opinion, by means of a certificate from the professional body in which they are registered.</p> <p>§ 3 In localities where there are no</p>	<p>Art. 156. The judge will be assisted by an expert when the proof of the fact depends on technical or scientific knowledge.</p> <p>§ 1 Experts shall be appointed from among the legally qualified professionals and technical or scientific bodies duly registered in a register maintained by the court to which the judge is attached.</p> <p>§ 2 In order to create the register, the courts must carry out a public consultation, through dissemination on the world wide web or in newspapers of wide circulation, in addition to direct consultation with universities, class councils, the Public Prosecutor's Office, the Public Defender's Office and the Brazilian Bar</p>



<p>Qualified professionals who meet the requirements of the preceding paragraphs, the appointment of experts will be at the discretion of the judge.</p>	<p>Association, for the indication of interested professionals or technical bodies.</p> <p>§ 3 The courts shall carry out periodic evaluations and re-evaluations to maintain the register, considering the professional training, updating of the knowledge and experience of the interested experts.</p> <p>§ 4 To verify any impediment or reason for suspicion, under the terms of art. 148 and 467, the technical or scientific body appointed to carry out the expert opinion shall inform the judge of the names and qualification data of the professionals who will participate in the activity.</p> <p>§ 5 In the locality where there is no registered in the register made available by the court, the appointment of the expert is freely chosen by the judge and must fall on a professional or technical or scientific body proven to have the necessary knowledge to carry out the expert opinion.</p>
<p>Art. 146. The expert has the duty to carry out the office, within the time limit established by law, using all due diligence; may, however, excuse itself from the alleging legitimate reason.</p> <p>Sole paragraph. The excuse shall be presented within five (5) days from the date of the summons or subsequent impediment, under penalty of waiving the right to allege it (article 423).</p>	<p>Art. 157. The expert has the duty to carry out the task within the time limit assigned to him by the judge, using all his diligence, and may excuse himself from the task by alleging legitimate reasons.</p> <p>§ 1 The excuse shall be presented within fifteen (15) days from the date of the summons, suspicion or impediment, under penalty of waiver of the right to allege it.</p> <p>§ 2 A list of experts shall be organized in the court or in the secretariat, with the availability of the documents required to enable the consultation of interested parties, so that the appointment is distributed in an equitable manner, observing the technical capacity and the area of knowledge.</p>
<p>Art. 147. The expert who, due to intent or fault, provides untrue information, will be liable for the damages caused to the party, will be disqualified, for two (2) years, from working in other expertise and will incur the sanction that the criminal law establishes.</p>	<p>Art. 158. The expert who, due to intent or fault, provides untrue information will be liable for the damages caused to the party and will be disqualified from acting in other expert examinations within two (2) to five (5) years, regardless of the other sanctions provided for by law, and the judge must communicate the fact to the respective class body for the adoption of the measures he deems appropriate.</p>
<p>Art. 421. The judge will appoint the expert, immediately setting the deadline for the delivery of the report.</p> <p>§ 1 It is incumbent upon the parties, within five (5) days from the date of notification of the order appointing the expert:</p> <p style="padding-left: 40px;">I – Indicate the technical assistant; II – Present questions. (...)</p> <p style="padding-left: 40px;">Art. 145. (...)</p> <p>§ 2 The experts shall prove their expertise in the matter on which they are to give an opinion, by means of a certificate from the professional body in which they are registered.</p> <p style="padding-left: 40px;">Art. 33. (...)</p> <p>Sole paragraph. The judge may order the party responsible for paying the expert's fees to deposit the amount corresponding to that remuneration in court. The cash, collected in a bank deposit at the</p>	<p>Art. 465. The judge will appoint an expert expert in the subject matter of the expert opinion and will immediately set the deadline for the delivery of the report.</p> <p>§ 1 It is incumbent upon the parties, within fifteen (15) days from the date of notification of the order appointing the expert:</p> <p style="padding-left: 40px;">I – Argue the impediment or suspicion of the expert, if applicable; II – Appoint a technical assistant; III – present questions.</p> <p>§ 2 Aware of the appointment, the expert shall submit within five (5) days:</p> <p style="padding-left: 40px;">I – Fee proposal; II – Curriculum, with proof of specialization; III – professional contacts, especially the e-mail address, to which personal subpoenas will be addressed.</p> <p>§ 3 The parties shall be notified of the fee proposal so that, if they wish, they may express their views within the common period of five (5) days, after which the judge shall arbitrate the amount, and the parties shall be notified for the purposes of article 95.</p>



<p>order of the court and with monetary correction, will be delivered to the expert after the presentation of the report, with the possibility of its partial release, when necessary.</p> <p>Art. 428. When the evidence has to be carried out by letter, an expert may be appointed and technical assistants may be appointed in the court, to whom the expert opinion is requested.</p>	<p>§ 4 The judge may authorize the payment of up to fifty percent of the arbitrated fees in favor of the expert at the beginning of the work, and the remainder shall be paid only at the end, after the report has been delivered and all the necessary clarifications have been provided.</p> <p>§ 5 When the expert opinion is inconclusive or deficient, the judge may reduce the remuneration initially awarded for the work.</p> <p>§ 6 When it has to be done by letter, an expert may be appointed and technical assistants may be appointed in the court from which the expert opinion is requested.</p>
<p>Art. 422. The expert shall scrupulously carry out the task assigned to him, regardless of the term of commitment. Technical assistants are trusted by the party, not subject to hindrance or suspicion.</p>	<p>Art. 466. The expert shall scrupulously carry out the task assigned to him, regardless of the term of commitment.</p> <p>§ 1 Technical assistants are trusted by the party and are not subject to impediment or suspicion.</p> <p>§ 2 The expert shall ensure that the parties' assistants have access to and follow-up of the procedures and examinations that he or she performs, with prior notice, proven in the case file, at least five (5) days in advance.</p>
<p>It does not correspond to the CPC/1973.</p>	<p>Art. 471. The parties may, by mutual agreement, choose the expert, appointing him or her upon request, provided that:</p> <p>I – Be fully capable;</p> <p>II – The cause can be resolved by self-settlement. § 1 The parties, when choosing the expert, must already appoint the respective technical assistants to monitor the performance of the expert opinion, which will be carried out on a date and place previously announced.</p> <p>§ 2 The expert and the technical assistants must deliver, respectively, a report and opinions within a time limit set by the judge. § 3 The consensual expert opinion replaces, for all intents and purposes, that which would be carried out by an expert appointed by the judge.</p>
<p>Art. 429. For the performance of their function, the expert and the technical assistants may use all necessary means, hearing witnesses, obtaining information, requesting documents that are in the possession of a party or in public offices, as well as instructing the report with plans, drawings, photographs and any other pieces.</p>	<p>Art. 473. The expert report must contain:</p> <p>I – The exposition of the object of the expert opinion;</p> <p>II – The technical or scientific analysis carried out by the expert;</p> <p>III – an indication of the method used.</p> <p>IV – Conclusive answer to all questions presented by the judge, the parties and the Public Prosecutor's Office.</p> <p>§ 1 In the report, the expert must present his reasoning in simple language and with logical coherence, indicating how he reached his conclusions.</p> <p>§ 2 It is forbidden for 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.</p> <p>§ 3 For the performance of their duties, the expert and the technical assistants may use all necessary means, hearing witnesses, obtaining information, requesting documents that are in the possession of the party, third parties or public offices, as well as instructing the report with spreadsheets, maps, plans, drawings, photographs or other elements necessary to clarify the object of the expert opinion.</p>
<p>Article 475-N. The following are judicial enforceable titles:</p>	<p>Art. 515. The following are enforceable judicial titles, which shall be enforced in accordance with the articles provided for in this Title:</p>



<p>I – the sentence rendered in the civil proceeding that recognizes the existence of an obligation to do, not to do, deliver something or pay an amount;</p> <p>II – the final and unappealable criminal conviction;</p> <p>III – the conciliation or settlement decision, even if it includes a matter not brought before the courts;</p> <p>IV – the arbitral award; V – the out-of-court settlement, of any nature, approved by the court;</p> <p>VI – the foreign judgment, ratified by the Superior Court of Justice;</p> <p>VII – the formal and the certificate of partition, exclusively in relation to the inventor, the heirs and successors on a singular or universal basis.</p> <p>Sole paragraph. In the cases of items II, IV and VI, the initial writ (article 475-J) will include the order of summons of the debtor, in the civil court, for liquidation or enforcement, as the case may be.</p>	<p>I – Decisions rendered in civil proceedings that recognize the enforceability of an obligation to pay an amount, to do, not to do or to deliver something;</p> <p>II – The decision ratifying judicial self-composition;</p> <p>III – The decision ratifying extrajudicial self-settlement of any nature;</p> <p>IV – The formal and the certificate of partition, exclusively in relation to the inventor, the heirs and successors on a singular or universal basis;</p> <p>V – The credit of a judicial assistant, when the costs, emoluments or fees have been approved by a court decision;</p> <p>VI – The final and unappealable criminal conviction;</p> <p>VII – The arbitral award;</p> <p>VIII – the foreign judgment ratified by the Superior Court of Justice;</p> <p>IX – The foreign interlocutory decision, after the granting of the exequatur to the letter rogatory by the Superior Court of Justice;</p> <p>§ 1 In the cases of items VI to IX, the debtor shall be summoned in the civil court for compliance with the judgment or for liquidation within fifteen (15) days.</p> <p>§ 2 Judicial self-settlement may involve a subject who is not involved in the process and may relate to a legal relationship that has not been brought before the court.</p>
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Source: CPC/1973 and NCPC/2015 adapted from Brugiolo (2017), (2023).

In view of the need to improve the processes, other rules were added to the NCPC, among them: the specialization of the expert in the object of the expert opinion - art.465, criteria for the choice of the expert, - articles 156, 375 and 465, advance of 50% of the fees - article 95, the consensual expert opinion - art.471, the choice of the expert by the parties in common agreement - art.471, the requirement of disclosure of the scientific method used in the expert opinion - art.473, Simplified expert evidence – art.464, expert as an auxiliary of justice – art.149, monitoring of the expert's work by technical assistants – art.466, the execution of expert fees – art.515.

In view of the changes that occurred, as shown in chart 1, the study sought to analyze the perception of the accountants of the State of Mato Grosso in relation to the changes that occurred in the NCPC. Therefore, chart 2 below shows the perception of these professionals in relation to the changes that occurred, when they are asked if there were improvements in the preparation and delivery of the expert report as a result of these changes. To do so, respondents could answer "yes" or "no" by presenting their arguments.



Chart 2 – There were improvements in the delivery of the report due to the changes in the NCPC.

Answers	Frequency	Percentage
No. <i>The responsibility is the same, but with more information.</i>	3	15%
Yes. Experts are required to meet deadlines.	1	5%
No. There was only a change in the wording.	4	20%
Yes. The relationship of the court expert with the assistant experts.	1	5%
Yes. The legal basis has become clearer.	2	10%
Yes.	1	5%
No. Plastering of the reasoning in the manner required by Article 473, III of the CPC.	1	5%
Yes. More credibility, more responsibility.	2	10%
Yes. Only qualified persons can deliver the reports.	1	5%
Yes. It has become more practical, more flexible.	2	10%
Yes. NCPC innovated.	1	5%
Yes. The expert's report became more valued.	1	5%
-	20	100%

Source: Survey Data (2023).

As can be seen from the information above, the NCPC brought several changes that respondents highlight in the survey. In the process of collecting the information, the experts were asked about the main changes, in their perception, from the 1973 CPC to the 2015 NCPC, in addition to asking them to comment. Among the changes highlighted by the respondents that, in their perception, impact their professional practices, the following stand out:

1. The expansion of the role of the expert accountant: The NCPC has improved the role of the expert accountant in the judicial process.
2. Increased accountability of the expert: The NCPC has established greater accountability for the expert accountant.
3. Deadlines and fees: The NCPC has established deadlines for the delivery of expert reports, making the process faster.
4. Cooperation of the parties: The NCPC encouraged cooperation between the parties and the expert accountant, with a view to resolving the dispute in a consensual manner.

Regarding the changes observed by the respondents in the information collection process, the following stand out: The expansion of the role of the expert accountant, the NCPC improved the role of the expert accountant in the judicial process, recognizing their expertise and technical knowledge as fundamental for decision-making.

5 FINAL THOUGHTS

The present research, as previously mentioned, sought to show the changes that occurred in the NCPC pertinent to the work of the expert accountant in the judicial and extrajudicial spheres and to verify the perception of the expert accountants in relation to the changes that occurred in the NCPC of



2015, as well as to identify their consequences on the labor practices of these professionals. To this end, a questionnaire was prepared and made available to accountants registered with the CNPC and sent to them through their e-mail addresses.

Regarding the profile of the professional accountant as an expert in the State of Mato Grosso and registered with the CNPC, the evidence is that 65% of the respondents are male and 35% of the respondents are female. Therefore, it can be concluded that the majority of professional accountants acting as expert witnesses in the State are male. In relation to changes in the NCPC, in the perception of the respondents, there were advances, especially with regard to the expansion of the role of the expert, increase in the responsibility of the professional and cooperation of the parties. It should be noted that, according to NBC PP 01/20 (CFC, 2020) in item 19, the expert must defend impartiality by providing equal treatment to the parties and, especially, to technical assistants. Thus, it can be concluded that, in the perception of the experts, the changes were important, especially with regard to the speed of the processes.

It is possible to infer from some of the main points of change highlighted (see chart 2) by the experts that, in their perception, the changes have brought value and thus greater credibility to the accounting expert report. The data also allow us to conclude that the perception of the respondent experts is a mixture of enthusiasm and caution, because, in their perspective, the changes in the NCPC highlight the complexity and importance of their work for the Brazilian judicial system. It is worth highlighting the difficulty in carrying out this research the solicitude of the respondents to answer the questionnaire, and 71 questionnaires were sent and only 20 were answered.

The accountant, according to NBC PP 01/20 (CFC, 2020), can perform the function of technical assistant, however, the research in question did not seek to identify the frequency of hiring this professional, whether in the judicial or extrajudicial sphere in this condition, that is, as a technical assistant. In this sense, it is suggested for future research to verify the constancy of hiring the expert accountant as a technical assistant in judicial and extrajudicial proceedings in the State of Mato Grosso.



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