

The Dispersion System and the Discursive Event: An Analysis of The Inauguration Speeches of the Presidents of the CRCMG

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Abstract: This article highlights how, in advanced modern society, particularly since the 21st century, social media has become a source of knowledge and how digital influencers are important in disseminating various topics, including accounting. Discourse analysis over the years has shown an evolution in the discursive strategy used to legitimize and strengthen the image of the CRCMG (Regional Accounting Council of Minas Gerais) under different administrations. Our purpose is to analyze, through discourse analysis, the discursive contribution of digital influencers, seeking to understand them as enhancers of accounting discourse. To this end, we selected editorials written by presidents in CRC News over the last ten years, subjected their speeches to artificial intelligence analysis, and categorized them according to discourse analysis criteria. By selecting editorials from CRC News newspapers, we analyzed speeches by leading figures in the accounting field in Minas Gerais—that is, by Minas Gerais accounting influencers published in the last ten years. Althusser, Barthes, Chouliaraki, Fairclough, Maingueneau, Orlandi, Pêcheux, Ramalho, Resende, Sírío Possenti, among others, constitute our theoretical and bibliographic corpus. We concluded that the discursive formation of the CRC-MG presidents over the last ten years presented a set of historically and socially inscribed statements,



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relating to an enunciative identity associated with a social community, defining its objects of discourse, concepts, and thematic choices within the context of a professional organization.

Keywords: Discourse analysis; CRC News; CRCMG presidents.

1. Introduction

According to Pêcheux (2014), "questions of semantics" currently constitute a return to the question of meaning, that is, the understanding that the functioning of Linguistics helps us understand the shifts produced by Discourse Analysis in the relationship between language and discourse, since discursive formations do not exist "in themselves." On the contrary, they occupy a place within ideological formations and navigate a sea called interdiscourse. In other words, every discursive formation is permeated by the material objectivity of interdiscourse and resides in the fact that "something always speaks 'before, elsewhere, and independently' and, contradictorily, under the 'domination of the complex of ideological formations'" (Pêcheux, 2014). Thus, the subject identifies with the discursive formation that constitutes him or her, but conceals his or her subjection under the appearance of autonomy.

According to Resende and Ramalho (2005), Critical Discourse Analysis is a discipline with a broad scope of application. It constitutes a theoretical-methodological model open to the treatment of diverse practices in social life. Situated at the interface between Linguistics and Critical Social Science, CDA seeks to establish an analytical framework capable of mapping the connection between power relations and linguistic resources selected by individuals or social groups.

According to Chouliarraki and Fariclough (1999), discourse analysis is defined as an interdisciplinary approach because it considers not only the analysis of texts but also the relationship between discourse and social practices, that is, the environment in which it is produced—the sociopolitical and ideological context.

Barthes (1997) states that no language is innocent and that "it is from within language that language must be combated, diverted: not by the message of which it is the instrument, but by the play on words of which it is the theater." Pêcheux (2014) identifies the threat of the idealist conception to discourse theory and reveals it by establishing the theoretical domain of his work on subjectivity, discursivity, and the discontinuity between science and ideology. What idealism prevents us from

understanding is "political practice and, equally, the practice of knowledge production (as well as, on the other hand, pedagogical practice)."

According to Maingueneau (2005), discourse is "[...] a dispersion of texts whose mode of historical inscription allows it to be defined as a space of enunciative regularities." Discourse does not operate on the reality of things, but on other discourses, and every utterance of a discourse is constituted in a polemical relationship with another. The subject is a space divided by discourses, and language is a semantic and historical process. Therefore, discourse analysis is crucial, as it provides us with tools to broadly understand the problems and social phenomena of the world around us. In this article, considering the aforementioned assertions about the relationships between discourse and the sociopolitical and ideological context, we propose a discourse analysis of the inaugural addresses of the presidents of the CRC-MG (Regional Accounting Council of Minas Gerais) over the past ten years, seeking to measure their discursive contribution as enhancers of accounting discourse. Our aim is to investigate the communicative interactions of these presidents, considering their elements of discursive formation and interdiscourse, the pre-constructed, the subject, the discursive event, and discursive memory, using artificial intelligence. Thus, we ask: **How, according to the theoretical-scientific prerogatives of discourse analysis, can we analyze the inaugural addresses of the presidents of the CRC-MG over the past ten years, their relationships with the sociopolitical and ideological context and with the problems and social phenomena of the world around us, notably in the accounting field?**

To answer this question, we will consider, among others, the studies of Marianne Jorgensen and Louise Phillips, notably in their book "Discourse Analysis as Theory and Method" (2002), where they state that in the last 10 years "discourse" has been a fashionable term. Iñiguez (2004), on the other hand, states that the "geography" of the discursive terrain can be said to be complex, sometimes composed of radically incompatible assumptions. Wetherell, Taylor & Yates,

cited by Antaki, Billig, Edwards & Potter (2003), argue that the same name of Discourse Analysis coexists with "different characteristics and procedures." Studies such as Howarth's (2000) state that, regardless of the conceptual diversity, there are some reasons that explain the growth of this term and domain. Although the reasons for this development are complex, two essentially related factors can be listed. First, the dissatisfaction with positivist and traditional approaches in the social sciences, which had repercussions in the mid-1960s in what Gergen (1982) calls the "crisis in social psychology" and, consequently, the weakening of its hegemonic influence in the social sciences. Second, and as a consequence of the growing interest in alternative perspectives such as Critical Theory, post-structuralism, social criticism and postmodernism, which, in interconnection, are responsible for the "linguistic turn" in the social sciences, Wood & Kroger, (2000). This "linguistic turn" (Gracia, 2004, p. 46) is an expression that began to gain currency in the 1970s and 1980s and served to describe the changing role assigned to language. Due to various influences since the beginning of the 20th century, it is no longer seen as a simple means of translating or expressing thought, but rather as an instrument for the very constitution of ideas themselves.

In short, this article will analyze the convergences between discourse and context in the inaugural addresses of the presidents of the CRCMG.

2. Theoretical Framework

Discursive forms, the system of discourse dispersion, and the discursive event.

Discourse constitutes a practice, not only of representing the world, but, above all, of signifying the world, constituting and constructing the world in meaning. This is a form of language's dialectical struggle, concomitant with life in society, in political practices and themes. Therefore, language is the master of countless functions, such as manipulating opinion for the sake of power. Reflecting on this perspective, power forges a social reality while simultaneously controlling, through the use of language, discursive practices, Fairclough (2001).

Discourses can be distinguished, according to Orlandi (2007), by two perspectives: the norms and the institutions to which they are affiliated. They can

be scientific, religious, and political. Furthermore, it can be said that they are distinguished by being tied to a particular specialty, such as biological discourse, ecological discourse, etc. It is possible to break down discourse into numerous typifications, based on the characteristics of each discourse and its most unique characteristics. However, for discourse analysis, what matters is the functioning of its object, since typology engenders a crystallization that lies extralinguistically, or rather, extradiscursively. Orlandi presents us with a typology of discourse, taking as its theoretical criterion the modes of discourse's functioning, observing, as a basis, the constitutive elements of its conditions of production and their relationships with the mode of production of meanings and their effects.

For Luciana Brasil (2011), to think of the word "discourse" is to think, inevitably, of politics, of political discourse—that is, the pronouncements made by political authorities, whose speech is permeated by a regular vocabulary of style and form. Since we are speaking from a theoretical perspective that is admittedly ruptured, which is discourse analysis, it is important to establish a boundary with what comes from common sense. The notion of discourse does not constitute a consensus among researchers. This is due to the different fields of study in which this concept circulates.

When a similar system of dispersion can be described among a certain number of statements, and when a regularity can be defined among the objects, types of statements, concepts, and thematic choices (an order, correlations, positions and functions, transformations), we will conventionally say that it is a discursive formation, Foucault (2014). This formation comprises elements directly related to ideological formations. First, the foundations of the concept of ideological formation: in a given social formation, it is possible to identify a specific mode of production that dominates it and a state of class relations that compose it.

What can and should be said (articulated in the form of a harangue, a sermon, a pamphlet, an exposition, a program) from a given position in a given conjuncture is that it is not just a question—and this is fundamental—of the nature of the words used, but also (and above all) of the constructions in which these words are combined [...] words "change meaning" when passing from one discursive formation

to another. Haroche, C. Pêcheux, M. Henry (1971). In this sense, it can be said that the “complex whole with dominant” of discursive formations is what lies in the difference between them, what is situated at their points of exchange, of relationship. The configuration of the complex whole with dominant is interdiscourse, and the rules of interdiscourse determine discursive formations. Pêcheux (1995). Interdiscourse is the complex whole with dominant of discursive formations; it is what determines discursive formation and is situated in the interstices of diverse formations.

In French Discourse Analysis, led by Michel Pêcheux, there is an effort to unite three different areas of knowledge to compose its epistemological framework: linguistics, the theory of social formations (Marxism), and discourse theory (Orlandi, 2007). For Pêcheux (2009), it is ideology that provides the evidence by which “everyone knows” what a soldier, a worker, a boss, a factory, a strike, etc. are, evidence that makes a word or statement “mean what it really says” and that thus masks, under the “transparency of language,” what we will call the material character of the meaning of words and statements. Understanding discourse as an object that transits between structure and event, thus, can explain the impossibility of completely delimiting the semantic variations of a discourse and identifying where the ruptures occur that transform it at each new landmark moment in history.

The constitution of the subject involves ideological interpellation, which triggers the subject's identification with the discursive formation that interpellates them and transforms them from a concrete individual to a concrete subject of that discursive formation (Althusser, 1979). The preconstructed is located at the intersection of discourse theory and linguistics, grounding the pre-existence of content in a syntactic connection that, without this “already said,” offers no particular meaning. It is through the preconstructed that we can understand the particular meaning of sentences in each discursive formation, such that the concept of the preconstructed (and of interdiscourse) was delimited within Sírío Possenti's analysis to account for the singularity that each discursive formation produces (Pêcheux, 1995). Interpellation subjects the individual and identifies them with the specific discursive formation that encompasses them based on the specific

conditions of production of discursive practice, transforming them into a subject of discourse. This interpellation is carried out through state apparatuses, with ideology as a guide.

The discursive event creates a new possibility for the statement to produce other meanings, but it does not erase previous meanings. It establishes a tense relationship with memory, which attempts to adapt it to the order of repeatability, and with the new discourse, which needs to reinterpret it, or rather, give it another meaning. Discursive memory is the semantic support of a discourse; its functioning occurs through the repetition of statements, which forms a discursive regularity, Pêcheux (1995).

Memory tends to absorb the event, as a mathematical series extends itself by conjecturing the next term in view of the beginning of the series. But the discursive event, by causing an interruption, can undo this “regularization” and retrospectively produce another series beneath the first, unmasking the emergence of a new series that was not constituted as such and is thus the product of the event; The event, in this case, displaces and disrupts the implicit elements associated with the previous regularization system.

Event and memory are situated in different places: while the former causes a change, modifying a series of statements, the latter represents the stabilization of discourse, the possibility of repetition.

3. Research Methodology

3.1 Epistemological Perspective:

The signifying event, that is, discourse, according to Orlandi (1999), has as its fundamental place the subjectivity that allows us to understand how language occurs in humans. Subjectivity is structured in the event of discourse. And to understand this event, it is necessary to add that the event of the signifier in humans is what enables the heuristic shift from the notion of human to that of subject. This immediately entails two parallel shifts: that of meaning and that of language itself, as it is placed in relation to history.

Considering subjectivity, we can then observe the possible meanings at play in a given subject-position. This is because, as we know, the subject, in discourse analysis, is a position among others, subjectivizing itself to the extent that it projects itself from its

situation (place) in the world to its position in discourse. This material projection transforms the (empirical) social situation into a (discursive) subject-position. It is worth remembering that subject and meaning are constituted simultaneously, in the articulation of language with history, in which the imaginary and ideology enter.

3.2 Type and Nature of Research

This article is descriptive, qualitative, and bibliographic in nature. Descriptive research was conducted, providing information about the object of study—inaugural speeches by CRCMG presidents over the past ten years—using the ideas and concepts of discourse analysis as a theoretical framework.

The research addresses different types of thinking, following Creswell's (2009) understanding that qualitative research should consider research strategies, data collection methods, analysis, and interpretation, and is based on text and image data and various research strategies.

Bibliographic research is a specific type of scientific production. According to Lakatos and Marconi (2019), it was conducted through research on texts such as books, scientific articles, newspapers, magazines, reviews, and abstracts, especially authors who investigate discursive formations, interdiscourse, dispersion, and discursive events.

The bibliographic references included books and articles available in magazines and newspapers. Furthermore, in accordance with Gil (2018), it was understood that it was necessary to use not only physical bibliographic sources, but also those available in digital media due to their ease of access and, above all, the large volume of information available on websites, social media, and blogs.

3.3 Subject Matter and Participants

The subject of this study is the editorials written by the presidents of the CRCMG (Civil Society of Minas Gerais) over the last ten years, in the first newspaper of their tenure. Considering this, a survey of editorials published in CRC News from 2014 to 2024 was conducted, representing six editorials.

3.4 Data Collection Instruments

The data collection process began with the selection of Minas Gerais presidents of the CRCMG (Civil Society of Minas Gerais) and their editorials in the

first newspaper of their tenure. Following this, six editorials were selected, and their discourses were analyzed within theoretical parameters, using artificial intelligence.

3.5 Data Analysis

To achieve the objective of this research, we analyzed the speeches published in CRC News, the newspaper that coincided with the president's inauguration, to determine how the discourse is constructed by the CRCMG presidents.

Based on the editorial and speech selection, we analyzed the data and information obtained. The speeches were classified according to the conditions of discourse production, discursive formation and interdiscourse, the pre-constructed, the subject, the discursive event, and discursive memory. Finally, we parameterized the artificial intelligence for discourse analysis using theoretical content from the authors discussed.

For Creswell (2013), data analysis involves preparing and organizing data for analysis, separating data into themes, and representing the data in figures, tables, or discussions.

The artificial intelligence website was fed with the main concepts about Discursive Formation and Interdiscourse, the Pre-Constructed, the Subject, the Discursive Event and Discursive Memory, in common agreement with the authors used in the research framework.

4. Results and Discussion

Discursive Formation and Interdiscourse: Analysis of the Inaugural Addresses of the CRCMG Presidents over the Last 10 Years.

The inaugural addresses of the CRCMG presidents published in the CRC News editorial from 2014 to 2024 constitute the subject of the studies presented here. The selected speeches were subjected to artificial intelligence, which analyzed and classified them according to the conditions of discourse production, discursive formation, interdiscourse, pre-constructed discourse, subject, discursive event, and discursive memory.

4.1 Analysis of the Inaugural Addresses of the CRCMG Presidents Published in CRC News from January/February 2014 to January/February 2024

Table 1. Editorial of the CRC News Journal JANUARY/FEBRUARY 2014

Speeches	The speech is organized around the legal attributions of the CRCMG, such as supervision of the accounting profession and professional development of its members.
Discursive Formation and Interdiscourse	Discursive formation refers to the set of rules, norms, and conditions that determine what can be said in a given context. The editorial clearly demonstrates a discursive formation linked to the field of accounting, specifically the Regional Accounting Council of Minas Gerais (CRCMG). Interdiscourse refers to the presence of other existing discourses that are evoked or implicitly cited. The editorial explicitly references the objectives and functions of the CRCMG, as per Decree-Law No. 9,295/46, which constitutes legal and normative interdiscourse.
Pre-built	The pre-constructed are the already established ideological and social elements that influence the discourse. In the case of the editorial, the pre-constructed includes concepts such as professional ethics, transparency, social responsibility, and socioeconomic development, all essential to the legitimacy and proper functioning of the CRCMG.
Subject	The discursive subject here is the president of the CRCMG and its board of directors. They are constructed as agents committed to ethical values, transparency, and efficiency in managing the Council's resources and responsibilities.
Discursive Event	The discursive event refers to the specific events that emerge in the discourse and are significant within a particular context. In the editorial, the main discursive event is the inauguration of the new CRCMG board, highlighting its objectives and commitments for the 2014/2015 biennium.
Discursive Memory	Discursive memory involves references to the past, history, and previous discourses that are evoked or perpetuated in current discourse. In the editorial, discursive memory is present in the mention of the CRCMG's historical responsibilities since the 1946 Decree-Law, as well as the reference to the partnership with professional associations, reinforcing the continuity and legitimacy of the proposed actions.

Source: Research data

The January/February 2014 editorial describes the CRCMG's responsibilities and objectives and constructs a positive and legitimized image of the new management. It uses terms that reinforce the Council's authority and social responsibility, aligning with the pre-established values of ethics, transparency, and

professional excellence. Discursive analysis allows us to understand how these elements are articulated to construct a coherent and persuasive narrative about the CRCMG's role and mission in society and the accounting profession.

Table 2. Editorial of the CRC News Journal JANUARY/FEBRUARY 2016

Speeches	The speech continues with a presentation of high expectations for the new administration, emphasizing the hard work already underway and the need to revitalize the CRCMG. This creates a tone of optimism and commitment to the challenges ahead.
Discursive Formation and Interdiscourse	The discursive structure here is related to the field of accounting and the specific role of the Regional Accounting Council of Minas Gerais (CRCMG). A discursive structure is outlined that emphasizes the importance of transparency, ethics, and efficiency in the provision of accounting services. The interdiscourse includes references to previous administrations, mentioning the continuity of successful projects, and evoking the need for greater visibility and recognition of the entity within the accounting profession and society.
Pre-built	The editorial makes use of the pre-constructed to emphasize already established values such as ethics, transparency, and efficiency in accounting services.
Subject	The discursive subject is constructed as a collective entity - the Regional Accounting Council of Minas Gerais (CRCMG) and its advisors - responsible for promoting continuous and effective improvements in the services offered to registered professionals and society in general.
Discursive Event	The central discursive event is the beginning of the new CRCMG administration for the 2016/2017 biennium. This event is marked by the expectation of renewal and intensification of the Council's activities, especially through a greater presence in the state's interior and expanded collaboration with public agencies.
Discursive Memory	Discursive memory is present in references to previous CRCMG administrations, highlighting the continuity of successful projects and the importance of maintaining focus on proven effective actions, such as preventive inspections. Furthermore, there is an implicit memory of CRCMG's historical mission to ensure that accounting services are provided ethically and with social responsibility.

Source: Research data

The discourse published in the January/February 2016 CRC News editorial reveals an effective discursive strategy to consolidate the legitimacy and importance of the CRCMG in the accounting field. It highlights elements such as project continuity, an emphasis on professional qualifications, and collaboration with partners and public agencies to

strengthen the Council's image and performance. Discursive analysis allows us to understand how these elements are mobilized to construct a cohesive and persuasive narrative about the objectives and goals of the new CRCMG administration, aligned with pre-established values and the expectations of the accounting profession and society.

Table 3. Editorial of the CRC News Journal JANUARY/FEBRUARY 2018

Speeches	The speech is structured to introduce the new CRCMG administration as a moment of change and renewal. It begins with a powerful statement about the first woman president, emphasizing pride and commitment to transformation. The editorial continues with a presentation of the administration's challenges and objectives, highlighting the importance of professional oversight and continuing education to strengthen the sense of appreciation among accounting professionals.
Discursive Formation and Interdiscourse	The discursive structure here is strongly linked to the field of accounting and the CRCMG's mission as a social advocacy organization. There is a call for the appreciation of the accounting profession and recognition of the importance of accounting science for national development. The interdiscourse includes implicit references to the CRCMG's history and recognition of the work of previous administrations.
Pre-built	The pre-built is related to the established values of professional appreciation, social responsibility and the role of CRCMG in defending society.
Subject	The discursive subject is constructed around the figure of the president of the CRCMG, who is committed to the change and improvement of the institution, while recognizing and thanking the work of her predecessors.
Discursive Event	The central discursive event is the ascension of the first woman to the presidency of the CRCMG, marking a historic moment for the institution. This is highlighted as a milestone of pride and responsibility, reflecting a renewed commitment to the improvement and recognition of the accounting profession.
Discursive Memory	Discursive memory is present in references to the history of the CRCMG and the recognition of past efforts to strengthen the accounting profession. Previous contributors are thanked and recognized, establishing continuity and valuing the institution's trajectory.

Source: Research Data

The speech published in CRC News JANUARY/FEBRUARY 2018 presents a discursive strategy aimed at legitimizing and strengthening the image of CRCMG under new leadership. It discusses change, commitment, historical recognition, and professional

appreciation to build a cohesive and persuasive narrative. The president assumes a central role in articulating these values and objectives, promoting the institution's continuity and advancement in a context of transformation and recognition.

Table 4. Editorial of the CRC News Journal JANUARY/FEBRUARY 2020

Speech	The speech is structured to present the objectives and challenges of the new CRCMG administration for 2020. It begins with a clear commitment to continuity in relation to previous years and highlights the institution's main areas of activity, such as cost reduction, professional development, application of Brazilian Accounting Standards, intensified oversight, gender balance, improved communication, and closer ties with society.
Discursive Formation and Interdiscourse	The discursive structure is rooted in the accounting field, emphasizing the importance of the CRCMG (National Council of Accounting) as a regulatory and protective body for society. The interdiscourse includes implicit references to previous administrations, highlighting the continuity and evolution of strategies adopted to strengthen the accounting profession and increase the Council's public recognition.
Pre-built	The pre-built is related to the established values of ethics, professional development and social responsibility, fundamental to the practice of accounting.
Subject	The discursive subject is constructed around the figure of the CRCMG leaders, who are committed to the efficiency, transparency and continuous advancement of the accounting profession.

Continuation Table:

Discursive Event	The central event of the event is the start of the 2020 CRCMG administration, marked by the presentation of the goals and projects planned for the year. This includes initiatives to strengthen the Council's performance, promote professional development, and strengthen oversight, demonstrating the renewed commitment to protecting society.
Discursive Memory	Discursive memory is present in references to the history of the CRCMG and in the recognition of past efforts to value the accounting profession and strengthen the institution. The current administration is committed to continuing this legacy, using past experiences as a basis for new strategies and actions.

Source: Research data

The January/February 2020 CRC News editorial uses a clear discursive strategy to present and legitimize the CRCMG's management objectives in 2020. The structure and discursive elements explored help to construct a cohesive and persuasive narrative about the Council's commitments, highlighting its crucial role in regulating the accounting profession and defending the interests of society.

Table 5. Editorial of the CRC News Journal JANUARY/FEBRUARY 2022

Speech	The speech follows a clear structure to present the new CRCMG administration, beginning with a personal and emotional introduction by the president. Next, the administration's main areas of action are outlined, followed by event promotion and outreach to accounting professionals. The editorial concludes with a personal invitation to participate in events organized by the CRCMG.
Discursive Formation and Interdiscourse	The discursive structure is based on the appreciation of the accounting profession and the promotion of professional and institutional development. There is interdiscourse when mentioning the historical importance of the CRCMG and the continuity of the actions of previous administrations, now with new strategies and goals.
Pre-built	The pre-construction is related to the social and professional responsibility of CRCMG, emphasizing its essential role in socioeconomic development.
Subject	The discursive subject is constructed around the figure of the president, who assumes the commitment to strengthen the relevance of the accounting profession and promote proximity with stakeholders.
Discursive Event	The central event in the discourse is the inauguration of the new president and the definition of management guidelines, focused on supporting entrepreneurship, raising awareness about professional registration, and fostering close ties with accounting professionals. These initiatives are presented as fundamental to the future of the CRCMG and the accounting profession.
Discursive Memory	Discursive memory is present in references to the history and importance of the CRCMG over the years, highlighting the ongoing commitment to advancing the accounting profession and strengthening the institution. This establishes a connection with previous administrations and projects a future of progress and relevance for the Council.

Source: Research Data

The January/February 2022 editorial uses a discursive strategy that effectively presents the vision and objectives of the new CRCMG administration. The organized structure, combined with the discursive elements explored, constructs a coherent and compelling narrative about the commitments of the president and the Board, emphasizing their role in promoting the accounting profession and sustainable socioeconomic development.

Table 6. Editorial of the CRC News Journal JANUARY/FEBRUARY 2024

Speech	The speech presents an organized and coherent structure, beginning with an enthusiastic introduction about the start of the new CRCMG administration. Next, the administration's commitments and objectives are outlined, followed by a discussion of the challenges and opportunities for the accounting profession in 2024. The editorial concludes with a message of recognition and gratitude to accounting professionals.
Discursive Formation and Interdiscourse	The editorial's discursive structure focuses on valuing the accounting profession, the pursuit of excellence, and the ongoing promotion of professional development. There is interdisciplinary mention of the history and institutional mission of the CRCMG, reinforcing the continuity of previous guidelines and adaptation to new market demands.

Continuation Table:

Pre-built	The pre-built includes the idea that the CRCMG is a defender of excellence and appreciation for accountants, with a clear commitment to knowledge and professional development.
Subject	The discursive subject is constructed around the figure of the president and the board of directors, responsible for leading the institution and facing the aforementioned challenges.
Discursive Event	The main event discussed is the start of the 2024/2025 CRCMG administration, marked by renewed commitments and expectations for the future of the accounting profession. Challenges such as technological and regulatory transformations are highlighted, presented as growth opportunities for accountants.
Discursive Memory	Discursive memory is present in references to the history and mission of the CRCMG, reinforcing the continuity of guidelines and institutional commitment over time. This establishes a connection with previous administrations and projects a future of progress and relevance for the institution.

Source: Research data

In January/February 2024, the editorial uses a discursive strategy that effectively presents, clearly, and persuasively, the objectives and challenges of the new CRCMG administration. The organized structure, combined with the discursive elements explored, constructs a cohesive narrative about the CRCMG's

commitments to professional development, adaptation to new market demands, and strengthening the accounting profession.

The following table presents an analysis of the discourse, considering its positive aspects.

Table 7. Positive points of the speeches

Consistency and Coherence	Over the years, the CRCMG has maintained a consistent narrative about its core values, such as ethics, transparency, and professional excellence. This helps build a solid and trustworthy image among its stakeholders, highlighting its role in society and the accounting profession.
Adapting to Change	The discourses reflect a capacity to adapt to the new demands and challenges faced by the accounting profession. The introduction of topics such as professional qualifications, innovation, and adaptation to technological changes demonstrates a proactive response to changes in the external environment.
Legitimation and Strengthening of the Image	Each editorial analyzed uses an effective strategy to consolidate legitimacy and strengthen the image of the CRCMG. This is done by highlighting the institution's history, promoting new initiatives, and engaging with various stakeholders, such as partners and government agencies.

Source: Survey Data

The following table presents the discourse analysis, considering some critical points of the discourses, such

as the variation in approach and the transparency of some aspects.

Table 8. Critical Points of the Speeches

Little Variation in Approach	While there is positive continuity in the topics covered, it could be argued that the speeches could explore a greater diversity of perspectives or emerging challenges in the accounting profession. This could enrich the narrative and provide a more comprehensive view of the issues facing the CRCMG.
Lack of Transparency in Some Aspects	At times, the speeches may seem too focused on highlighting successes and goals achieved, without explicitly addressing the challenges or difficulties faced by the Council. Greater transparency could strengthen credibility with the public by demonstrating critical reflection on its own performance and areas for improvement.
Innovation in Discourse	At times, the speeches may seem too focused on highlighting successes and objectives achieved, without explicitly addressing the challenges or difficulties faced by the Council. Greater transparency could strengthen credibility with the public by demonstrating critical reflection on its own performance and areas for improvement.

Source: Research data

The inaugural speeches of the CRCMG presidents published in CRC News editorials demonstrate an

evolution in discursive strategies aimed at legitimizing and strengthening the image of the CRCMG (Regional

Accounting Council of Minas Gerais) across different administrations. We examine this evolution, focusing on the perspectives or future proposals expressed in each editorial.

In 2014, the editorial emphasizes the construction of a positive and legitimized image of the new CRCMG administration. It uses terms that reinforce authority and social responsibility, aligning with values such as ethics, transparency, and professional excellence. The future outlook appears to focus on consolidating these pre-established values in the Council's actions, suggesting continuity and strengthening of its mission in society and the accounting profession.

In 2016, there was a discursive strategy aimed at consolidating the legitimacy and importance of the CRCMG in the accounting field. The emphasis is on project continuity, professional development, and collaboration with partners and public agencies. This suggests a future perspective focused on the growth and expansion of the Council's activities, with greater interaction and impact on the accounting sector and society.

In 2018, the editorial points to a discursive strategy that seeks to legitimize and strengthen the image of the CRCMG under new leadership. Elements such as change, commitment, and historical recognition are highlighted, indicating a future perspective oriented toward transformation and continued recognition of the Council, adapting to new challenges and opportunities.

In 2020, the discursive strategy aims to present and legitimize the objectives of the CRCMG's management in 2020, emphasizing its role in regulating the accounting profession and defending the interests of society. The future perspective appears to focus on consolidating the Council's regulatory role and continuously improving the accounting profession in response to emerging societal needs.

In 2022, the editorial highlights the vision and objectives of the new CRCMG management, constructing a coherent narrative about the commitments of the president and the Council. The future outlook appears to be centered on the continued appreciation of the accounting profession and sustainable socioeconomic development, indicating adaptation to current and future market and societal demands.

In 2024, the discursive strategy focuses on the objectives and challenges of the new CRCMG

administration, presenting a cohesive narrative about the Council's commitments. The future outlook includes professional appreciation, adaptation to new market demands, and the continued strengthening of the accounting profession, reflecting a proactive response to emerging challenges and societal expectations.

5. Conclusion

The analysis of the inaugural speeches of the CRCMG presidents from 2014 to 2024, through the lens of discourse analysis, demonstrated their importance as enhancers of accounting discourse.

The guiding question of the research asked how, based on the theoretical and scientific prerogatives of discourse analysis, one can analyze the inaugural speeches of the CRCMG presidents over the past ten years, their relationships with the sociopolitical and ideological context, and with the problems and social phenomena of the world around us, particularly in the accounting field.

The communicative interactions of these presidents, the elements of discursive formation and interdiscourse used, the pre-constructed, the subject, the discursive event, and discursive memory were investigated using artificial intelligence.

It was observed that the speeches evolved, demonstrating a positive progression in the construction of a solid and coherent narrative about the institution. However, there is room for greater diversification and innovation in the discursive approach, as well as greater transparency in certain aspects. These improvements could contribute to further strengthening the CRCMG's image and increasing its relevance to society and the accounting profession.

The discourses evolved over the years analyzed; there is a clear shift in how the CRCMG positions itself and communicates with its audiences. From the initial emphasis on authority and social responsibility to the updated approach to include topics such as innovation, adaptation to change, and professional appreciation, the discourse reflects an adaptable and proactive institution. The continuity of certain values, such as ethics and excellence, is combined with a dynamic response to the emerging needs of the accounting profession and society at large.

In summary, over the years, the discourse analysis reveals an evolution in how the CRCMG positions

itself and projects itself into the future. The discursive strategies adapt to changes in the social, economic, and professional context, focusing on the continuity, adaptation, and strengthening of the institution and the accounting profession in the face of contemporary and future challenges.

The conclusion reached was that our question had been answered, as the discursive formation of these presidents presented a set of historically and socially inscribed statements, relating to an enunciative identity associated with a social community, defining its objects of discourse, concepts, and thematic choices within the context of a professional body.

The presence of ideological formations—that is, the way of acting and thinking of a given group within society, constituting "a complex set of attitudes and representations that are neither individual nor universal"—is clear and evident in their editorials, a finding corroborated by researchers Haroche et al. in 1971.

For future research, a more in-depth study of all the editorials developed by each president over these ten years may be recommended, as it is believed that the selection used—six speeches published in CRC News editorials in recent years—is not sufficient to sufficiently elucidate the institutional, political, and ideological nature of the Regional Accounting Council of Minas Gerais (CRCMG). Trends and movements that were important and that help to understand, but not definitively, what the CRCMG is, were analyzed.

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