

## **Contribution of the Expert Assistant in Reducing the Convention Values of Labor Processes in the Business Environment**

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**ABSTRACT:***The increase in the number of labor lawsuits in the corporate market occurs due to several factors, resulting in condemnations of the most varied amounts, which may reach small to high sums. Once exhausted and all legal remedies, the judgment execution calculations performed by a career judgment accountant or nominee may be challenged by the parties, within the period for challenge that shall be substantiated with the indication of the items and values subject to disagreement. , under penalty of preclusion, thus arises the need to review the values presented by the expert. Against this background, the article aimed to analyze the contribution of the assistant expert in reducing the values of labor lawsuits of five companies in the sector timber industry in the northern region of SC. This is an applied study, and its descriptive objective, with a case study approach strategy, being used as the technical procedures for data collection the documentary form, with a sample selected non-probabilistically for convenience, with horizontal section. , qualitative. From the number of employees, terminations and convictions, we analyzed the conviction values of the court expert and the conviction values of the assistant expert, from January 2013 to December 2017 and the respective reformulated amounts. The results point to a saving of convictions of R \$ 14,255, which represents an 8.87% reduction in the total amount of R \$ 160,800, proving the contribution of the assistant expert's role as a mechanism to reduce labor damages losses, as well as showing the main money redone.*

**KEY WORD:** *Labor process. Assistant Expert. Forensic report.*

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Date of Submission: 05-09-2019

Date of acceptance: 23-09-2019

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### **I. INTRODUCTION**

The high number of labor lawsuits is a reality already consolidated in the corporate market. Even if the company has the responsibility to comply with labor legislation and seek to implement preventive actions to labor liabilities, it is not exempt from being sued by labor claim.

The increase in the number of labor claims in the corporate market is due to a number of factors, including recognition of new labor rights, greater worker awareness, weaknesses in supervisory institutions, growth of law firms and legal assistance services provided by professional unions, easy access to justice, the favorable tendency of the courts to grant gain to the employee among others.

Claimants are those who understand that their rights are adversely affected, when the employee has a problem with the employer, and if both parties cannot reach an agreement, the employee may resort to the law, and file a labor lawsuit or labor lawsuit. .

Disagreements should be resolved, so one of the procedural stages is the settlement of the judgment, after the final judgment has been passed, the labor process goes to the settlement phase, in which the calculation of the settlement of the judgment is requested, in order to determine the value of the condemnation. Once the account has been prepared and made liquid, the Judge may open parties, successive ten-day period for objection based on the indication of the items and values subject to disagreement, under penalty of estoppel. Given this fact, the figure of the assistant expert supported by the NBC (Brazilian Accounting Standard) P2, who indicated by one of the parties, may review the values presented by the expert appointed by the Judge, so that the reasoned challenge may occur.

Thus, the expert appointed by the parties may present different interpretations of the subject, using different mathematical procedures than those employed by the expert of judgment, which may result in divergent values. Therefore this study presents the following problem: What is the contribution of the assistant expert in reducing the values of convictions of labor lawsuits?

This paper is divided into five sections. After this contextualization, the second section presents a brief theoretical framework related to the concepts of accounting expertise in the liquidation phase, assistant expert and labor justice. The third section describes the methodological procedures employed in the preparation of this

research. In section four, aiming to verify the role of the accounting assistant expert in the sentence settlement phase in the companies' labor lawsuits and to show their relevance, we analyzed all the labor lawsuits that the companies were condemned from January 2013 to December 2017, through accounting reports issued. In the fifth section presents the appropriate conclusions and suggestions for further studies.

## **II. THEORETICAL FOUNDATION**

### **2.1 Expertise**

Etymologically the expression skill comes from Latin origin "Peritia" meaning knowledge (acquired by experience), however, in ancient Rome, the concept was expressed by knowing, talent (SÁ, 2000). Its meaning is linked to the products obtained, that is, as to the meaning of the word, the link is consequentially connected. "When we need a valid, competent opinion from an expert, we seek an expert (Ibid, p. 14). Thus the expert opinion gives the opinion on verification, thus the author defines it as: The verification of facts related to the individualized patrimony in order to offer opinion, by means of a proposed question. For such opinion, examinations, surveys, inquiries, investigations, evaluations, arbitrations are carried out, in short any and all procedures necessary to the opinion.

For Magalhães (et al, 2008, p. 4) the expertise can be developed in any area being "any work and specific nature, whose rigor in the execution is deep". To find the difference between the areas, it is necessary to identify the nature of the process, so as to make the classification, which may be criminal, medical, accounting labor, among others, describes the author. Thus, expertise is understood to be the "[...] work of notorious specialization designed to obtain evidence or opinion to guide a formal authority in the judgment of a fact, or to undo conflict in the interests of people" (MAGALHÃES et al. 2008, p. 4)

According to the standard, the accounting expert's procedures aim to "substantiate the accounting expert report and the technical-accounting opinion and cover, in whole or in part, according to the nature and complexity of the matter, examination, survey, inquiry, investigation, arbitration, measurement, evaluation and certification" (CFC, 2015, NBC TP 01 Item 16).

For Ornelas (2000, p. 33) the focus on the developed process "is one of the technical evidence available to natural or legal persons, and serves as a means of proving certain accounting facts or controversial accounting issues." Alberto (2012) defines it as "a special instrument of scientific, technical or proof finding, proof or demonstration of the truth of situations, things or facts" and the product obtained results in a piece or report. This piece will be the materialization of the results found through the process used for the finding, proof or conclusive statement about the truth of the situation, thing or fact.

According to NBC TP 01, item 02 (CFC, 2015) the accounting expertise constitutes: Set of technical-scientific procedures designed to bring to the decision-making body the necessary evidence to support the fair settlement of the dispute or factual finding, by means of an accounting expert report and / or a technical accounting report, in accordance with legal and professional rules and with specific legislation as appropriate.

According to paragraph V art 212 of Law 10.406 (BRAZIL, 2002), expertise is a way of obtaining evidence that diminishes the doubts for litigation and controversy decisions, business solutions, determination of rights and responsibilities (D'AURIA, 1999; PELEIAS et al., 2008) Accordingly, the skill is an instrument of verification, proof or demonstration, scientific or technical, of the veracity of situations in order to obtain evidence. From the accounting expert test comes the opportunity for the accounting expert to act (PELEIAS et al., 2008). It may therefore guide an authority in the judgment by clarifying the facts or by rendering the judgments rendered clear by interpreting them correctly by the obligation to give such claims to the complainant.

### **2.2 Role of the Expert**

The new CPC (Civil Procedural Code) introduces some changes about the expert. The main changes are: complete provision of an expert procedure, discipline of the report, regulation of simplified technical evidence, creation of consensus expertise and the creation of the registry of potential experts before the courts (FREITAS, 2016). While for the former CPC, the expert was appointed by the Judge, as amended, he is now appointed among legally qualified professionals and technical bodies the scientific duly registered in the register maintained by the court to which the judge is bound (BRAZIL, 2015, §1º ARTICLE 156 LAW 13.105). Freitas (2016) describes that this change aims at the creation of an "impersonal, merit-based and isonomic system for choosing experts who will act in civil proceedings".

Moving to the accounting area, NBC PP 01 (CFC, 2015), conceptualizes as an expert "the accountant duly registered with the Regional Accounting Council, who carries out the expert activity on a personal basis, and must be profoundly knowledgeable, for his qualities and experience. subject matter". The standard also deals with the Assistant Expert who is responsible for appointing the parties within 15 days from the subpoena, who is the contractor and appointed by the party in accounting expertise" (CFC, 2015, NBC PP 01; BRAZIL,

2015, ART465 §1 II). Still the expert must have professional experience, specialization and knowledge of the law, have good professional formation, ethics and morals.

The result of the work developed by the expert is called *laud*, a Latin term meaning “to pronounce” (LIMONGI; MIGUEL, 2010; SÁ, 2008). The structure that the report must contain is revised in NBC TP 01 item 46 (2015) and article 473 of CPC (2015). While for the assistant expert it is the function of issuing the accounting expert opinion containing “his technical opinion, critical or concurring, regarding the accounting expert report” (ORNELAS, 2007, p. 104). Both the report and the opinion must adopt a “clear, concise language, avoiding long-term misinterpretation, allowing the judges and the parties the proper knowledge of the technical proof and interpretation of the results obtained and with its clear content directed to the subject of the claim ( CFC, 2015, NBC TP 01 item 51; LIMONGI; MIGUEL, 2010). Both professionals, expert and assistant, must have the same qualification, that is, a bachelor of science in accounting with their prospective registration with the regional board of accounting.

Another change in CPC 2015 is the consensus expertise where the expert does not need to be properly registered with the court (FREITAS, 2015). Provided for in art. 471 (BRAZIL, 2015) the expert can be chosen provided that: I - are fully capable and II - the cause can be resolved by self composition.

In dealing with professional competence, ie an adequate level of knowledge, the “spirit of solidarity of the accounting officer and the assistant accountant does not induce or justify the participation or collusion with errors or acts contrary to professional, technical and professional standards. ethics governing the exercise of the profession ”(NBC PP 01, 2015)

Therefore, the expert and the assistant expert should have knowledge about the subject matter, because if they do not have technical or scientific knowledge they can be replaced (BRAZIL, 2015, ART 468 I). It is also necessary to prove their qualification by presenting a specific certificate, issued by the Regional Accounting Council, in the form to be regulated by the Federal Accounting Council.

The professional expert in the participation of court assistant plays a fundamental role when the proof of the fact depends on scientific technical knowledge, as well as the function of assistant expert that enables the contradiction of the technical matter to be established, so that the understanding of the law does not reign absolute. appointed expert, who is a human being subject to failure for various reasons.

The appointment of the assistant expert is necessary to assure the production of the expert evidence, which should make the connection between the expert of the court and the interested parties in the process, in order to defend the party that hired him. Its function is to follow the unfolding of the expert evidence, make suggestions, criticize the report of the appointed expert and offer the possible hypotheses, provided that they are technically and legally sustainable.

### **2.3 Labor Process**

The object of labor experts, although they are demands specifically derived from employee-employer labor relations, has its origin necessarily in labor processes, since the expertise is performed in one of the stages of this process. “They revolve around employee records, wages, rights inherent in labor relations. They are not usually complex skills ”(SÁ, 2000, p. 197-198).

From the labor process, the first instance of the process occurs at the labor court, where each court has a head judge where the head judge may eventually have an auxiliary judge (ALMEIDA, 2008, p. 53). The second instance occurs in the regional labor court have two competences: the appeal and the original. The appellate jurisdiction characterizes them as courts of appeal, by judging the appeals against the decisions handed down by the judges in the labor courts, while the original jurisdiction judges cases of collective bargaining, rescission, injunctions, among others, describes the author.

The higher labor court, on the other hand, is able to appeal the decisions of the Regional Courts, and it will decide in the collective bargaining agreements that go beyond the jurisdictional limits of these courts.

The labor process occurs when there is a violation of law as to the time and manner established in the norm, and it will be up to the State, being brought, to resolve the issue. In labor justice an existing tendency is to lean towards the weaker part, namely the employee. Therefore, the expert needs to act with caution and impartiality, that would be the role of the expert not to lean to any party (SÁ, 2000, p. 198).

Explains the CLT (BRAZIL, 1943) Art. 711 to 895 In order for the process to be judged, there are the following steps: “Initial Petition, Distribution, Citation, Hearing, Judgment, Settlement, Objection, Judgment and homologation of the calculation, Execution, Embargoes, Judgment, Decision, Evaluation, Bidding, Archive ”.

## **III. METHODS**

The research regarding its degree of application reveals itself as applied research, presenting a descriptive character, since its purpose is to describe, interpret and analyze data on the performance of the expert assistant in reducing the values of the convictions of labor lawsuits. Second Gil (2010) ) Such research has as its

primary objective the description of the characteristics of a given population or phenomenon or the establishment of relationships between variables.

Regarding the approach to the problem under study, this work was configured as a qualitative research, which according to Beuren (2013) presents as the concept of deeper analysis in relation to the phenomenon studied, aiming to highlight characteristics not observed through a quantitative study. As for its temporality, it can be characterized as longitudinal nature, since the information considered more than one time period, from 2011 to 2015. The methodology used in this study has as a typology a case study, as it allows an investigation of the significant characteristics of events being characterized by the empirical and intensive study of a single object or phenomenon (BEUREN, 2013; PEREIRA, 2012).

The data collection used was documentary, consisting of all labor lawsuits that the companies received were sentenced, receiving the settlement of the sentence from January 2013 to December 2017, which analyzed labor lawsuit: citation, hearing complaint, judgment, judgment, calculation of expert.

This form, according to Lakatos and Marconi (2001, p. 174), is “the characteristic of documentary research is that the source of data collection is restricted to documents, written or not, constituting what is called primary sources. These can be done the moment the fact or phenomenon occurs, or afterwards.”

As a criterion for choosing the companies, we selected those with more than 100 employees, justified by the presence of controls and development of routines pertinent to the personnel sector, the industrial monitoring of woods and making available the labor processes for analysis, totaling a sample not included. probabilistic convenience by five companies.

#### IV. DATA PRESENTATION AND ANALYSIS

For purposes of composition of the study, were identified by company, the annual data on the number of employees, terminations and proceedings, in which there was condemnation and performance of the assistant expert and their average, presented in tables 01, 02, 03, 04 and 05 below, identified as Company A, Company B, Company C, Company D, and Company E. Para fins de composição do estudo, foram identificadas por empresa, os dados anuais do número de empregados, rescisões e processos, em que houve condenação e atuação do perito assistente e respectivamente média, apresentadas nos quadros 01, 02, 03, 04 e 05 abaixo, identificadas como Empresa A, Empresa B, Empresa C, Empresa D e Empresa E.

**Table 01 –Features Company A**

YEAR	NUMBER OF EMPLOYEES	Terminations	NUMBER OF PROCESSES
2013	140	48	1
2013	138	42	1
2015	138	40	1
2016	125	40	1
2017	124	46	2
Average	133	43	1

Source: Authors (2019)

**Table 02 –Features Company B**

YEAR	NUMBER OF EMPLOYEES	Terminations	NUMBER OF PROCESSES
2013	136	42	1
2013	132	42	0
2015	133	40	1
2016	124	41	1
2017	125	44	2
Average	130	42	1

Source: Authors (2019)

**Table 03 –Features Company C**

YEAR	NUMBER OF EMPLOYEES	Terminations	NUMBER OF PROCESSES
2013	144	40	0
2013	140	40	1
2015	138	41	1
2016	128	39	1
2017	128	42	2
Average	136	40	1

Source: Authors (2019)

**Table 04** –Features Company D

YEAR	NUMBER OF EMPLOYEES	Terminations	NUMBER OF PROCESSES
2013	141	42	0
2013	135	44	1
2015	138	40	1
2016	130	42	1
2017	132	42	1
Average	135	42	1

Source: Authors (2019)

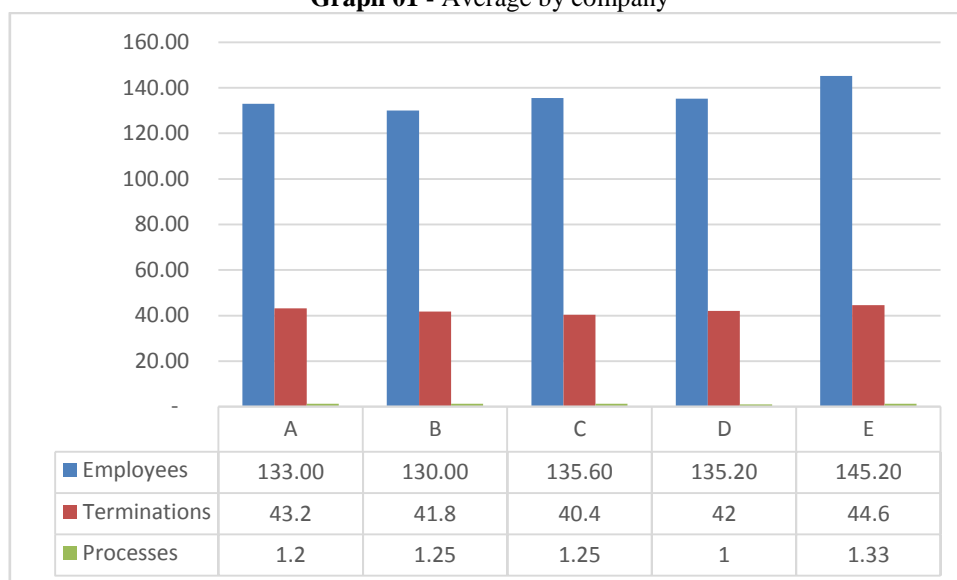
**Table 05** –Features Company E

YEAR	NUMERO DE EMPREGADOS	RESCISÕES	NUMERO DE PROCESSOS
2013	154	48	0
2013	150	42	1
2015	148	44	0
2016	138	43	1
2017	136	46	2
Average	145	45	1

Source: Authors (2019)

Graph 1 shows the average number of employees, terminations and convictions per company.

**Graph 01** - Average by company



Source: Authors (2019)

For purposes of analysis of this work, it was decided to adopt the annual average of the number of employees, terminations, convictions and respective performance of the assistant expert evidenced in table 06, with the averages obtained per year, different from chart 01 where the averages are evidenced by company.

In 2017, the highest number of labor convictions is observed, and one of the lowest average of hired employees, which may be possibly linked to the economic situation that the country is going through.

On the other hand, it should be noted that labor convictions did not always occur in the year of action until 2016, a reality that is altered by the adoption of the PJe - Electronic Judicial Process.

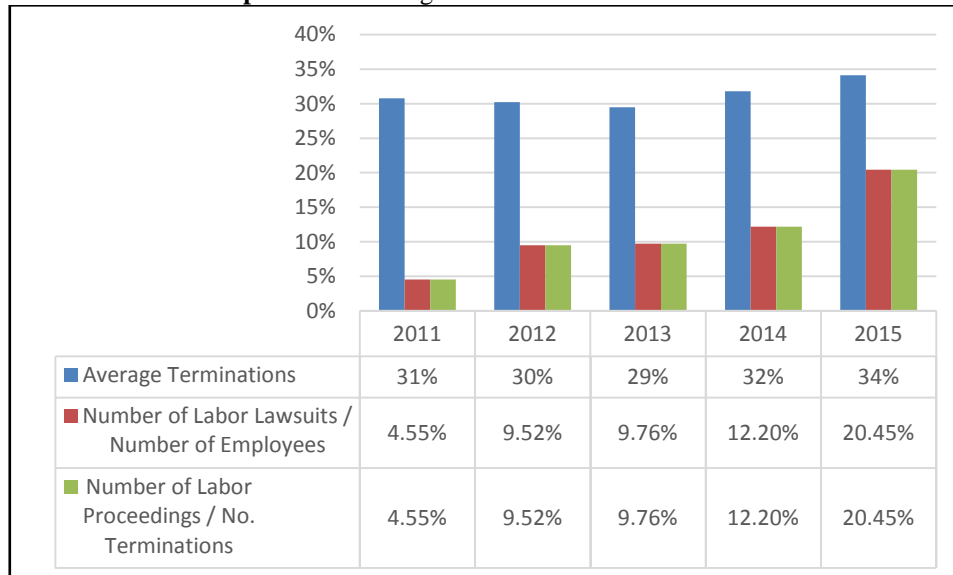
**Table 06** - Annual Averages of Processes and Terminations

YEAR	Average Employees	Average Terminations	Number of Labor Lawsuits	Number Acting Expert Assistant
2013	143,00	44,00	2	2
2013	139,00	42,00	4	4
2015	139,00	41,00	4	4
2016	129,00	41,00	5	5
2017	129,00	44,00	9	9

Source: Authors (2019)

Calculating as a percentage it is possible to see that in 2017 there were the largest number of terminations and the largest labor lawsuits, consequently, the higher performance of the assistant expert, as shown in graph 02.

**Graph 02 - Percentage of Processes and Terminations**



Source: Authors (2019)

For better analysis, the convictions in which the assistant expert acted were stratified, identifying the value of the line presented by the expert of the court and the value of the line of the assistant expert, resulting, in the possible reduction, according to tables 07, 08, 09, 10 and 11.

In Company A, according to tables 07 and 08, during the period from 2013 to 2017, the differences in funds showed a saving of R \$ 2,260.00 with the calculation of the assistant expert. The differences in the calculations were in minute to minute overtime, paid weekly rest, vacation and 13th. Salary.

**Table 07 – Company A Processes The Expert Calculation xThe Calculation Assistant**

COMPANY	DATE	EXPERT CALCULATION				ASSISTANT CALCULATION				DIFFERENCE
		EXTRA	INTERJURNED	INTERVALS	NIGHT	EXTRA	INTERJURNED	INTERVALS	NIGHT	
A	set/13	3.000,00	-	1.500,00	-	2.500,00		980,00		1.020,00
	jan/14	4.500,00	-	-	920,00	3.860,00			520,00	1.040,00
	mar/16	8.000,00	-	-	-	8.000,00				-
	mar/17	6.000,00	-	560,00	-	6.000,00		360,00		200,00
	fev/17	7.000,00	-	-	-	7.000,00				-
	abr/17	4.000,00	-	-	-	4.000,00				-
<b>SUM</b>		<b>32.500,00</b>	<b>-</b>	<b>2.060,00</b>	<b>920,00</b>	<b>31.360,00</b>	<b>-</b>	<b>1.340,00</b>	<b>520,00</b>	<b>2.260,00</b>

Source: Authors (2019)

Company B showed the facts presented in table 08, a reduction of R \$ 500.00. The value was due to differences in the calculation of minute to minute overtime counting.

**Table 08 – Company B Processes The Expert Calculation xThe Calculation Assistant**

COMPANY	DATE	EXPERT CALCULATION				ASSISTANT CALCULATION				DIFFERENCE
		EXTRA	INTERJURNED	INTERVALS	NIGHT	EXTRA	INTERJURNED	INTERVALS	NIGHT	
B	out/13	4.500,00	860,00	-	-	4.500,00	360,00			500,00
	mai/15	8.000,00	-	-	-	8.000,00				-
	mai/16	5.500,00	-	-	-	5.500,00				-
	abr/17	3.000,00	-	-	-	3.000,00				-
	jun/17	3.000,00	-	-	-	3.000,00				-
<b>SUM</b>		<b>24.000,00</b>	<b>860,00</b>	<b>-</b>	<b>-</b>	<b>24.000,00</b>	<b>360,00</b>	<b>-</b>	<b>-</b>	<b>500,00</b>

Source: Authors (2019)

Company C obtained the most significant values in the reduction of the calculated value. With different values in minute to minute count of overtime, paid weekly rest, vacation, 13th salary and notice, the reduction was R \$ 6,660.00.

**Table 09 – Company C Processes The Expert Calculation x The Calculation Assistant**

COMPANY	DATE	PROCESSES								DIFFERENCE
		EXPERT CALCULATION				ASSISTANT CALCULATION				
		EXTRA	INTERJURNED	INTERVALS	NIGHT	EXTRA	INTERJURNED	INTERVALS	NIGHT	
C	mar/14	3.500,00	-	-	-	3.500,00	-	-	-	-
	ago/15	10.000,00	-	-	-	7.860,00	-	-	-	2.140,00
	jul/16	12.000,00	-	-	-	12.000,00	-	-	-	-
	ago/17	9.000,00	-	-	-	9.000,00	-	-	-	-
	set/17	12.000,00	-	-	-	7.480,00	-	-	-	4.520,00
<b>SUM</b>		<b>46.500,00</b>	-	-	-	<b>39.840,00</b>	-	-	-	<b>6.660,00</b>

Source: Authors (2019)

In Table 10, the reduction values are in the order of R \$ 4,705.00, referring to the lawsuits of Jul / 2014 and Nov / 2016. The reductions in the calculation were related to paid weekly rest, vacation, 13th salary and notice and minute to minute overtime..

**Table 10 - Company D Processes The Expert Calculation x The Calculation Assistant**

COMPANY	DATE	PROCESSES								DIFFERENCE
		EXPERT CALCULATION				ASSISTANT CALCULATION				
		EXTRA	INTERJURNED	INTERVALS	NIGHT	EXTRA	INTERJURNED	INTERVALS	NIGHT	
D	jul/14	8.000,00	-	1.250,00	1.080,00	6.750,00	-	825,00	-	2.755,00
	out/15	5.000,00	-	-	-	5.000,00	-	-	-	-
	nov/16	12.800,00	-	-	-	10.850,00	-	-	-	1.950,00
	nov/17	15.000,00	-	-	-	15.000,00	-	-	-	-
<b>SUM</b>		<b>40.800,00</b>	-	<b>1.250,00</b>	<b>1.080,00</b>	<b>37.600,00</b>	-	<b>825,00</b>	-	<b>4.705,00</b>

Source: Authors (2019)

Company E was the one that obtained the lowest reduction R \$ 130.00, referring to the minute by minute count.

**Table 11 – Company E Processes The Expert Calculation x The Calculation Assistant**

COMPANY	DATE	EXPERT CALCULATION				ASSISTANT CALCULATION				DIFFERENCE
		EXTRA	INTERJURNED	INTERVALS	NIGHT	EXTRA	INTERJURNED	INTERVALS	NIGHT	
		E	set/14	8.500,00	-	1.550,00	-	8.500,00	-	
dez/16	2.500,00		-	450,00	-	2.500,00	-	450,00	-	-
dez/17	8.000,00		-	-	-	8.000,00	-	-	-	-
dez/17	9.000,00		-	-	-	9.000,00	-	-	-	-
<b>SUM</b>		<b>28.000,00</b>	-	<b>2.000,00</b>	-	<b>28.000,00</b>	-	<b>1.870,00</b>	-	<b>130,00</b>

Source: Authors (2019)

In table 12 it is possible to verify the total values of the calculation of the expert and the assistant, according to the amount and their reduction percentage.

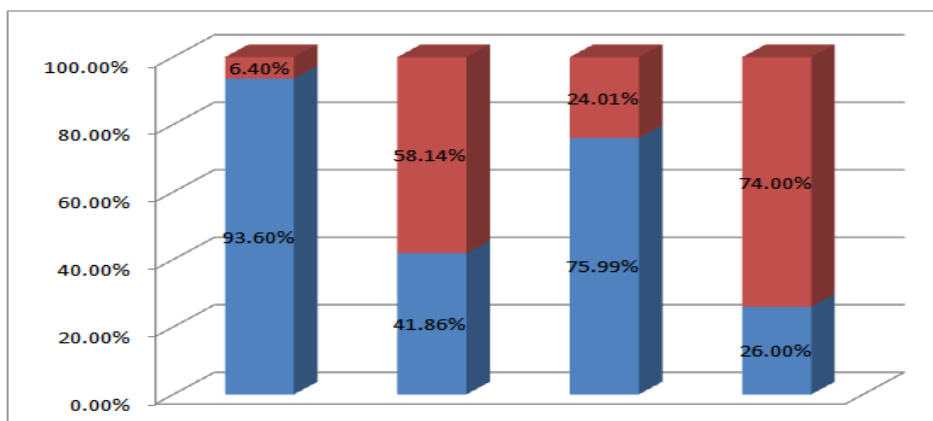
**Table 12– Expert vs. Assistant Calculation**

	Extra (R\$)	Interim (R\$)	Interval (R\$)	Night (R\$)
Expert Calculation	171.800,00	860,00	5.310,00	2.000,00
Assistant Calculation	160.800,00	360,00	4.035,00	520,00
Difference	11.000,00	500,00	1.275,00	1.480,00

Source: Authors (2019)

The latter uses the values in table 12 and presents them in percentages.

**Graph 03 - Expert Calculation x Assistant in percentages**



Source: Authors (2019)

In analyzing the convictions, the calculations presented by the Expert of the judgment, the enforcement embargoes and the respective calculations of the assistant expert, the main causes of the divergence of values were raised, as shown in Table 14.

**Table 14 – Meals Redone**

DIVERGENCE OF VERBS						DIFFERENCE
PROCESSES	MINUTE TO MINUTE COUNT	DSR	VACATION	13th	EARLY WARNING	
set/11	SIM	SIM	SIM	SIM		1.020,00
out/11	SIM					500,00
jan/12	SIM	SIM	SIM			1.040,00
jul/12	SIM	SIM	SIM	SIM	SIM	2.755,00
set/12	SIM					130,00
ago/13	SIM	SIM	SIM	SIM	SIM	2.140,00
mar/14	SIM					200,00
nov/14	SIM		SIM			1.950,00
set/15	SIM	SIM	SIM	SIM	SIM	4.520,00
<b>TOTAL</b>	<b>9,00</b>	<b>5,00</b>	<b>6,00</b>	<b>4,00</b>	<b>3,00</b>	<b>14.255,00</b>

Source: Authors (2019)

## V. CONCLUSION

The high number of labor lawsuits is a reality already consolidated in the corporate market. Even if the company has the responsibility to observe the legislation and seek to implement preventive actions to liabilities arising from labor relations, it is not exempt from being sued by labor claim.

Even if during the process all appeals have been exhausted, at the final stage where the expert of the court is requested to calculate the award of judgment, the Judge may open to the parties, deadline for challenge based on the indication of the items and values object disagreement, under penalty of estoppel, and the need for review of the values presented by the expert, by an expert assistant.

To the assistant expert, until years ago, the activities were limited to the issuance of the technical opinion after the delivery of the report by the expert, but over time and the awareness that the result of the expert can determine the direction of the labor processes, The professional has been acting as a technical consultant, subsidizing his contractor with the necessary elements to make decisions and steps in the various phases of the demands (FIGUEIREDO, 2012).

Of the twenty-four cases analyzed and recalculated by the expert assistant, nine cases had their values changed, causing the calculations to be reformed in favor of the defendant, with a reduction of values, which corresponds to a percentage of 37.50%. This result can be considered relevant in labor proceedings.

The result obtained from the economics of the convictions was R \$ 14,255, which represents an 8.87% reduction in the total amount of R \$ 160,800, proving the contribution of the assistant expert's role as a mechanism to reduce labor compensation losses.

It also reveals that, as important as the reduction of values, is the interpretation of the labor legislation and the application of the methodology in the calculation of the values originated from the DSR calculation method (observing the SDI-I / TST Jurisprudential Guidance 394), the established parameters in Precedent 366 of the TST Egrégio and in Article 58, § 1, of the CLT, deductions Jurisprudential Guidance (415 of the SDI-1 of the TST Egrégio), of the intra-day interval provided by law (CLT, articles 71, caput and 74, § 2, final part) and the granting of a shorter interval, pursuant to article 818 of the CLT and item 373 of the new CPC.



As recommendations this article points out the possibility of future research on the role of the assistant expert in the interpretation of the parties regarding the sentences, as well as the relation of the economy generated in the value presented by the assistant expert the value paid to the professional, evidencing the relation costs x benefit.

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Prof. Dr. Luciano Bendlin" Contribution of the Expert Assistant in Reducing the Convention Values of Labor Processes in the Business Environment"International Journal of Business and Management Invention (IJBMI), vol. 08, no. 09, 2019, pp 01-09