

Arbitrator's expectations and motives regarding the expert accountant's performance in arbitration in the light of role theory*

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ABSTRACT

The paper sought to grasp the arbitrator's expectations regarding the expert accountant's performance in the arbitration arena in the light of role theory and the reasons for meeting these expectations or not. The study of arbitrator's expectations has been poorly explored in the field of forensic accounting. This article helps to fill this gap by presenting expectations and motives that affect the arbitrator's perception of the expert accountant's service. The study is relevant because it grasps expectations from the arbitrator's viewpoint (role transferrer) regarding the expert accountant's performance (function recipient). Expectations are characterized by abilities and skills that may not be met during role performance due to conflicting or ambiguous reasons, simultaneous occurrence of two or more roles, or lack of clarity about the latter. The research aims to provide means for expert accountants entering arbitration and seek improvement for those already working in this scenario, reducing the gap between the arbitrator's expectations and expert evidence production. The descriptive research has been designed as a field study and a qualitative approach to data. The research participants were 15 Brazilian arbitrators. Data collection took place through interviews and they were submitted to the content analysis method and the categorical analysis technique. The results indicate that the arbitrator's expectations are oratory, objectivity, clarity, and sticking to the technical issue, while the reasons are inter-transferrer, inter-role conflict, overload, expert's partiality, and lack of clarity when the arbitrator transfers the role. The practical contribution lies in providing means for expert accountants entering arbitration and seeking improvement for those already working in this scenario, reducing the gap between the arbitrator's expectations and expert evidence production.

Keywords: accounting expertise, arbitration, expert accountant, arbitrator, role theory.

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1. INTRODUCTION

Conflict is a process in which people and organizations differ over incompatible interests and goals (Yarn, 1999), involvement in struggles and tensions (Giddens & Sutton, 2016), in addition to a social activity created and conducted through speech in a social interaction process (Garvey & Shantz, 1995). A conflict resolution environment is the Brazilian Judiciary, in which, in 2019, 77.1 million cases were processed (Conselho Nacional de Justiça, 2020). The overload of the Judiciary, one of the motivators in the search for new conflict resolution means, allowed, with the advent of the Lei n. 9.307, enacted on September 23, 1996, the institute of arbitration, a private agreement that provides for property rights (Carmona, 2009). The institute gained strength in face of a 2,720% increased volume of arbitrations installed in the past two decades, as pointed out by the Câmara de Comércio Brasil-Canadá (CCBC, 2020).

Expert evidence production, including accounting evidence, whose object is the available property rights, is important and useful in arbitration, as it clarifies non-legal technical-scientific issues needed for dispute resolution. Swinehart (2017) points out a significantly increased use of experts in the courts in recent decades, due to the growing complexity in the business environment and in the disputes emerging there, which makes the experts' service a must to support the arguments offered by judges and the parties. For reconstituting facts and requirements related to the admissibility of expert opinion in court, the use of technology and accounting services provides the expert's role with a basis (Cawi, 2017).

Accounting expertise, defined in the Resolução CFC nº 560/1983 (1983) as an exclusive activity of accountants, analyzes patrimonial facts to issue a technical opinion during the procedural instruction or at the judgment settlement. Expert services require examination, inspection, inquiry, investigation, assessment, arbitration, and other actions needed for issuing a technical opinion capable of clarifying disputes and responding to the points brought forward by the parties in conflict. In the arbitration arena, an accountant can play four roles: expert working for the arbitrator or arbitral tribunal and the parties, technical assistant, expert opinion provider, and expert witness.

The literature points out technical and legal expertise, critical ability, interpersonal relationships, verbal and written communication, and problem-solving ability as expectations of expert accountant's service users (Davis et al., 2010; Digabriele, 2008; Gonçalves et al., 2014; Peleias

et al., 2017; Prabowo, 2013; Santos et al., 2017; Tiwari & Debnath, 2017; Van Akkeren et al., 2013; Zannon et al., 2018). Factors such as role conflict and role ambiguity (Teh et al., 2014) experienced by an expert accountant as a focal person, addressed by role theory (Katz & Kahn, 1970), affect the arbitrator's expectations, the role transferrer, regarding the expert accountant's performance.

In the organizational realm, Boles et al. (2003), Chang and Hancock (2003), Fisher (2001), Onyemah (2008), Orgambídez-Ramos et al. (2015), Palomino and Frezatti (2016), and Tarrant and Sabo (2010) have studied the expectations and the relation of conflict and ambiguity with job satisfaction in the roles played by the focal person in areas such as sales, management, banking, and nursing. In the Judiciary realm, Peleias et al. (2017) concluded that few expert accountants have the characteristics expected by attorneys. Zannon et al. (2018) interviewed judges from Civil Courts in São Paulo, Brazil, and concluded that experts need to improve their legal and linguistic knowledge, in addition to increasing their procedural experience, and take a rather technical and impartial stance. However, no studies have been found on the arbitrator's expectations and the reasons that meet or not her/his expectations regarding the expert accountant's performance.

Grasping the arbitrator's expectations and the reasons that meet or not such expectations regarding the expert accountant's performance can influence the arbitration. The assumption is that the interrelation between arbitrator and expert accountant goes beyond the arbitration as an 'organization,' thus, in the arbitration arena, expert evidence is useful and important for the arbitrator in conflict resolution. So, the role played by the arbitrator is based on expectations by the parties in conflict, as the arbitrator uses the information produced by an expert to support her/his decision-making process. When playing her/his role, the expert translates technical issues under litigation and presents them in the form of a report, an accounting report (Ornelas, 2017). And, in turn, the arbitrator has expectations regarding the expert accountant's performance, who is the focal person.

These expectations are not always consistent with the abilities and skills described in the literature. Expectations are characterized by abilities and skills that may not be met in the expert accountant's performance due to conflicting reasons, simultaneous occurrence of two or more roles, or ambiguity, and lack of clarity about these roles (Katz & Kahn, 1970; King & King, 1990). Based

on the above, we seek to answer the following question: what are the arbitrator's expectations regarding the expert accountant's performance in the arbitration arena in the light of role theory and the reasons for meeting these expectations or not?

The objective is grasping the arbitrator's expectations regarding the expert accountant's performance in the arbitration arena in the light of role theory and the reasons for meeting these expectations or not.

Forensic accounting is a poorly explored field in academia (Salles et al., 2016), especially in the arbitration arena, in which most cases are processed under confidentiality, so that the documentary analysis of expert opinions and court sentences is restricted. The research

is justified because it seeks to grasp the phenomenon from the arbitrator's viewpoint (role transferrer), the main expert service user. Studies in the field of social psychology have focused their efforts on the focal person (recipient). In the practical field, it is intended to provide means for expert accountants entering arbitration and seek improvement for those already working in this scenario, reducing the gap between the arbitrator's expectations and expert evidence production. The research identifies gaps that can affect the effective contribution of accounting expertise to help tackling technical issues in dispute resolution. Some gaps found are: poor oratory, lack of objectivity, lack of service clarity, not sticking to the technical issue, and going into legal matters.

2. THEORETICAL FOUNDATION

This section introduces role theory as the theoretical lens for analyzing the phenomenon. Subsequently, the expert accountant's performance in the arbitration arena completes the study's theoretical foundation.

2.1 Role Theory and Accounting Expertise

Role theory, according to Biddle (1986), studies and explains the characteristic behavioral patterns or roles in social life, assuming that people take social positions. Biddle (1986) points out that people hold expectations about one's own and other's behavior. The concept of role, a central element in the theory, has fueled research from five theoretical perspectives (functional, symbolic interactionism, structural, organizational, and cognitive role).

Theorists agree on the primary concerns defined by Biddle (1986), such as role (characteristic behaviors), social position (roles to be played), and expectation (behavior scripts). There are also divergences in the expectation modes responsible for the roles. Some assume that expectations are standards (Schuler et al., 1977), others that they are beliefs, subjective likelihoods (Morgeson et al., 2005), and others assume that they are preferences or attitudes (Figueiredo, 1994). Thus, expectation modes result in different versions of role theory (Biddle, 1986).

A seminal version of role theory, proposed by Katz and Kahn (1970) and based on open systems, brings out major concepts. These concepts were synthesized by Motta (1970) as role behavior, received role, role transfer, and multiple roles and activities, and they suggest that these roles set behavior patterns.

However, role expectation is only complete in the imprecision of the linguistic action, in which the meanings

are circumstantial (Honório & Mattos, 2010). The view that people occupy social positions and have expectations regarding one's own and other's behavior highlights the importance of context in role expectation, which is supported by Biddle (1986).

In the accounting expertise domain, Gonçalves et al. (2014) and Santos et al. (2017) point out technical and legal expertise, critical ability, and written communication as expected expectations in the performance of an expert appointed by a civil or criminal judge that could be extrapolated to the technical assistant. Interpersonal relationships, verbal communication, and problem-solving ability were complementary expectations detailed in Peleias et al. (2017) and Zannon et al. (2018) regarding the technical assistant. Internationally, expected expectations are similar, with emphasis on oral communication (Davis et al., 2010; Digabriele, 2008; Prabowo, 2013; Tiwari & Debnath, 2017; Van Akkeren et al., 2013).

To meet expectations and occupy social positions, people go through a socialization process, described by Katz and Kahn (1970) in the role episode model. The authors think of interaction among those responsible for assigning the function (transferers) and those who fulfill the function (focal persons). Palomino and Frezatti (2016), based on Fisher (2001) and Fichter (2011), as well as Teh et al. (2014), state that tensions such as conflict and role ambiguity may have their origin in organizational, personal, and interpersonal factors, affecting the perception of executives in face of their responsibilities.

The model, adapted and improved by King and King (1990), introduces its components and interaction in Figure 1.

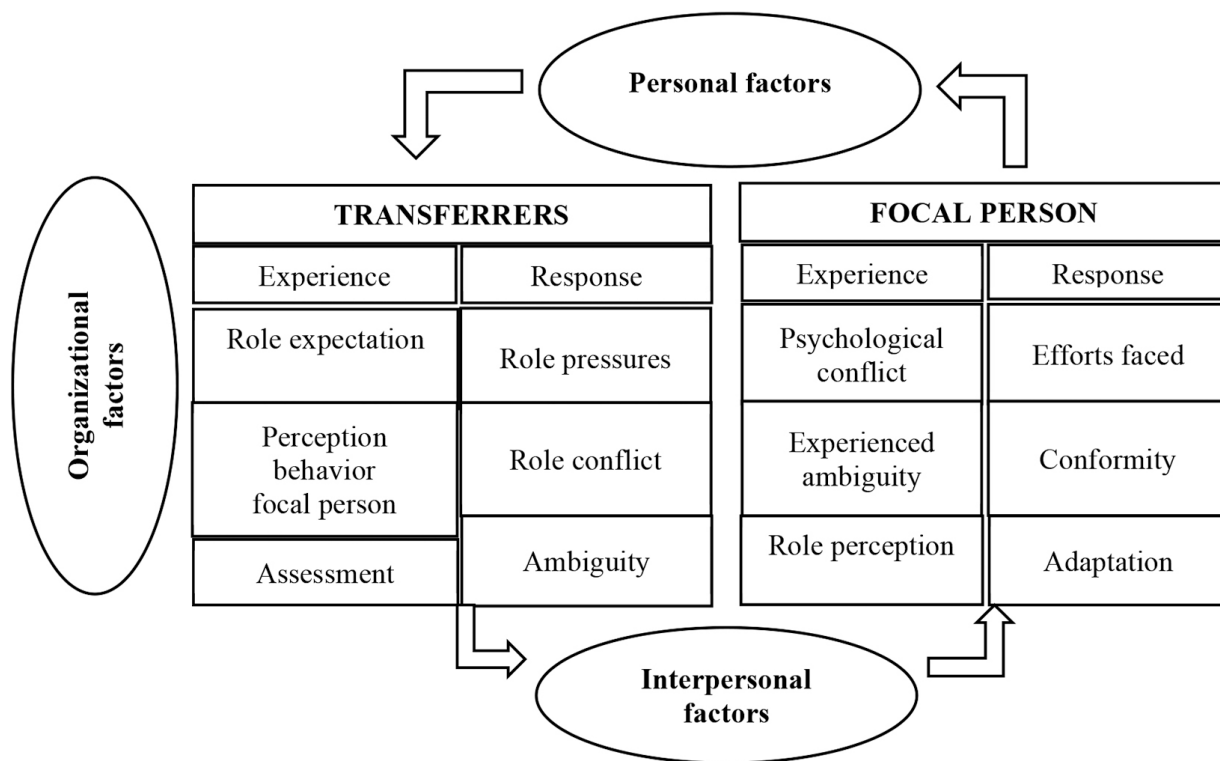


Figure 1 Role episode model
 Source: Adapted from King and King (1990).

Interaction between transferrer and focal person is permeated by ‘organizational factors’ (relation between organizational variables and role expectations held by the transferrer), ‘personal factors’ (variables that describe why a person behaves in a certain way), and ‘interpersonal factors’ (the focal person interprets role transfer differently, depending on the relation to the transferrer).

The model demonstrates that from the viewpoint of ‘role transferrers’, in face of lived experiences, people create ‘expectations regarding the role’ to be played and notice the focal person’s behavior. The ‘focal person’ receives the role to be played and she/he may perceive it in a conflicting way (psychological conflicts) or ambiguously (role ambiguity).

In this scenario of tensions, function or role conflict means the simultaneous occurrence of two or more roles that make one’s performance more difficult than the other’s (King & King, 1990). Honório and Mattos (2010) point out that conflicts can occur when two or more expectations put forward are difficult or impossible to be met through role behavior, because these expectations are mutually contradictory. Brittes and Souza Antonio (2016) state that the parties (defendants and plaintiffs) have expectations regarding actions/practices that represent agility, economy, and security, while court expert accountants follow steps formally defined from the positivist perspective, as stated

by Corrêa dos Santos and Beuren (2021), the reason why they are not always agile.

Honório and Mattos (2010) state that there are role conflicts occurring in the objective environment, related to misunderstanding regarding their content. Although they occur in the objective sphere, according to the authors, they are reflected in psychological conflicts, summarized in three types: (i) intra-transferrer (someone provides incompatible information); (ii) inter-transferrer (conflict between expectations of two different groups); (iii) inter-role (conflict between different roles played by the person).

Other authors recognize that there are psychological conflicts occurring in the subjective environment, between the role and the person (role-person conflict), related to the incongruity of values due to the fact that role requirements violate the focal person’s needs, values, and capabilities (Honório & Mattos, 2010; Katz & Kahn, 1970; King & King, 1990; Rizzo et al., 1970). Priority or performance conflicts in incompatible positions can be identified, named as role overload conflicts, as those noticed by Chang and Hancock (2003) in newly graduated nurses in Australia, increasing stress after 10 months of being hired.

Sachs and Schmidt-Ahrendts (2011) highlight the occurrence of conflict between two different groups in expert accounting services conducted in international arbitration, as the group of arbitrators expects impartiality

from the experts appointed by the parties, while the group of attorneys strives for defending a party, and this implies an expert accountant's partial performance.

Role ambiguity means that people have no clear advice about the expectations of their role at work or in the organization (Rizzo et al., 1970). It is a deficiency or uncertainty of information on valid behaviors for a role, because, as Honório and Mattos (2010) claim, word meanings and senses can only be understood in the speech action context, in which subjectivity gives rise to ambiguities.

Other authors (House & Rizzo, 1972; King & King, 1990; Luthans, 2011; Rizzo et al., 1970) point out that confusing role descriptions, partial management advice, and inexperience increase role ambiguity. In the forensic accounting context, Santos et al. (2013) pointed out role ambiguity between attorneys, experts, and judges, a situation in which the attorney has a poor understanding of the scope of expert services and the expert does not clearly understand the judge's expectations.

The formation of expectations often comes from the clarity with which the transferrer introduces the role (Boles et al., 2003; Judeh, 2011; Luthans, 2011). Ornelas (2017) states that expert evidence production helps attorneys and the arbitrator; however, the focus lies on the arbitrators' decision-making, on the passing of a court sentence.

The greater an arbitrators' clarity about arbitration, her/his expectations regarding what she/he expects from

the expert, her/his doubts, her/his premises, and her/his controversial points reinforced in the sealing order (Peleias & Ornelas, 2013), the better the role transfer (objective, focused) and the smaller the ambiguity in expert accountant's performance.

2.2 Players in the Arbitration Scenario

Arbitration is an adequate dispute resolving means put into practice through the action of people who are empowered by a private agreement, with no State intervention, to deal with conflicts related to property rights (Carmona, 2009). In arbitration, there is no defined burden on the parties; the evidence production initiative belongs to the party that wants to succeed in the case. The figures from Lemes (2020) point out the prominence of arbitration in Brazil. Among the largest chambers, the Brazilian ones are ranked 10th (Câmara de Comércio Brasil-Canadá [CCBC]), 15th (Centro das Indústrias do Estado de São Paulo [CIESP]) and 16th (Câmara de Comércio Internacional [CCI Brasil]) in terms of number of cases compared to international chambers.

Arbitration involves several players: arbitrators, parties, experts, and attorneys. The players' performance occurs in an interactive cycle (Figure 2) and, in practice, networks are built due to numerous translations, as Murro and Beuren (2016) report. Players interact, create, and change relationships through the perception of accountants and judges (Murro & Beuren, 2016).

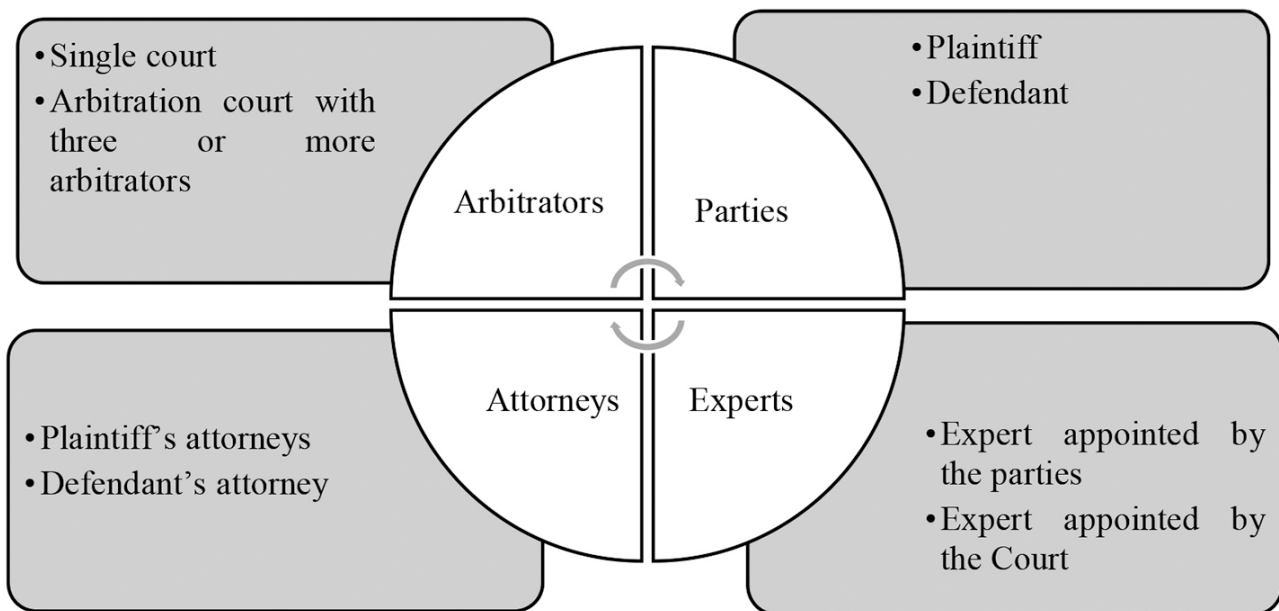


Figure 2 Arbitration players

Source: Prepared by the authors.

Arbitrators are players in the arbitration arena (Brittes & Souza Antonio, 2016). The Lei n. 9.307, enacted on September 23, 1996, indicates the arbitrator (in this research, the role transferrer) as a person who is capable and trusted by the parties. Lemes (2013) assesses trust from two perspectives: the first, intrinsic, regards the arbitrator a good, honest, and blameless person; the second, extrinsic, conveys the certainty that the arbitrator is able to pass a decision free from any influence alien to the dispute; it is impartial and independent. The arbitrator is the conductor of the instructional and probatory phase (Cahali, 2017).

Attorneys play many roles in arbitration: party defendant, adviser, and arbitrator (Carmona, 2009). Accountants can also play various roles: court or party's expert, technical assistant, expert opinion provider, and expert witness. Experts are important in arbitration, because they are responsible for providing technical, critical, and conclusive services on the dispute, which go beyond the arbitrator's knowledge (Martins, 2013).

An expert is impartial and independent when appointed by the court arbitrator, having no connection with the parties or no interest in resolving the dispute (Martins, 2013; Pessoa, 2007; Wilbraham, 2006). However, her/his performance is affected by behavioral factors, cognitive flexibility, and personality traits (Corrêa dos Santos & Beuren, 2021). The court expert does not act as a party's attorney, unlike evidence production by an expert appointed by the parties (Sachs & Schmidt-Ahrendts, 2011).

The technical assistant monitors and supervises the expert's actions, having material-intellectual assistance in her/his services, reinforcing or putting into question the expert report conclusions (Santos, 1949; Zannon et al., 2018). This function has evolved, taking part from the postulatory to the decision-making phase (sentence execution or agreement), as an adviser to the party's attorney, providing her/him with technical elements for decision-making in the various stages of the case (Figueiredo, 2019).

An accountant, as an expert witness, provides a technical opinion without the formalism and complexity of an expert report, allowing direct and verbal discussion with the expert on the subject (Cahali, 2017). An expert witness helps the arbitrator to grasp technical facts relevant

to the case (International Chamber of Commerce [ICC], 2009).

In this scenario, three roles stand out: a party's technical witness (expert appointed by the plaintiff or defendant), a court's (expert appointed by the arbitrator), and an advising expert who does not witness. The experts appointed by the party and the court are technical witnesses because they produce written expert reports and can be questioned at court hearing. The term 'technical witness' is extended to experts who act in arbitration, regardless of their designation (Berti, 2011).

The expert opinion provider is mentioned in Article 472 of the Código de Processo Civil (Lei n. 13.105, de 16 de março de 2015), which states that the judge can rule out expert evidence when the parties gather clarifying technical opinions in their court case documents. Despite the seeming innovation, Santos (1949), alluding to Italian legal experts, highlighted the character known as technical consultant (expert opinion provider) as the party's advisor, able to offer technical assessment, different from the legal one, to know the case. In practice, she/he was named as an extrajudicial expert.

Arbitration requires the interaction of several players for its occurrence. Grasping the expectations of role transferrers (arbitrators) regarding the performance of focal persons (expert opinion providers) and the reasons for meeting or not these expectations allow us to study the interrelation between arbitrators and players in the light of role theory.

Specifically in the socialization process, the role episode model created by Katz and Kahn (1970) reveals that the role transferrer creates expectations and notices the focal person who receives the role. However, factors such as role conflict and role ambiguity in meeting the transferrer's expectations cannot be denied (Biddle, 1986; Honório & Mattos, 2010; King & King, 1990).

When drawing a parallel between the role episode model and arbitration as an 'organization,' it is noticed that the arbitrator responsible for issuing the sentence, the final decision on the dispute's object (Lemes, 2013), is the person who transfers the role to an expert accountant. The expert accountant, focal person, is the technician in charge of producing expert accounting evidence, providing an arbitrator with means to grasping the issue under discussion (Ornelas, 2017).

3. METHODOLOGY

The research was conducted at the descriptive level according to the approach proposed by Minayo (2002)

with regard to the qualitative approach to data that seeks to describe and understand the process rather than the result.

3.1 Research Subjects

The research subjects were 15 arbitrators, role transferrers in the light of role theory, who work in São Paulo, Rio de Janeiro, and Minas Gerais, Brazilian states concentrating the main arbitration chambers in the country (Centro de Estudos Sociedades de Advogados, 2018).

The inclusion criteria were: attorneys registered with the Brazilian Bar Association (Ordem dos Advogados do Brasil [OAB]), as they are the majority in the research universe; experience in arbitration, with more than 10 years serving as attorneys for the parties, expert opinion providers, and arbitrators. The inclusion was progressive, with no a priori definition of the number of participants, finalized by the saturation criterion. Fontanella et al. (2008) assert that theoretical saturation occurs when

the sample starts to have redundant or repeated data in the researcher's assessment. Thiry-Cherques (2009) highlights that theoretical saturation models can reach their maximum point with 15 observations.

In the process of identification and contact with arbitrators, four did not accept to participate in the research. For those who accepted, an electronic invitation letter was sent out, explaining the research objectives and asking for participation. The invitation letter required overt agreement as a way of validating the subjects' contribution.

Data collection started in November 2018 and ended in August 2019, at the 15th interview. Table 1 shows the respondents by gender (7 women and 8 men), interview duration, length of time in arbitration, and length of time serving as an arbitrator.

Table 1
Characterization of respondents

Respondent	Sex	Interview date	Interview duration	Length of time in arbitration (years)	Length of time serving as arbitrator (years)
R1	M	11/08/2018	1h7m14s	20	20
R2	F	11/28/2018	58m6s	25	25
R3	M	11/28/2018	31m	15	10
R4	M	12/05/2018	1h9m26s	12	7
R5	M	12/12/2018	37m8s	14	14
R6	M	12/18/2018	46m46s	23	8
R7	M	01/17/2019	51m	23	5
R8	F	01/24/2019	29m56s	10	2
R9	M	02/06/2019	26m28s	10	5
R10	M	02/07/2019	26m24s	18	5
R11	F	06/25/2019	24m41s	15	10
R12	F	06/25/2019	42m51s	30	10
R13	F	07/29/2019	32m20s	20	7
R14	F	08/02/2019	39m	20	2
R15	F	08/06/2019	30m5s	15	10
Mean values				18	9.33

F = female; M = male.

Source: Prepared by the authors.

At the instructional level, the arbitrators were divided into 3 groups. The largest group has 10 arbitrators with undergraduate, master's and doctoral degrees in law. Four arbitrators constitute the second group with undergraduate and specialization degrees in law and, in the third group, one arbitrator has undergraduate and master's degree in law.

The subjects started acting in arbitration as attorneys, with a minimum time of 10 years (R8 and R9) and a maximum of 25 and 30 years (R2 and R12). They reported that serving as attorneys led to the appointment

as arbitrators by their peers, becoming the exclusive role of R10. The subjects with less experience as arbitrators are R8 and R14, with 2 years each. R1 and R2 have been arbitrators for 20 and 25 years, respectively.

The arbitrator's area of expertise allowed us to see the spheres that need more arbitration. Disputes related to engineering and construction (infrastructure works, real estate projects), company-related issues (corporate control disputes, partial dissolution of a company with determined partner's quota), insurance, and intellectual property stood out.

The diversity of areas of activity may require the need for accounting expertise, in addition to other areas of expertise, e.g. engineering, aimed at quantifying values to restore economic-financial balance in contracts. Subject R12 explained that, in view of this, he prefers to appoint, as court experts, companies that have professional engineers, accountants, and economists.

3.2 Data Collection and Analysis Techniques

Data were obtained through semi-structured face-to-face interviews, with the exception of two conducted via Skype®, guided by an interview script built by using the analysis categories, validated and adjusted after a pre-test interview. The script was analyzed, it received contributions and validation by three experts with academic and professional experience in law and accounting. One expert attorney is a college professor and serves as an

arbitrator, attorney, and legal expert opinion provider. One expert is a college professor, attorney, and accountant. One expert is a college professor and accountant. Expert accountants serve as court experts, technical assistants, expert opinion providers, and technical witnesses in arbitrations. The interviews were recorded (Sony ICD-PX470 audio recorder), transcribed into a Microsoft Word® file and sent to respondents for validation.

Data were analyzed by using content analysis, which seeks to see participants at a given environment and moment, in a richer and more reflective way. Also, categorical analysis allowed the text to be broken down into themes, to achieve direct and simple discourses (Bardin, 2016; Mozzato & Grzybovski, 2011), using the software NVivo 12 Plus®, which contributed to validating data and increasing trust in analysis. The analytical categories were built a priori, based on the literature, as shown in Table 2.

Table 2
Analytical categories

Categories	Subcategories	Description	Previous research studies
Arbitrator's expectation		Objectivity, clarity, competence, trust, credibility, ethics, reasoning, impartiality, independence, sticking to the technical issue, oratory, planning.	Biddle (1986), Davis et al. (2010), Digabriele (2008), Figueiredo (1994), Gonçalves et al. (2014), Honório and Mattos (2010), Katz and Kahn (1970), Morgeson et al. (2005), Motta (1970), Peleias and Ornelas (2013), Peleias et al. (2017), Prabowo (2013), Santos et al. (2017), Schuler et al. (1977), Tiwari and Debnath (2017), Van Akkeren et al. (2013), Zannon et al. (2018)
	Reasons for meeting or not meeting the arbitrator's expectations	Conflict	1. Inter-transferrer: expert accountant performance, either as an expert appointed by the court, or as an expert appointed by the parties.
2. Inter-role: arbitration court's request incompatible with that of the attorney who hired the expert accountant.			Katz and Kahn (1970), King and King (1990), Sachs and Schmidt-Ahrendts (2011)
3. Overload: few accounting expert opinion providers in the market.		Chang and Hancock (2003), Katz and Kahn (1970), King and King (1990), Rizzo et al. (1970)	
4. Partiality.		Sachs and Schmidt-Ahrendts (2011)	
Ambiguity		1. Arbitrator's role: active courts bring greater clarity to the expert's role.	Boles et al. (2003), House and Rizzo (1972), Judeh (2011), King and King (1990), Luthans (2011), Peleias and Ornelas (2013), Rizzo et al. (1970), Santos et al. (2013), Teh et al. (2014)
		2. Lack of arbitrator's action: passive courts do not bring such clarity.	
		3. Flexibility in the procedure.	
		4. Technician's service standards: there is a lack of rules to guide an expert's service.	

Source: Prepared by the authors.

The categories made it possible to identify subcategories and their breakdown, as the interviews were analyzed in comparison with the audios, keeping the reliability of pauses, emphases, and highlights in the speeches.

Data tabulated from the subjects' speeches allowed us

to generate an 'artificial dialogue' between them, bringing together recurrent, concordant, or divergent answers to understand the logic of relationships in a given context (Duarte, 2004) and how the various interlocutors see the problem.

4. PRESENTATION AND DISCUSSION OF RESULTS

The interviews made it possible to identify the arbitrators' expectations regarding the service of an expert accountant and to grasp the reasons for meeting or not the expectations. Part of the findings are shown in quotation marks, reproducing the subjects' statements. The same or similar statements and/or findings are presented in their own text, after interpretation by the authors. The findings related to the categories expectations and motives (the latter with the subcategories conflict and ambiguity) are presented and discussed in comparison with the theoretical foundation.

4.1 Category Expectations

Expectations in Katz and Kahn's (1970) role episode model are behavior scripts (Biddle, 1986) expected by the role transferrer in the focal person's performance that can be classified as standards, beliefs, and preferences or attitudes. The speeches revealed 12 arbitrators' expectations, whose frequency distribution is shown in Table 3.

Table 3
Frequency distribution of expectations

Arbitrator	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Years – professional experience	20	25	15	12	14	23	23	10	10	18	15	30	20	20	15	
Years – arbitrator	20	25	10	7	14	8	5	2	5	5	10	10	7	2	10	
Sex	M	F	M	M	M	M	M	F	M	M	F	F	F	F	F	
Items	Occurrence per respondent															Sum
1. Oratory	x	x	x	x		x	x		x	x	x	x		x	x	12
2. Objectivity	x	x	x	x	x		x		x	x		x		x		10
3. Clarity	x		x			x		x	x	x	x	x		x		9
4. Sticking to the technical issue	x	x			x	x	x		x	x	x					8
5. Impartiality	x	x		x	x		x				x		x			7
6. Credibility		x	x	x		x	x			x				x		7
7. Reasoning		x		x	x		x				x	x			x	7
8. Planning		x		x	x			x						x	x	6
9. Competence		x				x	x					x				4
10. Ethics	x			x	x					x						4
11. Independence	x	x		x							x					4
12 Trust													x	x		2
Expectations	7	9	4	8	6	5	7	2	4	6	6	5	2	6	3	80

F = female; M = male.

Source: Prepared by the authors.

The most frequent expectations were: oratory, objectivity, clarity, and sticking to the technical issue, in addition to impartiality, credibility, reasoning, planning, competence, ethics, independence, and trust.

Oratory stood out because, unlike the Judiciary, in arbitration, the expert exposes his service in court hearing. R3 states that *“the technician’s testimony can be convincing and charming; however, in the technical clash, it may find constraints.”* R6 reports that the *“technical clash refers to knowledge of the subject matter, opposing statements and shedding light on the case.”*

R7 says that *“court hearing is the pinnacle of arbitration; however, it shouldn’t, because it’s just the final phase of a*

service that started much earlier and, if properly handled from the beginning, all this has already been prepared, it’s defined much earlier.” In the same vein, R9 says that *“there is a dogma regarding court hearing in arbitration, but I do not agree in absolute terms with this issue of court hearing as the pinnacle of arbitration, because I am used to see arbitrations that are decided long before court hearing.”*

R12 emphasizes that *“oral communication is a weak point of an expert accountant.”* R14 points out the *“lack of accountants’ ability to present in court.”* Some pointed out that the clash in court hearings is part of the law course, but not of accountancy graduation course. R15 asserts that, *“regardless of whether the arbitration hearing is a must*

or not, an expert is expected to have good communication skills to accomplish her/his work, because, in any case, the one who knows how to position himself and speak better ends up having a better perception."

International studies equate oral and written communication (Davis et al., 2010; Digabriele, 2008; Prabowo, 2013; Tiwari & Debnath, 2017; Van Akkeren et al., 2013). Attorneys working in São Paulo, Brazil, pointed out oral communication as a skill required of the technical assistant (Peleias et al., 2017). National studies have taken place in the judicial arena, a scenario which an expert accountant's performance does not always reach the audience, and this explains the lack of this characteristic in national studies.

Subsequently, the speeches highlighted objectivity, due to some expressions uttered by the subjects: R1, "avoid repetitions of the same question;" R2, "not being redundant;" R3, "600 pages can't convince me;" R7, "text's prolixity;" and R14, "I don't like 50-page reports."

Objectivity stood out in the final written report and in oral presentation at court hearing. It was found that, in addition to expert reports and opinions, the exposure of services in court hearing helps to reduce the distance between the arbitrator's view and the technical explanations. Concision and objectivity are expected qualities of the expert accountant.

The objectivity of candidates for forensic accountants is appreciated in the international scenario by scholars, attorneys, and certified public accountants (Davis et al., 2010) and it implies a report with clear and direct writing, both concise and rich in content (Peleias & Ornelas, 2013). Federal Police chiefs in Brazil highlighted the relevance of objectivity for the corporation's expert accountants (Santos et al., 2017).

Nine subjects cited service clarity. R14 highlighted communication studies:

Today we have studies on information, on how information needs to be provided depending on the reader, and not depending on who writes. So I have to look at who is my recipient to write in a way that this recipient understands.

Conciseness was stressed, indicating that technical services, written or oral, must be objective and clear in order to be useful and help the arbitrator. R13 stated that "the court expert service aims to help the arbitrators, while the technical assistants should work along with the expert, providing arbitration with agility and transparency."

Subjects R1, R2, R5, R6, R7, R10, R11, and R12 liked that an expert accountant is limited to the technical issue, without entering legal issues. According to them, the technician should not judge the case, nor issue opinions on the merits, strictly sticking to the technical issue.

This expectation addressed to experts appointed by the parties and the technical assistant was highlighted by Zannon et al. (2018) when finding that judges in São Paulo, Brazil, expect a rather technical attitude from the assistants. R10 used the term "technical attorney." According to R1, "the expert must clarify the technical issue, not advocate for one party."

R5 said "it is usual that an expert goes beyond the technique and wishes to be a judge." On the other hand, R9 says that "in arbitration, it is rare that an expert goes beyond technical statements, as the arbitrator acts so that the expert sticks to the technical subject matter." It is found that the various arbitrators' experiences expose the expert accountant to situations stemming from diverse perceptions.

The expectations pointed out by subjects indicate that the time spent in arbitration was not always decisive in contributing to this category. R2, who has a large experience in arbitration (25 years of experience) was responsible for the highest number of expectations (9) in the set of 12, while R4, with only 7 years of experience in arbitration, was responsible for the second highest number of expectations (8), followed by R1 (20 years of experience), responsible for 7 listed expectations. The experience lived by the subjects reveals opposing expectations, as in the case of R5 and R9 (14 and 5 years of experience as arbitrators, respectively) concerning the item "sticking oneself to the technical issue."

The expectations oratory, objectivity, and clarity were revealed as arbitrators' preferences. The preference, standards, and beliefs are modes of expectations that can stem from different versions of role theory (Biddle, 1986). Sticking oneself to the technical issue and being impartial are expectations guided by the standard observed in the expert accountant's performance. Thus, the various experiences of arbitrators define their different expectations that can be affected by conflicting or ambiguous factors.

4.2 Category Motives

The research sought to identify the reasons for meeting or not meeting the arbitrators' expectations regarding the expert accountant's performance, unfolding in two subcategories, conflict and ambiguity.

4.2.1 Subcategory conflict

The respondents' testimonies pointed out four types of conflicts experienced by the expert accountant that affect the arbitrators' expectations. Table 4 shows the subjects who indicated these conflicts, reported in Chang and Hancock (2003), Katz and Kahn (1970), King and King (1990), Lemes (2013, 2016), Rizzo et al. (1970), and Sachs and Schmidt-Ahrendts (2011).

Table 4
Frequency distribution of conflict

Items	Occurrence per respondent															Sum
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1. Overload	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	15
2. Inter-role	x	x		x	x	x	x	x	x	x	x	x		x	x	13
3. Partiality	x	x	x	x	x	x	x		x	x	x		x		11	
4. Inter-transferrer	x	x	x								x	x			5	
Conflicts	4	4	3	3	3	3	3	2	3	3	4	3	2	2	2	44

Source: Prepared by the authors.

The role overload conflict deals with the expert accountant's accumulated work. The focal person may face priority conflicts or have difficulty choosing to perform tasks based on quality or quantity (Rizzo et al., 1970). According to R3, R7, and R12, overload is not an issue. For R5, R9, R11, and R13 this exists and can be an issue. R10 points out that *"an expert needs to know how to say no to new jobs, when she/he is overloaded."* R1, R4, and R10 point out work overload on technicians, arbitrators, and other players in arbitration. R1, R6, R9, and R15 say that the best technicians are more demanded, causing a greater volume of indications and excess work.

The second conflict, inter-role, is based on the conflict experienced by a person when the expectations of one role clash with those of another (Katz & Kahn, 1970; King & King, 1990). The arbitrators' speeches indicated different positions.

Inter-role conflict can occur when an expert is appointed by the arbitrator in a certain arbitration and as the party's expert in another one. This conflict may occur when, being appointed as a party's expert in a certain arbitration, the expert is subject to influence by the attorney and/or client in carrying out her/his work, a situation that may lead to a possible expert's deterrent or suspicion regarding the expert role. Arbitrators reported that this occurs, but that the subject matter is assessed before the expert is appointed by the court, or the professional her/himself discloses the situation. R7 and R8 state that this situation takes place due to the small number of professionals. According to R12, *"the technical assistant, due to her/his position in the process, takes a rather passive behavior, accompanying the expert's work; when serving as an expert, she/he requires a rather active attitude, so the exchange of positions helps in professional growth."* R15 points out that *"the court's expert becomes more skillful when serving as a technical assistant, this experience is positive, so that the professional has both perspectives."*

Roles can alternate even for the other players: arbitrators can be attorneys for one party and judges in another

arbitration; however, it is necessary to disclose conflicts to avoid problems during the arbitration (Lemes, 2013).

Bias is another factor that can frustrate an arbitrator's expectation. A partial expert accountant, especially the expert appointed by the parties, has a poor credibility (Sachs & Schmidt-Ahrendts, 2011). The arbitrators' attention to partiality reaches the experts hired by the party (expert appointed by the party, expert opinion provider, and expert witnesses), as it is confused with inter-transferrer conflict, considering the attorneys and arbitrators' expectations to be different. According to R11, *"this conflict stems from hiring the technician."* Some arbitrators stated that experts appointed by the court are trustworthy and fly the flag of impartiality. The other expert accountants are hired by the parties and, in this way, the issue of frustrated expectations falls on the arbitrators when they are faced with partial professionals.

According to R5 and R9, the experts appointed by the parties are not impartial. R9 reported that *"the arbitrations in which I worked had the greatest volume of experiences with court experts, because experts appointed by the parties are partial, they are not exempt, they advocate for a viewpoint, the perspective of those who hire them."* Most arbitrators have experience with expert evidence produced by experts appointed by the parties. According to R8, *"I believe that resorting to experts appointed by the parties is due to the cost factor."* In this regard, R8 also reported an episode in which the court expert proposed high fees and, therefore, the parties chose to go on relying on the work of their experts.

R2 highlights that *"arbitrators have preferred to issue partial sentences, which begin by discussing the merits, and then the quantification, to avoid unnecessary expert services."* R5 sees that *"resorting to experts appointed by the parties reduces costs, because expert services are quite expensive, depending on the case."* Arbitrators reported experiences of evidence produced by technicians appointed by the parties; thus, the concern with an expert accountant's partiality is relevant and deserves urgent attention. Another way

for the conflict to occur is when an expert has already worked for a party in an arbitration and, in a new case, she/he is an expert appointed by a court where the same company or a company belonging to the same economic group is at stake.

R1 and R10 mention that it is necessary to disclose the conflict so that the court can choose the path to take. Lemes (2013, 2016) pointed out the duty of disclosure as a contractual obligation when citing the arbitrator, however, the expert accountant must also comply with it. The lack of disclosure generates doubts and lack of trust regarding a fair and impartial trial (Lemes, 2013). R1 asserts that *“the conflict’s relevance may reach a degree that does not affect the expert accountant’s impartiality.”* R5 clarifies that *“the appointed technician may see her/himself prevented from serving in any case.”*

According to R2 and R8, there cannot be overlapping roles. R2 says that *“it may not be feasible, also because of the cost factor, which can make a new hire unfeasible,”* R8 adds that *“there are few professionals in the market,”* and R13 states that *“there is no tradition of expert neutrality in Brazil.”* However, R4, R7, R9, and R10 see that this is not an issue, due to certain attributes inherent to the expert accountant: honesty, reputation, and duty of disclosure. Arbitrators warn that this occurs with the expert accountant and the other arbitration players.

R1, R2, R5, R9, and R10 highlight the inter-transferrer conflict generated when the person's expectations conflict with those of others and the focal person receives commands from several transferrers (Katz & Kahn, 1970; King & King, 1990). R1 pointed out that *“the attorney often wants to review the technical assistant’s report before the expert report is presented with the aim of favoring a party and misrepresenting the expert’s service.”*

R2 argues that the expert appointed by a party must report whether a line of reasoning is wrong: *“It is much better for an expert to abstain from making a statement than to make a statement that is not adequate. Her/his*

credibility is at stake.” R3 points out that *“I ask the parties’ experts to show calculation scenarios, even if they are unfavorable to their clients; but unfortunately, in many situations, experts refuse to respond and simply do not respond.”* R12 reported that, in a given situation, she/he witnessed that *“the technical assistant refused to add what was asked by the court.”*

The arbitrators' statements corroborate Sachs and Schmidt-Ahrendts (2011) in the sense that expert services are carried out by the party and not by the court, giving rise to reports that are far from the latter's needs when resorting to the expert appointed by the parties. It is concluded that the biggest clash takes place regarding the performance of the expert hired by the parties, who is pressured to follow a defense's line of reasoning, receiving different messages from the party's attorney and the arbitrator.

Inter-role conflict and role overload (King & King, 1990) were observed by the arbitrators in the expert accountant's performance; however, given their experience, they clarified that they do not notice as reasons that directly affect the expert service because they are also experienced by other arbitration players (attorneys and arbitrators). Inter-transferrer and bias conflicts are a concern of arbitrators (King & King, 1990; Sachs & Schmidt-Ahrendts, 2011), especially the character known as expert appointed by the parties, as different requests can affect the expert's work and, consequently, the arbitrator's in the court's sentence making.

4.2.2 Subcategory ambiguity

Role ambiguity is another factor that affects the arbitrator's expectations regarding the expert accountant's performance. It is linked to lack of clarity in the focal person's role (House & Rizzo, 1972; King & King, 1990; Rizzo et al., 1970, Santos et al. 2013). In this study, clarity in the expert's role refers to the arbitrator, this role transferrer, according to the items pointed out by subjects and listed in Table 5.

Table 5
Frequency distribution of ambiguity

Items	Occurrence per respondent															Sum
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1. Court action	x	x	x	x	x	x	x	x	x	x	x	x	x	x	x	14
2. Technician's service standards		x	x	x			x	x	x	x	x	x	x	x	x	12
3. Lack of court action	x		x				x	x						x	x	6
4. Procedure flexibility	x		x			x			x							4
Ambiguity	3	2	4	2	1	2	3	3	3	2	2	2	1	3	3	35

Source: Prepared by the authors.

Fourteen arbitrators addressed the arbitrator or arbitration court's role. Out of these, six pointed out

lack of action. Luthans (2011) states that confusing job descriptions, partial management guidance and

inexperience increase role ambiguity. R1 points out that *“arbitration courts fail to define the main issue.”* According to R3, *“I see that the greatest sin is committed by the silent courts rather than the experts.”* R8 asserts that *“often the court does not say exactly what should be done.”* R7 points out that *“there are arbitrators who become aware of the issues of expert evidence only at court hearing.”* R15 states that *“the court does not want to become aware of the case before the expert service.”*

The speeches converge in the sense that it is up to the court to drive expert evidence production, which corroborates literature findings (Boles et al., 2003; Judeh, 2011; Luthans, 2011). The authors state that it is up to the role transferrer to make the information clear, helping, in particular, novices to adapt their roles and deliver better results.

R1, R7, R11, and R14 pointed out the relevance of the court’s performance for a successful expert evidence production. R3, R4, and R9 report that, coming from international practice, an initial procedural order or even a prior hearing is prepared for the court to drive expert evidence production and provide an expert accountant with proper guidance. R2 emphasizes that *“well-written procedural orders even help attorneys during arbitration.”* R15 argues that *“the court needs to examine the disputed point, to define what needs to be proved before the expert service. The aim is proposing greater efficiency in evidence production.”*

R1 and R9 reported that a more flexible arbitration model makes it possible to answer questions asked by the expert and the arbitrator. R6 says that *“procedure flexibility proposes greater management and efficiency for each arbitration.”* R3 is emphatic in stating that *“the issue is how the court instructs an expert.”*

5. CONCLUSION

The study sought to grasp the arbitrator’s expectations regarding the expert accountant’s performance in the arbitration arena in the light of role theory and the reasons for meeting or not these expectations.

The role episode model created by Katz and Kahn (1970) and adapted by King and King (1990) was the theoretical lens used to analyze the two study characters, the arbitrator (role transferrer) and the expert accountant (focal person). The transferrer has expectations (behavior scripts) regarding the focal person’s performance, who receives the role (characteristic behaviors) (Biddle, 1986).

The experience in each case, as arbitration has a private nature, revealed that, among the 12 expectations listed, the ones of greatest interest to the subjects were oratory,

The speeches cited are in line with the notes by Peleias and Ornelas (2013), who analyzed the sealing order’s quality in legal proceedings, pointing out the benefits of fixing the controversial points to be clarified by an expert accountant, in addition to the difficulties that failing to fix the controversy poses to an expert.

There was another latent issue regarding information ambiguity in the speech of 12 arbitrators when they referred to adopting or not standards for expert evidence production. According to R7, R12, R13, and R15, other standards are not necessary, since what matters is due legal process, which presupposes equality between the parties, praising the principle of isonomy. This principle is contained in Article 5 of the Brazilian Federal Constitution.

R3 says *“I believe there are two sides of standardization, one dangerous and the other beneficial. It will be positive if the arbitrator drives the expert services.”* The other subjects consider it relevant to adopt guidelines for expert services. R2 and R9 believe that this would help the new professional to enter the arbitration market more safely, knowing the experts’ role. R4 believes that *“the expert services market could evolve with regulations.”*

The arbitrators’ answers are in line with the studies by Judeh (2011), who stated that human resources management in organizations might mitigate the stressing effects of lack of clarity in the employees’ role, and Teh et al. (2014), who, addressing companies certified by ISO 9001:2000 in Malaysia, pointed out that managers reduced employee stress by applying total quality management practices, which could mitigate undesirable conflicts and role ambiguity experienced by employees.

objectivity, and clarity, pointed out as behavior preferences, and sticking to the technical issue and impartiality are framed as performance rules for an expert accountant.

The subjects highlighted, in their speeches, the reasons affecting the fulfillment or not of their expectations. Conflicting factors, such as role overload (work prioritization) and inter-role (position overlap), were pointed out by most arbitrators; however, they are not exactly considered an issue, not least because their experience reveals that the situation is experienced by other arbitration players.

Inter-transferrer conflicts (different messages from different transferrers) and partiality conflicts (lack of impartiality) affect the expert accountant’s performance

and, consequently, the respondent's expectations. The partiality of a technical assistant pointed out by Zannon et al. (2018) is also a factor in frustrating the judges' expectations in São Paulo, Brazil.

Another reason affecting the arbitrator's expectations is ambiguity. Lack of clarity in the expert's role was highlighted by subjects, as most of them see that it is up to the arbitration court to clearly define this role. Lack of arbitrator's action was reported by 6 subjects, in line with the findings of Boles et al. (2003), Judeh (2011), and Luthans (2011). The standardization indicated by the authors as a way of mitigating the ambiguity faced by the focal person led, according to the subjects, to a divergence of opinions.

The results obtained allow us to see that the arbitrators' experiences do not always define their main expectations and the reasons affecting or not the fulfillment of these expectations. This is a contribution to the studies on accounting expertise published so far because, in addition to studies within the scope of the Judiciary (Gonçalves et al., 2014; Santos et al., 2017; Zannon et al., 2018), it contributes to research studies on accounting expertise in arbitrations. This contribution partly fills the gap pointed out by Salles et al. (2016), who highlighted the embryonic nature of scientific research in the forensic accounting arena. The authors analyzed Brazilian journals within the period from 2005 to 2014, pointing out lack of maturity in addressing the themes and a small number of publications. The study is an addition to the social

psychology arena, as it gathers papers on role theory in various organizational institutes and scenarios, in this case arbitrations.

The practical contribution lies in providing means for expert accountants entering arbitration and seeking improvement for those already working in this scenario, reducing the gap between the arbitrator's expectations and expert evidence production. The respondents claimed that few professionals work in the accounting expertise arena, a factor that contributes to their overload and suggests that there is a field to be explored by accountants.

The research has restricted the interviews to arbitration attorneys, not reaching judges or attorneys who serve exclusively in the judicial arena. It has been research to two players (arbitrator and expert accountant), but arbitration has other ones, such as parties, attorneys, and arbitration chambers. The research has been restricted to the arbitration realm, not covering other conflict resolution means, such as conciliation and mediation.

The limitations allow us to suggest studies concerning other subjects who work in arbitration, differences in expectations and reasons that differ between genders, in addition to analysis from an expert accountant's perspective with regard to the influence of conflicting factors, ambiguity in her/his work, and possible relationships between conflicts, ambiguities, and expectations, which will make it possible to improve the analysis of arbitration as an institute in Brazil.

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