

The Most Relevant Skills of the Expert Accountant for the Promoters of Justice of the State Public Ministries and Accountants of Brazil

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ABSTRACT

This study verifies the most relevant skills of an Expert Accountant for the Promoters of Justice in the State Public Prosecutors and Accountants of Brazil. The expert accountant's role is of paramount importance to prosecutors who use their knowledge to clarify facts, discover accounting fraud, and ensure the correct use of resources. In this work, a survey was carried out with the Prosecutors and the Accountants, through a questionnaire and data analysis, which point out thirteen skills most relevant to the Expert Accountant profession, identifying which of them our respondents believe are the most important, both from the point of view of the Prosecutors and of the Accountants. In the opinion of the Promoters of Justice, the skills that most influence are: technical flexibility, written communication and investigative ability. As for accountants, they are: deductive analysis, investigative ability, unstructured problem solving, and interviewing.

Keywords: Expert Accountant, Skills, Justice Prosecutors, Accountants

Introduction

The media has been publicising accounting scandals and corporate frauds, such as Enron, Global Crossing and Bernard L. Madoff, in the United States, and Banco Santos, Boi Gordo and Dasluno Brasil (Costa & Wood Junior, 2012). Such accounting scandals led to a crisis of confidence in the reports and the effectiveness of the Corporate Governance mechanisms (Bhasin, 2013). Few studies in Brazil highlight executives as fraudsters (Costa & Wood Junior, 2012). Due to the international practice of the activity, there is a need to identify in the literature the practices used by the Accountant with that of the Expert (Astutie & Utami 2013; Bashin 2013). No work has been found in the literature to assess which practices are considered relevant by professionals directly affected by accounting expertise. Therefore, this research aims to verify which are the most relevant skills of the Accounting Expert for producing the Expert Report from the Accountant and the

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Prosecutor's perspective. Specifically, the difference between the expectation of skills and their perception was investigated, both within the accountants and promoters and between these two groups.

The operationalisation of the research took place through the application of a questionnaire, based on the skills investigated by Santos Filho (2016) and Santos Filho, Carlos and Costa (2017), that were based on international literature (Davis, Farrel & Ogibly, 2010; Digraiele 2008), in order to identify the importance for the application of accounting expertise. The questions were divided into open and closed, in which respondents chose between two or more alternatives exposed and on a five-point Likert scale.

This work's theoretical contribution seeks to identify the opinion of the expert report users and the difference between what is expected from accounting expertise and what is actually perceived. The practical contribution is made by identifying which of the existing skills are considered relevant, in the State Prosecutors and Public Accountants' expectation and perception, allowing the expert accountant to emphasise developing these. It also seeks to identify the differences between expectation and perception, both within the groups of Public Prosecutors and Accountants and between these two groups, to identify misalignment between these two groups of professionals, thus raising the quality of both the expert report and its use.

Theoretical framework

Accounting expertise is an area specialising in in-depth investigations to resolve issues involving justice, providing a report to the Court to clarify financial suspicions (Omar et al., 2013). The expert report is a document in which the expert expresses their opinion, as a qualified technician, responsible and possessor of the specific study of the subject, in which they will summarise the whole fact that occurred in their report, to support the requester of their work (Bleil & Santin, 2008). Despite the essentiality and usefulness of the accounting report for decision-making, it may present deficiencies in the expert's technical study, making the expert report with low quality (Leitão Junior & Mendonça, 2012).

In this sense, the expert accountant's activities are relevant because corporate fraud can bring great losses to investors, customers, and suppliers (Bhasin, 2013b; Costa, Wood Junior & Neuman, 2005). In certain situations, fraud can harm companies to the point of closing, ending jobs and having a negative effect on society as a whole (Costa & Wood Junior, 2012). The increase in fraud has raised the level of investigations into operations, negatively impacting costs and, therefore, with loss of competitiveness by companies and sectors (Costa & Wood Junior, 2012). In addition to being seen through scandals involving private companies, research confirms that deceptive accounting practices are continually being discovered, due to scandals involving business and government (Astutie & Utami, 2013; Bhasin, 2013b; Digabriele, 2008). In these scandals, the expert's actions positively correlate with the investigation and detection of fraudulent practices (Dada, Owolabi & Okwu, 2013). For this reason, corporate governance mechanisms should include the expert accountant in their structure, to assist in containing fraud threats (Enofe, Ekpulu & Ajala, 2015). This is because the expert accountant can point out the acts and facts outside the law (Suleimana & Othman, 2016).

The skills of the expert accountant, found in the code of ethics of Brazilian standards, in its art. 2, item I, highlight the professional's duty: "exercise the profession with zeal, diligence, honesty and technical ability, always paying attention to the current rules with professional dignity and independence" (CFC, 2015). Given the research in international literature, conducted by Santos Filho (2016) and Santos Filho, Carlos and Costa (2017), the following fundamental accounting expertise skills were evidence, as described in Table 1.

Table 1. International skills investigated and research sources

| <i>Item Skill</i> | <i>References</i> |
|---|--|
| 1 Deductive analysis – the ability to identify financial contradictions that do not fit the normal pattern of a task. | Digabriele, 2008; Astutie, Utami, 2013. |
| 2 Critical thinking – the ability to decipher the difference between opinion and the fact. | Digabriele, 2008; Davis, 2010; Bhasin, 2013a; Astutie, Utami, 2013; |
| 3 Unstructured problems solving – ability to address each situation and solve problems with the unstructured approach. | Digabriele, 2008, Davis 2010; Bhasin, 2013a; |
| 4 Technical Flexibility – the ability to deviate from standard procedures and carefully examine situations for atypical warning signs. | Digabriele, 2008; |
| 5 Analytical proficiency – the ability to examine what should be provided rather than what is provided (feasibility analysis). | Digabriele, 2008 |
| 6 Oral communication – the ability to communicate effectively in a speech via expert testimony and general explanation of opinion bases. | Digabriele, 2008; Davis, Farrell, Ogilby, 2010; Bhasin, 2013a; Astutie, Utami, 2013; |
| 7 Written communication – the ability to communicate effectively, in writing, through reports, tables, graphs and the basis of opinion. | Digabriele, 2008; Davis, Farrell, Ogilby, 2010; Bhasin, 2013a; Astutie, Utami, 2013; |
| 8 Specific legal knowledge – the ability to understand basic legal processes and legal issues, including evidence rules. | Digabriele, 2008; Bhasin, 2013a; Davis, Farrell, Ogilby, 2010; Astutie, Utami, 2013; |
| 9 Serenity – the ability to maintain a calm attitude in pressure situations. | Digabriele, 2008; |
| 10 Asset tracking – the ability to identify hidden or hidden assets or values. | Davis, Farrell, Ogilby, 2010; |
| 11 Interview skill - the ability to obtain personal testimony. | Davis, Farrell, Ogilby, 2010; |
| 12 Investigative skill – ability to question at a high level and be willing to investigate opinions and/or facts that may suggest fraud. | Davis, Farrell, Ogilby, 2010; Bhasin, 2013a; |
| 13 Conflict resolution and negotiation – the ability to resolve disputes. | Davis, Farrell, Ogilby, 2010 |

Source: Santos Filho (2016) and Santos Filho, Carlos and Costa (2017)

Given the national skills, research in the Brazilian accounting standards, and the international ones studied by Santos Filho (2016) and Santos Filho, Carlos and Costa (2017), in the literature on the topic (Astutie & Utami 2013; Bashin 2013; Davis, Farrel & Ogibly, 2010; Digrabiele, 2008), the model developed by these authors was adapted in order to highlight the skills that correlate in Brazil and abroad. Therefore, 06 (six) correlated skills were found, namely: deductive analysis; critical thinking; unstructured problem solving; technical flexibility; written communication and specific legal knowledge. As explained, the works already developed identified skill sets of the expert accountant in the international literature to highlight the importance of the expert's work in discovering fraud and improving the quality of the Expert Report.

In order to investigate the skills of the expert accountant in Brazil, Santos Filho (2016) and Santos Filho, Carlos and Costa (2017) identified that there is an alignment of opinions on the skills considered relevant, of both Experts Accountant and Police Deputy. In this sense, the following hypotheses were formulated in the present work:

H_1 : The expectations of SPP Promoters and Accountants about the skills considered relevant to an expert accountant differ from their perception of them.

H_2 : SPP Prosecutors and Accountants have the same expectation regarding the skills considered relevant to the expert accountant.

H_3 : SPP Prosecutors and Accountants share the same perception as the skills considered relevant to the expert accountant.

H_4 : The expectations of SPP Promoters, regarding skills considered relevant to an expert accountant, differ from their perception of them.

H_5 : Accountants' expectations about the skills considered relevant to an expert accountant differ from their perception of them.

Methodology

The methodology used for the study was based on a descriptive investigation, as it demonstrates the Expert's skills with the understanding of the public involved and making a comparison with international practices pointed out in international studies (Oliveira, 2011). Considering that the research intends to identify the expectation and perception of the main users of the accounting reports, this work was carried out within the scope of the 27 SPPs and in the National Register of Expert Accountants, encompassing, in an estimated universe of professionals by sending e-mails in 900 Accountants and 300 Prosecutors. We opted to apply the questionnaires to the Accountants and Prosecutors to have two different views, one view directed to the issuer of the accounting report and the other to its user, and so, at the end identify if both are in line with their expectations and perceptions, or if not, show the differences found. In order to be able to verify the difference between the expectations and perceptions of the Public Prosecutors and the Accountants, a primary data collection was chosen, through a structured and self-filling questionnaire, adapted from the research by Santos Filho (2016) and Santos Filho, Carlos and Costa (2017). We used the SurveyMonkey platform. The questionnaire was sent by institutional e-mail from the Operational Support Center (CAOP- Centro de Apoio Operacional do Estado de Mato Grosso), for all CAOPs in other states, in order to prevent the receipt from going to the spam box, this sector is responsible for forwarding it to SPP Promoters and Accountants. The questionnaire was also sent by e-mail to the accountant experts registered on experts' national register. A pre-test was carried out, with four questionnaires sent to accountants and three questionnaires to promoters in the state of Mato Grosso. All questionnaires were answered, giving the respondents no doubts; therefore, there is no need for modification.

In the questionnaire, open and closed questions were used, closed questions were chosen to emphasise the importance of accounting practices in the expert accountant profession (Lakatos & Marconi, 2003), open questions were also chosen to point out other practices not mentioned in the study. The Likert scale of five statements was chosen. Such statements were made to manifest themselves by totally disagree, partially disagree, not applicable, partially agree and totally agree. The presented model deals with both expectations and perceptions since the variables are the same. From the point of view of expectation, the expected result is to identify the skills that the expert accountant should have. From the point of view of perception, it seeks to identify what skills the expert accountant has. For this purpose, tests of difference of means between these two

dimensions were carried out. A regression model was also estimated, using the Ordinary Least Squares method, with robust errors for perceptions and expectations.

One of the objectives of this research is to verify which are the most relevant skills of the Expert Accountant, in the preparation of the Expert Report, following the methodology proposed by Santos Filho (2016) and Santos Filho, Carlos and Costa (2017) the following studies were selected: Astutie, Utami (2013), Bashin (2013), Davis, Farrel, Ogibly, (2010) Digrabiele (2008), which referred the main skills of the accountant expert in order to obtain a comparison of results with the chosen means and be applied in the SPP and the national register of accountant experts in Brazil. Quality is measured by responding to a statement, in which the respondent will respond using the five-level Likert scale. Skills are also measured using a five-level Likert scale.

Data analysis

The questionnaires were sent to the Promoters and Accountants. After receiving the questionnaires, the data were treated, analysed and discussed. First, the descriptive statistics of each skill are presented, comparing the averages of each variable. We also analysed the Pearson's correlation, which measures the degree of correlation and its direction, whether positive or negative between two metric scale variables (interval or ratio), in skills, both regarding expectations and perceptions. In the difference of means, we used the Pearson χ^2 test, therefore, its use is adequate when it seeks to verify if two variables are independent. The distinctions between expectations and perceptions were explored, both within the group of Public Prosecutors and Accountants. We also explore the differences between these two groups, both in terms of expectations and in terms of perceptions. In the end, multivariate regression analyses were performed, estimated by the Ordinary Least Squares (OLS) method, with White's error correction, comparing Promoters and Accountants jointly, and then each group individually, concerning expectations and perceptions.

Sample profile

We obtained 239 responses in total, 171 from Accountants (71.54%) and 68 from Prosecutors (28.45%), in relation to the percentage answered concerning the total sent, the Accountants completed (19%) and the Prosecutors (22.66%), all the questionnaires answered by the SurveyMonkey platform, which were sent via e-mail to 300 prosecutors and 900 accountants. The greater number of sending to Accountants was because they had greater access to professional e-mails, unlike the Public Prosecutors, for whom institutional shipping authorisation difficulties were encountered. Unlike Astutie and Utami (2013), most respondents were accounting academics, and in the article by Santos Filho, Carlos and Costa (2017), most respondents were in the accounting field, that is, federal criminal experts.

Perceptions of prosecutors and accountants in expectation and perception variables

We observed that in the expectation aspect ($M=4.37$; $SD=0.95$), respondents agree with the importance of skills to the Expert Accountant, with the standard deviation indicating low dispersion in the responses is, points towards a balance in opinions. In the joint analysis, by the Prosecutors and Accountants, about the skills in the aspect of perception ($M=3.86$;

SD=0.99), the average suggests that respondents tend to agree with the importance of skills for the Expert Accountant and the standard deviation indicates low dispersion, i.e., points towards a balance in opinions. Therefore, in analysing the variable expectation and perception, it is noted that the expectation of the skills that the Expert Accounting should have a greater agreement regarding the skills that the professional perceives, that is, they have less skill than one would expect them to have. Therefore, it is possible to refer to the analysis that the Experts need to qualify, in the sense of having more skills than they already have, expanding their knowledge and professionalism.

Pearson's correlation

In Pearson's correlation, we analysed the expectations and perceptions of Prosecutors and Accountants. In this analysis, we found that many skills are correlated, which suggests that the more skills the expert accountant have, the better their accounting report. We found that the greatest correlation was between Deductive Analysis and Critical Thinking, both in terms of expectation and perception, in which the result was 64% and 74%, respectively. Through this analysis, the Expert's importance is demonstrated in knowing the financial contradictions that do not fit the normal routine pattern and applying this result, deciphering the difference between opinion and fact. There was also a relevant correlation between the aspect of perception in Written Communication with the Specific Legal Knowledge, that was 74%. This denotes the expert accountant's importance to have the legal knowledge, know how to write it, transmit their report with greater reasoning and consistency, for greater understanding of its users, that is, the Prosecutor of Justice. The correlation between investigative skill and conflict resolution, in the perception aspect, also presented a significance of 72%, demonstrating that the Expert has to investigate situations that may demonstrate fraud and know how to resolve controversial issues found in their investigations, reaching a greater result to be demonstrated and clarified in its accounting report. Subsequently, there is a correlation between Unstructured Problem Solving and Technical Flexibility, both in terms of expectations (62%) as in perception (67%), which suggests the Expert's importance in addressing situations that do not follow an unstructured pattern escaping the routine and results found knowing how to solve them flexibly by the warning signs found.

Difference of means

In the results of the mean difference tests, the objective was to demonstrate whether there is a difference between the expectations and the perceptions of the skills of the accountant expert, users of its services, that is, it is tested H_1 as follows:

H_1 : The expectations of the SPP Promoters in Brazil and the Accountants regarding the skills considered relevant to an expert accountant differ from their perception of them.

In analysing the tests of the differences in means between expectation and perception, considering together the Public Prosecutors and Accountants, only one variable showed no significant difference, which was the Unstructured Problem Solving. This shows that this is the only variable that the Promoters and Accountants do not differ in opinion about the skills that the Experts are expected to have and those they have. In the rest of the twelve skills, the Promoters and Accountants together diverge in terms of expectation and perception, that is, in the opinion of the respondents, the Expert Accountant does not

present the professional skills that they should have, not having the necessary knowledge to act with excellence with the Judiciary and, therefore, not issuing a satisfactory expert report, that is, with total excellence.

In the results of the tests of differences in means, whose objective was to demonstrate whether there is a difference, between the expectations of the SPP Promoters in Brazil and the Accountants, that is, we test H_2 as follows:

H_2 : The SPP Promoters in Brazil and the Accountants have the same expectation as the skills considered relevant to the expert accountant.

In the analysis of the differences in the average expectation in the Prosecutors and Accountants view, the differences were significant in deductive analysis, asset tracking, and interview. We note a divergence of expectations in these three skills, with Prosecutors expecting Experts to have higher Deductive Analysis and Asset Tracking levels, Accountants, on the other hand, expect the Expert to have a higher level of Interviewing skills. Therefore, the Prosecutors' expectation is that the Expert must identify hidden assets or situations and know how to resolve financial contradictions. Accountants expect the Expert to have the ability to obtain personal testimony, that is, listen to the investigated.

In the results of the mean difference tests, the objective is to demonstrate whether there is a difference between the perceptions of the SPP Promoters in Brazil and the Accountants, that is, we test H_3 as follows:

H_3 : The SPP Promoters in Brazil and the Accountants have the same perception as the skills considered relevant to the expert accountant.

The results show that the degree of agreement of perception between Promoters and Accountants is small because prosecutors believe that experts have to be more skilled than they are. Thus, the results suggest that the Experts should have more skills considered essential for the exercise of their profession to mitigate dissatisfaction with the quality of the Expert Report.

Therefore, in this analysis, it was evidenced that the Expert Accountant must improve their skills; that is, they must have more qualifications than they have today. Therefore, in this work, the importance of expanding professional qualification courses is defended to meet the desires of those surveyed.

In the results of the tests of difference of means, the objective is to demonstrate whether there is a difference between the expectations and perceptions of the SPP promoters in Brazil, that is, we test H_4 as follows:

H_4 : The expectations of the SPP Promoters in Brazil, regarding skills considered relevant to an expert accountant, differ from their perception of them.

The results presented suggest that the Prosecutor realises that the Expert Accounting does not have the skills they should have, that is, the Accountant Expert must be qualified to improve their skills and specialise and perform their duties in the best way.

The results of the difference tests of the means, the objective is to demonstrate if there is a difference, between the expectations and the perceptions of the Accountants, that is, we test H_5 as follows:

H_5 : Accountants' expectations about the skills considered relevant to an accountant expert differ from their perception of them.

The results presented suggest that the Accountant realises, as well as the Prosecutors, that the Accounting Experts do not have the skills that they should have, that is, the Expert

Accountant should be more qualified, as the consequences are: it takes more time to finalise the accounting report, less effective conclusion, poor writing, little investigation technique, and all that, which can generate several dissatisfactions to its users. Because of this, the professional has to be updated, take courses, and participate in lectures to issue their accounting report with excellence.

Regression

The variables used in the regression estimations are analysed in this section. The models were estimated by the Ordinary Least Squares (OLS), with White's error correction.

Cronbach's alphas were computed to verify the questionnaire's reliability in this research, thus verifying the instrument's internal consistency.

The regression analysis results refer to Models 1 and 2, in which it was evaluated which skills impact on quality, in terms of the joint expectations and perceptions of the Public Prosecutors and Accountants. Both models are specified, as follows, with Model 1 for expectation and Model 2 for perception.

$$Quality = \beta_0 + \beta_1 X_1 + \dots + \beta_{18} X_{18} + \varepsilon$$

The questionnaire applied to measure the joint expectation of Promoters and Accountants presented a Cronbach's alpha of 0.88 indicating internal consistency in the questionnaire (for being greater than 0.7) and absence of redundancy between questions (since it is less than 0.9). The questionnaire that measures perception (alpha equal to 0.91) also indicates internal consistency; however, there may be some redundancy between questions (as it is greater than 0.9). It was decided to keep all questions in the estimation of the model, as this is a questionnaire that accompanies the literature on the subject, and the value is not much higher than the limit adopted in scientific research.

In the joint analysis of the Promoters and Accountants, regarding the expectation, the results suggest that the variables that influence the Quality of the Accounting Expert Report are: Critical Thinking, Unstructured Problem Solving, Oral Communication and Interview. The effect of the Perception of the Quality of the Accounting Expert Report is: Written Communication, Deductive Analysis and Interview.

The effects of these variables suggest that the Expert must have a critical sense, be a studious and able to identify the path of answers to questions prepared by the Prosecutor, never being limited to the documents under analysis, but always looking for new questions and requesting new evidence through documents, numbers, records, basing their opinion on reliable information. In doing so, the Expert can conclude their report successfully, knowing how to distinguish their opinion from the fact, solving the challenges and problems encountered with great criticality, not letting go of any situation or fact found along its expert path.

Regarding the accounting report, the results showed that the Promoters use and need the Expert to complete their processes, because this specialist has the scientific and technical knowledge to issue the accounting report, transmitting security and control over the subject. It is noteworthy that the variable Critical Thinking, in terms of expectations, presented a negative result, that is, there is a lack of knowledge of this skill on the part of the Expert Accountant, which can make their report incomplete, and even bringing dissatisfaction to its user. The questionnaire applied to measure the Promoters' expectations presented a

Cronbach's alpha equal to 0.82 indicating internal consistency in the questionnaire (for being greater than 0.7) and no redundancy between questions (for being less than 0.9). The questionnaire that measures perception (alpha equal to 0.92) also indicates internal consistency; however, there may be some redundancy between questions (as it is greater than 0.9). We chose to keep all questions in estimating the model, as this is a questionnaire that accompanies the literature on the topic, and the value is not much higher than the limit adopted in scientific research.

The regression analysis results refer to Models 3 and 4, where it was evaluated which variables impact the Quality of the Accounting Expert Report, in terms of the prosecutors' expectations and perceptions. Both Models are specified, as follows, Model 3 for expectation and Model 4 for perception.

$$Quality = \beta_0 + \beta_1 X_1 + \dots + \beta_{18} X_{18} + \varepsilon$$

Regarding their expectations, the following variables stood out as significant in the Prosecutors' individual analysis: Investigative Ability, Uses the Accounting Report and Level of Education. Thus, the results indicate that, in the view of the legal professional, the Accountant Expert must have a sharp observer side, be a skilled Expert with capacity and dexterity in their work, have a strategy to analyse a given situation and identify the elements, information and meanings that allow the Expert to describe the problems and situations involved and conclude their report with a greater wealth of content.

As for the results in the perception assessment, in the Prosecutors' individual analysis, the significant variables were: Technical Flexibility, Written Communication, Uses the Accounting Report and Education Level. Therefore, it can be noted that in the view of the legal professional, the Accountant Expert should be more flexible, moving away from systematic procedures and examining the facts for the warning signs, communicating efficiently and effectively in writing, using graphs tables and opinion bases. Prosecutors use the accounting report and consider the level of training of the Expert Accountant as important.

The questionnaire applied to measure Accountants' expectation showed a Cronbach's alpha of 0.896 indicating internal consistency in the questionnaire (for being greater than 0.7) and no redundancy between questions (for being less than 0.9). The questionnaire that measures perception (alpha equal to 0.94) also indicates internal consistency; however, there may be some redundancy between questions (as it is greater than 0.9). It was decided to keep all questions in estimating the model, as this is a questionnaire that accompanies the literature on the topic.

The regression analysis results refer to Models 5 and 6, where it was evaluated which variables impact the Quality of the Expert Report, in terms of the Accountants' expectations and perceptions. Both models are specified, as follows, with Model 5 for expectation and Model 6 for perception.

$$Quality = \beta_0 + \beta_1 X_1 + \dots + \beta_{18} X_{18} + \varepsilon$$

The following variables were significant in the Accountants' expectation: Unstructured Problem Solving, Interview and Investigative Skill. On the other hand, regarding the perception of Accountants, the only significant variable was Deductive Analysis. Thus, in the accounting professional's view, the Expert must identify unusual financial contradictions, solve unstructured problems with the best expert technique, and obtain

personal testimony and investigate facts that may lead to fraud. It is noteworthy that the Investigative Skill had a negative coefficient, which may come from the fact that the Accountants' expectation for this skill, is greater than perception, that is, the professional does not have the level of investigation that they should have, generating a failure, because without investigation the Accountant Expert may fail to raise important situations for the conclusion of their Expert Report. It is observed that among the individuals surveyed, Promoters of Justice and Accountants are distinguished, which causes different expectations and perceptions among these professionals. The professional view may explain this difference because, on the one hand, we have the Prosecutor with experience in the legal area and on the other the Accountant with experience in the more technical area, the accounting area.

Conclusion

Much has been said about accounting fraud, involving both the media and large companies, leading the population to distrust the management reports issued, bringing with it the importance of the accountant expert's role, who ascertains the facts that occurred and, finally, issued an accounting report. In the Public Prosecutor's Office, the accountant expert's role is of paramount importance for the Prosecutors who use their knowledge to clarify accounting facts by issuing the technical report, contributing with clarifications in the accounting area. The accountant expert's work involves absolute dedication, continuous studies and investigation of the content to be analysed, requiring various skills for the accounting profession's best performance. In this study, research was done with the Prosecutors and the Accountants pointing out thirteen skills of international studies, to get to the result of which our respondents believe to be the most important both from the point of view of expectation and perception. The international literature review identified skills relevant to the accountant expert's profession, such as Critical Thinking, Deductive Analysis, Written Communication, Technical Flexibility and Legal and Specific Knowledge. The survey of Prosecutors and Accountants was identified as the most important skills: Investigative Skill, Deductive Analysis, Written Communication, Technical Flexibility, Unstructured Problem Solving and Interview. It was noticed that written communication skill matches the result of international research. Since this skill stands out as one of greatest importance, both for Prosecutors and Accountants, that is, it highlights the importance of the expert having to communicate effectively, in writing, through reports, tables and graphs, and also, based on the studies carried out by him, form their opinion and transmit it to the user of their report, who in this case is the Public Prosecutor, because it is useless for the professional to have the best knowledge and the greatest ability, if one cannot transmit it or express it effectively in their accounting report.

In addition to the thirteen international skills highlighted in this paper, an open question was also inserted, asking if there are other skills not listed that the respondent considers important for the profession of the accountant expert, and the most cited were: be proactive, have professional responsibility, be ethical, and maintain confidentiality. This research helps to highlight which were the most important skills of the expert accountant, bringing its highlights to the increase or emphasis on the faculties and professional qualifications, to achieve excellence in issuing the expert accounting report.

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