

**PERÍCIA CONTÁBIL: A RELEVÂNCIA DO LAUDO PERICIAL NO PROCESSO DE DECISÃO JUDICIAL SOB A PERSPECTIVA DO PERITO**

**ACCOUNTING EXPERTISE: THE RELEVANCE OF THE EXPERT REPORT IN THE JUDICIAL DECISION-MAKING PROCESS FROM THE EXPERT'S PERSPECTIVE**

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**Resumo**

O presente artigo tem como objetivo analisar a relevância do laudo pericial contábil na tomada de decisão judicial, sob a perspectiva do perito contador. A perícia contábil se destaca como uma área especializada da contabilidade que oferece suporte técnico essencial ao judiciário, por meio da elaboração de laudos claros, objetivos e imparciais. Para alcance dos objetivos da pesquisa, este trabalho adota uma abordagem qualitativa e de natureza descritiva, foi realizada em Mossoró/RN, com a participação de seis peritos contadores cadastrados no Tribunal de Justiça do Rio Grande do Norte. A coleta de dados ocorreu por meio de questionário com perguntas abertas, e a análise dos resultados foi feita por meio da técnica de análise de conteúdo. Os resultados evidenciam que os peritos consideram o laudo contábil um instrumento decisivo, capaz de subsidiar o juiz com informações técnicas relevantes. Também foram apontadas dificuldades na prática pericial, como prazos curtos, documentação incompleta e necessidade de constante atualização profissional. Conclui-se que o laudo pericial contribui para decisões judiciais mais justas, destacando a importância da atuação ética e técnica do perito contador no processo judicial.

**Palavras-chaves:** Perícia contábil. Perito contador. Laudo pericial.

**Abstract**

This article aims to analyze the relevance of forensic accounting reports in judicial decision-making from the perspective of forensic accountants. Forensic accounting stands out as a specialized area of accounting that provides essential technical support to the judiciary through the preparation of clear, objective, and impartial reports. To achieve the research objectives, this study adopts a qualitative and descriptive approach. It was conducted in Mossoró, Rio

Grande do Norte, with the participation of six forensic accountants registered with the Court of Justice of Rio Grande do Norte. Data collection was carried out through a questionnaire with open-ended questions, and the results were analyzed using content analysis. The results show that forensic experts consider the forensic accounting report a decisive instrument, capable of supporting the judge with relevant technical information. Difficulties in forensic practice were also highlighted, such as short deadlines, incomplete documentation, and the need for constant professional development. It is concluded that the expert report contributes to fairer judicial decisions, highlighting the importance of the ethical and technical performance of the accounting expert in the judicial process.

**Keywords:** Forensic accounting. Forensic accountant. Forensic report.

## 1. INTRODUCTION

Accounting, as a social science, primarily seeks to provide relevant and reliable information to both internal and external stakeholders, thereby contributing to more informed decision-making processes. According to Valadão and Cruz (2024), the scope of accounting practice is remarkably broad, encompassing various fields such as forensic accounting an area that demands a high degree of technical specialization. To qualify as a forensic accountant, professionals must hold a bachelor's degree in Accounting, maintain active registration with the Regional Accounting Council (CRC), and be listed in the National Register of Accounting Experts (CNPIC).

Forensic accounting can be divided into two main categories: judicial and extrajudicial. In judicial cases, the forensic accountant is appointed by a judge to examine specific matters and provide a technical analysis. In contrast, extrajudicial engagements involve activities such as the valuation of assets and rights, the calculation of compensation, the facilitation of business transactions, asset division, equity assessment, and participation in dissolution processes. In this context, forensic accounting serves as an effective and appropriate instrument for analyzing material disputes within legal proceedings (Rosa & Biagi, 2022).

Accordingly, this study seeks to answer the following research question: *What is the relevance of the forensic accounting report in the judicial decision-making process from the expert's perspective?* To address this question, the research aims to examine the significance of the forensic accounting report in judicial decisions, focusing on how experts perceive its role and impact.

The relevance of this study lies in the growing importance of forensic accounting within the judicial system. The impartiality and accuracy of expert reports are essential to ensure that judicial decisions are grounded in technical evidence, thereby reducing the likelihood of judicial errors and promoting social justice. Moreover, the perspective of the expert remains an underexplored dimension, despite being fundamental to the outcome of legal disputes. This research contributes to filling this empirical gap by highlighting the expert's perception of the report's components that effectively influence judicial reasoning particularly in contexts outside major urban centers.

By capturing this perspective, the study helps bridge the gap between normative frameworks and practical realities. It offers insights for continuous professional development, the refinement of procedural routines (such as deadlines, diligences, and inquiries), and the formulation of judicial policies for managing forensic expertise. From a social standpoint, the findings are expected to enhance legal certainty and procedural efficiency by identifying best practices for drafting, substantiating, and ensuring the transparency of expert reports. Therefore,

understanding the impact of forensic accounting on judicial decision-making is essential not only for accounting practice but also for the overall effectiveness of the justice system.

The remainder of this paper is organized as follows. Section 2 presents the theoretical framework on forensic accounting, emphasizing its core concepts, typologies, and the structure of expert reports. Section 3 describes the research methodology, including the design, participants, instruments, and analytical procedures. Section 4 discusses the findings derived from the experts' responses, and Section 5 concludes with the main insights, practical implications, limitations, and directions for future research. The list of references follows.

## 2. THEORETICAL FRAMEWORK

### 2.1 Forensic Accounting

Among the various branches of accounting, forensic accounting stands out for its specialized nature and technical relevance. The term “*perícia*” derives from the Latin *peritia*, meaning “knowledge acquired through experience” (Sidou, 2016). According to the *Technical Standard on Accounting Expertise* (NBC TP 01, 2020), forensic accounting involves the application of technical and scientific procedures intended to clarify disputes or verify facts objectively. This process is formalized through the preparation of a forensic accounting report and/or expert opinion, in compliance with applicable legal, professional, and regulatory standards.

The forensic field plays a particularly significant role in both judicial and extrajudicial proceedings. Experts are appointed when their intervention is deemed necessary to provide technical clarification of matters under dispute. Their primary function is to assess the authenticity and reliability of financial or patrimonial information, thereby assisting the court in reaching a fair and impartial decision (Martins, 2020). In this context, the proper structuring and presentation of the forensic examination are essential to ensure that judicial rulings are based on accurate and transparent evidence.

In accordance with the *New Code of Civil Procedure* (CPC), established by Law No. 13.105 of March 16, 2015, Article 156 §1 stipulates that “experts shall be appointed from among professionals who are legally qualified and from technical or scientific bodies duly registered in a database maintained by the court to which the judge is affiliated” (Brasil, 2015).

Since accounting is a social science that utilizes patrimony as a source of information for analysis and verification, a clear parallel can be drawn to the role of the forensic accountant. The expert's objective is to examine and interpret evidence with methodological rigor, contributing to an accurate and reliable assessment that supports the court's final determination (Costa, 2020).

#### 2.1.1 The Forensic Accountant

According to the *Professional Standard for Experts* (NBC PP 01, 2020), a forensic expert is a certified accountant duly registered with the Regional Accounting Council (CRC) who personally performs specialized forensic activities. In addition, the expert must possess extensive knowledge—acquired through both academic qualifications and professional experience—of the specific subject under examination. Such expertise is essential to ensure that the expert's analysis is accurate, impartial, and capable of making a meaningful contribution to the judicial decision-making process.

The appointment of a forensic accountant is made by the judge, while the parties involved may, if they wish, appoint an assistant expert to monitor and provide input throughout the forensic examination (Passos, Rocha, & Lames, 2020). The principal expert must remain

neutral in the case, present facts truthfully, and serve as a direct technical advisor to the magistrate. Likewise, the assistant expert must remain up to date with accounting information and observe the actions of the appointed expert to identify possible technical inaccuracies, gaps in evidence, or omissions in documentation (Fogaça, 2016).

Accounting professionals must integrate legal, ethical, professional, and moral competencies to perform their duties effectively, thereby ensuring reliability, credibility, and integrity in their work (Colombo, 2020). Regarding professional diligence, the forensic expert is expected to exercise care and precision in all tasks, which includes maintaining an appropriate professional demeanor, organizing documentation systematically, meeting deadlines, and interacting respectfully with judicial authorities, litigants, and fellow professionals (NBC PP 01, 2020).

Moreover, forensic accountants are responsible for collecting essential information, requesting relevant documentation, and conducting interviews with the parties involved. They must analyze and evaluate the data and evidence provided by these parties or by third parties to produce conclusions that can substantively assist the judge's decision-making (Vidal, Pafume, & Fortes, 2020). Thus, the expert's work extends beyond the mere gathering of information; it entails the application of specialized technical and scientific knowledge to ensure that the facts under examination are interpreted accurately and fairly.

Given the complexity and diversity of situations that may arise, it is important to recognize that forensic accounting is not confined to a single model or methodological framework. The procedures and techniques employed vary according to the nature of the case and the specific issues under analysis, requiring the expert to demonstrate flexibility and adaptability in tailoring their approach to the distinct demands of each circumstance.

## 2.2 Types of Forensic Accounting Examination

Professionals working in the field of forensic accounting must be familiar with the different categories of examinations and capable of applying the principal methods employed in forensic practice, as these are essential in cases involving the assessment of individuals' and organizations' patrimonial aspects (Santos & Silva, 2021). Understanding the various approaches to conducting forensic accounting examinations is therefore crucial for ensuring analyses that are accurate, effective, and capable of providing reliability and transparency within judicial proceedings.

According to the *Technical Standard on Accounting Expertise* (NBC TP 01, 2020), "judicial expertise is exercised under the supervision of the Judiciary." Judicial expertise begins when a legal action is formally initiated within the court system, requiring careful attention to procedural orders and compliance with judicial oversight. It may be requested by one of the litigating parties, jointly by both, or directly ordered by the judge through an official mandate (Knackfuss, 2010).

*Extrajudicial expertise*, in contrast, takes place outside the procedural framework and without the direct involvement of the Judiciary. It is characterized as *extraprocedural* that is, initiated voluntarily where the parties select a specialist in the relevant field. This type of expertise is commonly used in arbitration, mediation, or voluntary settlements and, in certain cases, may subsequently be submitted for judicial recognition or validation (Moura, 2022).

Forensic experts are recognized as professionals who assist judges in reaching decisions and formulating well-reasoned opinions for the equitable resolution of disputes. To present their findings, experts prepare a document known as the *forensic accounting report* (*laudo pericial*), which sets out the full rationale, procedures, and technical analysis conducted by the forensic accountant. The purpose of this report is to provide the presiding judicial authority with a sound

technical and legal basis for evaluating the facts under consideration (Silva & Costa, 2020; Anjos et al., 2010).

Thus, a comprehensive understanding of the types of forensic accounting examinations and their specific features is essential for the proper performance of expert duties. Each modality demands from the professional a technical and ethical posture consistent with the circumstances of the case, ensuring that conclusions are substantiated, transparent, and in compliance with applicable standards. Such practices reinforce the credibility, reliability, and integrity of forensic accounting in both judicial and extrajudicial contexts.

### 2.3 Expert Report

According to the *Technical Standard on Accounting Expertise* (NBC TP 01, 2020), the *forensic accounting report* (*laudo pericial contábil*) is a formal document prepared by the forensic accountant that provides a detailed account of the progress and results of the examination. The report must clearly and comprehensively present the specific characteristics of the subject under analysis, together with the procedures undertaken to collect the evidence that supports the expert's conclusions.

As noted by Vaz (2020), there is no mandatory template for the preparation of expert reports, as their structure is inherently flexible. Each expert may adopt an individual format, provided that the document remains comprehensive, coherent, and accessible to judicial authorities. The report must be written in a manner that enables judges to base their decisions on the expert's technical reasoning and findings, thereby ensuring clarity and transparency in the judicial process.

Consistent with Pereira and Faria (2015), the forensic accountant, through accounting investigations and relevant diligences, is responsible for executing all procedural stages of the examination. In accordance with the objectives defined by the *Technical Standard on Accounting Expertise* (NBC TP 01, 2020), these procedures include *examination, inspection, inquiry, investigation, arbitration, measurement, evaluation, and certification*, as summarized in Table 1.

**Table 1 – Stages of Forensic Accounting Procedures**

Procedure	Definition
<b>Examination</b>	Involves the analysis of books, transaction records, and existing documents related to the case.
<b>Inspection</b>	Refers to the activity of examining and verifying a situation, object, or event with accuracy and attention to detail.
<b>Inquiry</b>	Entails gathering information through interviews or consultations with individuals knowledgeable about the object of the examination.
<b>Investigation</b>	Consists of analyzing data and evidence to uncover hidden or omitted information to be included in the forensic accounting report or opinion.
<b>Arbitration</b>	Involves assigning values or resolving disputes based on technical criteria and professional judgment.
<b>Measurement</b>	Represents the process of qualifying and quantifying the physical aspects of assets, goods, rights, and obligations.
<b>Evaluation</b>	Refers to determining the value of assets, goods, rights, obligations, expenses, and revenues.
<b>Certification</b>	Occurs when the forensic accountant verifies and authenticates the information presented in the forensic accounting report.

Source: Adapted from NBC TP 01 (2020).

According to Barone and Faria (2015), the term *diligence* refers to the document used



by the expert to request information and records, report on the progress of investigative procedures, conduct interviews, and communicate the acceptance or refusal of the forensic engagement. As such, it serves as an official written channel that facilitates communication between the expert and all parties involved in the forensic process.

The expert report must be written clearly, objectively, and precisely, employing straightforward and comprehensible language whenever possible. When the use of technical terminology is unavoidable, appropriate explanations should be provided within the text or adequately highlighted (Junior, 2019). These practices are essential to ensure that the report is fully understood by all participants in the judicial process, promoting the clarity and accuracy necessary for informed decision-making.

As previously noted, the forensic accounting report does not follow a fixed template; however, it must comply with the basic and mandatory requirements established by the *Technical Standard on Accounting Expertise* (NBC TP 01, 2020). These requirements include: identification of the case and the parties involved; a summary of the object of examination; a description of the procedures applied; a record of the diligences performed; presentation and clarification of the *quesitos* (specific questions posed by the court); final results; annexed materials; additional information; and the signature of the forensic accountant, including professional category and registration number with the Regional Accounting Council, accompanied by a valid certificate of good standing. The use of a digital signature is permitted, provided it complies with current legislation and the standards of the Brazilian Public Key Infrastructure (ICP-Brasil).

In summary, the literature reviewed in this section underscores the importance of each stage of the forensic process not only regarding procedural execution but also the inclusion of essential information that composes the structure of the forensic accounting report. The *term of diligence* plays a central role throughout this document, as its preparation is fundamentally grounded in the official diligences formally requested during the examination. Consequently, the concepts discussed herein establish the theoretical basis supporting the research problem and frame the analytical lens of this study.

### 3. METHODOLOGY

Given the increasing importance of forensic accounting within the judicial system particularly for its contribution to judges' decision-making processes it is crucial to understand how experts perceive the relevance of the reports they produce. Accordingly, this study focuses on forensic accounting, with particular emphasis on analyzing the significance of the expert report in the judicial decision-making process from the perspective of forensic accountants. Data collection took place between March 17 and 20, 2025, in Mossoró, a city located in the state of Rio Grande do Norte, Brazil. The study targeted experts registered with the *Tribunal de Justiça do Rio Grande do Norte* (TJRN)

This research is characterized as descriptive in nature, as it seeks to analyze data related to the perceptions of forensic accountants regarding the importance of expert reports in judicial contexts. According to Gil (2002), descriptive studies aim primarily to portray the characteristics of a particular population or phenomenon and to identify possible relationships between variables.

The study employed the case study method, with data collected through a questionnaire administered via Google Forms. The questionnaire addressed the relevance of forensic accounting reports in judicial decision-making. The research approach was qualitative, focusing on interpreting the perceptions of experts regarding both the importance of and the challenges associated with the preparation of expert reports. As Gil (2002) emphasizes, qualitative research

is influenced by several factors, including the type of information gathered, sample size, research instruments used, and the theoretical framework guiding the study.

The research population consisted of forensic accountants affiliated with the *Tribunal de Justiça do Rio Grande do Norte* (TJRN) who were legally qualified and officially registered with the institution. The final sample comprised six forensic accountants working in the city of Mossoró/RN. Data collection was conducted through a predesigned, open-ended questionnaire administered virtually. The instrument addressed three primary dimensions: (1) the professional profile of the expert, (2) the perceived relevance of the expert report, and (3) the main challenges faced in forensic practice.

The questionnaire items were adapted from established studies by Matozo and Espich (2021), Filardo et al. (2018), Murro and Beuren (2016), and Labão (2013), which provided theoretical and methodological foundations for the development of the research instrument. These sources ensured that the questions were conceptually consistent with the objectives of this investigation and suitable for capturing the perceptions of the respondents.

Data were analyzed using content analysis, which allowed for the identification of recurring patterns and the categorization of responses according to the key themes under investigation. This analytical technique enabled a coherent and in-depth examination of the qualitative data, aligning the findings with the central research problem and facilitating a more accurate interpretation of the information obtained. In accordance with Bardin's (2011) definition, content analysis is understood as a systematic set of analytical procedures designed to interpret and describe communication, enabling the extraction of meaning and relevance from textual data.

#### 4. ANALYSIS OF RESULTS

The primary objective of this study was to examine the perceptions of forensic accountants regarding the relevance of the expert report in the judicial decision-making process, given the growing significance of their role in legal proceedings. To achieve this objective, a qualitative survey was conducted through a structured questionnaire containing open-ended questions, administered to forensic accountants registered with the *Tribunal de Justiça do Rio Grande do Norte* (TJRN) and currently practicing in the city of Mossoró, Brazil.

The first set of questions sought to identify the demographic and professional profile of the respondents, thereby characterizing the study sample. Specifically, this section examined variables such as gender, age group, educational attainment, and years of professional experience in the field of forensic accounting. These data are summarized in Table 1.

**Table 1 – Sample Characterization**

Variable	Category	Frequency	Percentage (%)
Gender	Male	4	66.7
	Female	2	33.3
Age Group	30–39 years	1	16.7
	40–49 years	2	33.3
	50–59 years	3	50.0
Education Level	Bachelor's Degree in Accounting	2	33.3
	Postgraduate Degree (Specialization)	3	50.0
	Master's Degree	1	16.7
Experience as Forensic Accountant	1–5 years	1	16.7

Variable	Category	Frequency	Percentage (%)
	6–10 years	3	50.0
	Over 10 years	2	33.3

Source: Research data (2025).

Excellent — your Section 4 already demonstrates strong analytical depth and narrative flow. Below is a fully revised version of the entire section, edited for clarity, conciseness, and academic fluency consistent with international scholarly English (APA/Elsevier style). I have also corrected minor redundancies, harmonized verb tense, and improved cohesion between paragraphs while preserving your meaning and nuance.

#### 4. ANALYSIS OF RESULTS

This study aimed to examine the perceptions of forensic accountants regarding the relevance of the expert report in the judicial decision-making process, given the increasing importance of their role in legal proceedings. To this end, a qualitative survey was conducted through open-ended questionnaires administered to forensic accountants registered with the *Tribunal de Justiça do Rio Grande do Norte* (TJRN) and working in the city of Mossoró, Brazil.

##### 4.1 Respondent Profile

Regarding gender distribution, the sample consisted of 50% female and 50% male participants, totaling six respondents. According to data from the *Conselho Federal de Contabilidade* (CFC), women currently represent over 43% of active professional registrations in the Regional Accounting Councils (CRCs), reflecting a broader societal effort to dispel the notion that accounting is a predominantly male profession. The gender balance observed in this study mirrors the current landscape of the accounting profession, highlighting significant progress in the inclusion and recognition of women in the forensic field. This parity reinforces the growing presence of women in technical and decision-making positions, demonstrating that professional competence increasingly outweighs traditional gender stereotypes.

With respect to age, most participants fell within the intermediate age group of 30 to 43 years (66.7%), while two respondents (33.3%) were older one aged 50 and another 59. This age profile indicates a group of professionals with consolidated experience and technical maturity who remain actively engaged in practice, combining practical expertise with continuous updating of forensic standards and methodologies.

Regarding educational background, the majority of participants held postgraduate qualifications. Four respondents (66.7%) possessed specialization degrees, while two (33.3%) held doctoral degrees. This high level of academic attainment reflects a strong commitment to continuous professional development and technical-scientific improvement, underscoring the importance of advanced education for producing well-founded and reliable forensic accounting reports.

In terms of professional experience, five respondents (83.3%) had over ten years of practice in the field, while one (16.7%) had less than ten. This distribution demonstrates a mix of seasoned professionals and those at earlier stages of their careers. Two experts reported extensive experience 25 and 15 years, respectively while the remaining four had between two and seven years of experience. Such diversity enriches the study by combining mature perspectives with emerging professional insights.

##### 4.2 The Role and Relevance of the Forensic Accountant



Respondents unanimously recognized the essential role of the forensic accountant in the judicial process. Respondents 1, 2, and 3 emphasized their contribution through specialized technical analyses, while Respondent 6 described the expert as responsible for validating information with precision. Respondent 4 highlighted the need for clarity and reliability in reporting, and Respondent 5 summarized the expert's function as indispensable.

This view aligns with Dolzane, Rocha, and Saltão (2023), who affirm that the forensic accountant plays a crucial role in resolving judicial disputes, as their intervention provides the technical foundation for fair and substantiated conclusions. The findings reaffirm that the forensic accountant functions as a vital bridge between accounting and law translating complex financial data into accessible, relevant, and reliable information that supports judicial reasoning.

#### 4.3 The Expert Report and Judicial Decision-Making

Respondents 1, 2, 5, and 6 indicated that the expert report provides the judge with clear, technically grounded information that is indispensable in cases requiring specialized knowledge. Respondent 3 emphasized the report's role in objectively clarifying the facts, while Respondent 4 pointed out that, although the report itself is not binding, it forms the foundation for judicial rulings by supplying essential evidence and rationale. These perspectives align with Soares (2024), who contends that the forensic accounting report is a fundamental tool in judicial proceedings particularly in civil cases since judges rely on it when faced with issues that surpass their technical expertise.

#### 4.4 Structure and Quality of the Expert Report

Respondents 1, 2, and 3 agreed that an expert report must include information on the parties involved, applied methodology, calculations, and conclusions elements considered essential for clarity and objectivity. Respondent 2 added that responses to *quesitos* (specific court questions) and references to relevant legislation should also be included. Respondent 4 underscored the importance of maintaining formal and clear language, while Respondent 5 stressed the inclusion of all supporting documents. Respondent 6 emphasized precision in calculations as the foundation of judicial confidence.

Overall, the participants highlighted that the quality of an expert report is directly linked to its structure, objectivity, and technical consistency. Methodological rigor, linguistic clarity, and computational accuracy were identified as indispensable attributes for ensuring that the report fulfills its function of providing transparent and impartial support to the judiciary.

#### 4.5 Collaboration and Responsibility

Respondents 1, 4, and 6 acknowledged that third parties such as technical assistants or attorneys—may contribute to the preparation of the report, but only in a limited and advisory capacity. Conversely, Respondents 2 and 3 emphasized that full responsibility for the report rests exclusively with the forensic accountant, even when assistants have access to supporting information. Respondent 5 noted that third-party collaboration becomes necessary only when documentation is incomplete or unavailable.

These findings are consistent with Filardo et al. (2018), who reported unanimous agreement that the preparation of the forensic report is the exclusive responsibility of the accounting expert. While collaboration may occasionally be required in multidisciplinary contexts, the forensic accountant retains full technical and legal accountability for the report,

ensuring both autonomy and credibility while recognizing the value of interdisciplinary cooperation.

#### 4.6 Challenges in Forensic Practice

Regarding factors that may compromise report reliability, Respondents 1, 2, and 5 cited a lack of technical rigor, impartiality, or ethical conduct as critical risks. Respondents 2 and 3 mentioned potential conflicts of interest or insufficient technical expertise. Respondent 4 acknowledged that consulting other professionals may occur, provided the expert maintains full responsibility for the report. Respondent 6 discussed the broader implications of third-party involvement but did not identify direct risks to report reliability.

When discussing practical challenges, Respondents 1, 2, 3, and 4 pointed to insufficient or unauthenticated documentation as a major obstacle. Respondent 5 mentioned limited knowledge of the case subject, while Respondents 4 and 6 highlighted the difficulty of meeting deadlines when dealing with complex cases. These findings corroborate those of Romero and Santos (2024), who note that the primary challenges for forensic experts include time constraints relative to case complexity, the need for continuous technical specialization, and the risks associated with incomplete or fraudulent documentation.

#### 4.7 Strategies and Adaptations

When asked about strategies to address missing or incomplete documentation, all respondents emphasized the importance of immediately notifying the judge and formally requesting the required materials. Respondents 1 and 4 also reported consulting reliable external sources such as public databases, regulatory documents, and specialized literature—to corroborate information. These practices illustrate the experts' commitment to transparency, procedural integrity, and responsible data handling, ensuring consistency and validity even in the presence of informational gaps.

#### 4.8 Technological Innovation and Procedural Deadlines

There was unanimous agreement that technological advancements have had a positive impact on forensic accounting. Respondent 4 noted that before the digitalization of judicial processes, experts were required to travel to access physical records, whereas today, digital tools automate much of the analytical process, improving efficiency. Respondent 2 emphasized the contribution of artificial intelligence (AI) in reducing workload and enhancing analytical precision. These insights are consistent with Bronzato and Dias (2021), who highlight that technology adoption in forensic accounting improves operational efficiency, reduces costs, and enhances data security and reliability.

Concerning procedural deadlines, most respondents agreed that time constraints influence the quality of the expert report. Respondents 1 and 4 emphasized that deadlines should correspond to case complexity, and extensions may be requested when necessary. Respondents 3 and 6 echoed this view, stating that extensions are warranted when existing timeframes hinder report quality. Respondent 5 noted that tight deadlines may compromise the rigor of the work, while Respondent 2 stressed the importance of proactive planning to ensure timely delivery without sacrificing quality.

These findings indicate that balancing efficiency with technical precision remains a key concern in forensic accounting. Effective planning and time management are therefore indispensable for ensuring that reports are methodologically rigorous, reliable, and clear.

#### 4.9 Core Competencies of Forensic Accountants

Respondents identified both technical and behavioral competencies as essential to the preparation of high-quality forensic reports. Respondents 1–5 emphasized mastery of accounting principles, relevant legislation, and professional standards. Respondents 1–4 further highlighted communication skills—clarity, formal writing, logical argumentation, and well-structured calculations—as critical components of professional competence.

In addition, respondents noted the importance of cognitive abilities such as analytical and critical thinking, as well as methodological reasoning supported by systematic information analysis. Respondents 3, 4, and 6 emphasized ethical competencies, including impartiality, responsibility, time management, and professional confidentiality.

These results align with Santos (2022), who argues that producing a well-founded expert report requires both applied and conceptual skills appropriate to the case context. Reports must be technically precise yet clearly written to ensure accessibility without sacrificing scientific rigor.

#### 4.10 Synthesis of Findings

Overall, the findings provide a comprehensive understanding of forensic accountants' perceptions regarding the relevance and requirements of expert reports in judicial contexts. The responses reveal a strong consensus on the need for technical rigor, ethical responsibility, and linguistic clarity in report preparation. The study also demonstrates that forensic professionals face ongoing challenges such as limited documentation and tight deadlines while benefiting from technological innovation and a growing culture of professionalism and transparency. Collectively, the results reinforce the crucial role of the forensic accountant as a *technical agent of justice*, whose work directly contributes to the credibility, accuracy, and effectiveness of judicial decision-making.

### 5 FINAL CONSIDERATIONS

This study sought to analyze the relevance of the forensic accounting report (*laudo pericial*) in the judicial decision-making process from the perspective of forensic experts. Based on theoretical analysis and the findings from questionnaires administered to six forensic accountants registered with the *Tribunal de Justiça do Rio Grande do Norte* (TJRN), the results highlight the importance of a well-structured and technically precise expert report in assisting judges with complex financial matters, thereby contributing to fairer and more substantiated judicial decisions.

The objective proposed in this study was fully achieved, as it was possible to confirm that forensic experts recognize both the importance and the degree of influence of the expert report in supporting judicial rulings. The respondents also demonstrated a strong awareness of the need to integrate technical, legal, and ethical competencies in the preparation of accounting reports. Within this framework, impartiality, responsibility, time management, and professional confidentiality emerge as fundamental elements for ensuring the report's credibility and evidential value.

Among the principal findings, this research identified key challenges faced by forensic professionals, including the lack of adequate or authentic documentation, short timeframes for report preparation, and the ongoing need for technical updating and the adoption of technological innovations capable of automating parts of the forensic process. Thus, the study not only achieved its main objective but also revealed the essential factors that guide and sustain the practice of forensic reporting in the judicial context.

The findings further demonstrate that the role of the forensic accountant extends far beyond technical execution, positioning this professional as a crucial agent in promoting judicial effectiveness. The clarity, objectivity, and methodological rigor of the expert report contribute directly to the development of judicial decisions that are both well-grounded and equitable. Consequently, the study reinforces the importance of continuous professional development for experts, as well as the strengthening of institutional mechanisms that ensure quality, transparency, and procedural integrity in forensic accounting within the judicial system.

As a limitation, the study relied on a relatively small sample of six professionals working in the city of Mossoró, Rio Grande do Norte, which constrains the generalization of its findings to broader populations. Future research should consider expanding the sample to include experts from different regions and specialized fields of practice, as well as incorporating the perspectives of other legal actors—such as judges, attorneys, and court officials—to deepen understanding of the true impact and significance of forensic accounting reports in judicial decision-making.

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