

Analysis of public transparency in municipalities in Bahia

Graziela Lima de Souza Santana¹.

ABSTRACT

This article aimed to investigate the association between economic development and public transparency in the municipalities of Bahia, by analyzing the level of disclosure of the Asset Accounting Procedures (PCP), after the obligation determined by the National Treasury Secretariat Ordinance (STN) No. 548, of September 24, 2015. It is relevant for the reflection on public transparency, accountability, and management of public resources. The research is classified as quantitative and descriptive, using multiple regression, through the Least Squares Method (OLS), and 417 municipalities in Bahia were analyzed in 2022. The association between the variables of interest was analyzed using the Asset Accounting Procedures Disclosure Index (ID-PCP) from Piccini's study (2018) as a *proxy* for public transparency and Gross Domestic Product (GDP) as a *proxy* for economic development. The results of the research were consistent with the hypothesis, since they indicate the existence of a positive relationship between transparency in public accounting and economic performance, from the perspective of the Gross Domestic Product (GDP), that is, the greater the transparency in public accounting, the higher the GDP indexes. The use of measurement *proxies* and the difficulty in finding condensed data on the portal of the State Court of Auditors (TCE) and on the portal of the Court of Auditors of the Municipalities of Bahia (TCM-BA) were presented as limitations of the study. Thus, it is suggested that further studies verify the implementation of Asset Accounting Procedures (PCP) in public agencies and in small municipalities, in different socioeconomic contexts, as well as the use of other specific investigation mechanisms, demonstrating the contribution of accounting in practical issues in the public sector.

Keywords: Index, Disclosure, Equity Accounting Procedures, Public Accounting, Economic Development.

INTRODUCTION

Based on the understanding that accounting disclosure makes it possible to measure the level of transparency and that it increases proportionally to economic development, this article aims to identify the effects of economic development, specifically in relation to the Gross Domestic Product (GDP), on the public transparency of municipalities in Bahia in the year 2022, observing other socioeconomic and governance variables that associated with them promote changes. In accordance with Brazil's convergence to the International Accounting Standards Applied to the Public Sector (IPSAS/IFAC), and the obligation imposed by the Ordinance of the National Treasury Secretariat (STN) No. 548, of September 24, 2015, this article raises the following question: When the municipality is economically developed, in the focus of the Gross Domestic Product (GDP), does it consequently present greater public transparency?

¹ Federal University of Bahia – BA



The aforementioned ordinance determined the adoption of 19 (nineteen) Asset Accounting Procedures (PCPs) by the entities of the Federation, the so-called Plan for the Implementation of Asset Accounting Procedures. Thus, there is a need to evolve the *disclosure* of the accounting elements of the public sector, as well as the understanding of the process of convergence of public accounting to international standards within the scope of the municipalities of Bahia.

The work is relevant in the investigation of the degree of adoption of Asset Accounting Procedures (PCP) by municipalities in Bahia, with varied economic and social characteristics, emphasizing the quality of financial reports positively related to accountability (Akinleye, G. T., & Alaran-Ajewole, A. P., 2018), providing targeted analysis and decisions in public management and greater transparency in the administration of public resources. In addition, it contributes to the expansion of theoretical concepts and practical applications, by enabling Bahian governments to evaluate the flaws, advancing in the understanding of the scenarios, in favor of accounting and financial legitimacy, and to exercise municipal public governance that will be used as a control variable in this study.

As for the limitations, it is worth mentioning the unavailability of data on a single state government platform, without the possibility of filtering the information in a practical way, and the difficulty of comparability between municipalities, given the economic, population, geographic and technological aspects, in addition to the untimely adoption of international standards. In addition, there are limitations with the use of *Proxies* measurement of variables and temporary government data.

The study consists of five sections, which are: introduction, literature review, methodology, analysis of results and final considerations.

THEORETICAL BACKGROUND

DISCLOSURE AND AGENCY THEORY AND TRANSPARENCY IN THE PUBLIC SECTOR

All information for the user must be timely and adequate, with greater transparency in the disclosure of information and acts of the public administration. Attention should be paid to technological innovations in government disclosures, as well as information quality and integrity, in order to maintain legitimacy and comparability with other organizations Cuadrado-Ballesteros et al. (2022). In accordance with constitutional principles and with the advent of Complementary Law No. 101/2000, the compliance with the legal requirement of transparency of fiscal management in Brazil and the acts of the public administration that cause impacts on society, can be monitored and inspected by the competent bodies and the population.

Accounting disclosure or *disclosure* It is one of the forms of exercising public transparency, that is, a means that enables citizens, according to their needs, to analyze and control the actions taken by public managers and the allocation of resources. The reduction in corruption is significant when governments



adopt international accounting standards in the Public Sector Cuadrado-Ballesteros et al. (2020).

According to Dias and Wilbert (2022), the government should prioritize the needs of the community, seeking social welfare, and thus formulate the budget process, using indicators of fiscal and economic situations. However, they affirm that it is not an easy task, which leads to the problem of preferences in the public choice process, as opposed to private and individual choice, as explained by the Public Choice Theory (TEP). Based on this premise, it was concluded that managers will always make decisions based on their convictions and that best favor them.

In the study by Piccini (2018), a methodology was presented for the creation of an index to monitor the level of disclosure of patrimonial procedures and to determine the results achieved in the years 2015, 2016 and 2017 by Brazilian municipalities. In other words, a *checklist* based on the theoretical framework and the Plan for the Implementation of Equity Accounting Procedures (PIPCP) required by the National Treasury Secretariat, and based on this, a small advance was recognized regarding the disclosure of equity procedures since the Implementation of Equity Accounting Procedures (PIPCP) was required in 2015.

Silva et al. (2019) found that, although the literature highlights the relevance of the *disclosure* As an instrument of accountability and access to citizen information, there was an inverse relationship between the level of transparency and the amount of *disclosure* compulsory and voluntary, which may mean a choice between the informational characteristics disclosed and the manager's option to only comply with the law. Also in this regard, according to Santos et al. (2021), the Agency Theory refers to the fact that managers, for the most part, act in favor of their objectives and not of the collectivity, that is, they seek to legitimize themselves, through compliance with the rules, and there is no voluntary publication of information.

PREVIOUS STUDIES AND RESEARCH HYPOTHESES

The most used indicators in national surveys that seek to analyze the level of disclosure of public entities and the exercise of *accountability*, in relation to its economic and social characteristics, they are: Budget Revenue, Federal Resource Transfers, GDP, Human Development Index (HDI), Firjan Municipal Development Index, Firjan Fiscal Management Index and Literacy Rate. Some studies also use variables related to the size of the entity, such as population, according to a study by Castro et al. (2019).

Cuadrado-Ballesteros et al. (2022) found a positive relationship between the level of electronically available government information (EGOV) and the level of implementation of international standards. A positive influence was also verified by the percentage of the population that used the internet in search of information and the perception of the quality of public service as measured by the government



effectiveness index. Thus, it is assumed that the more educated population goes in search of information and puts pressure on the government.

Castro et al. (2019) verified how the economic and social characteristics of each Brazilian state, taking into account the territorial dimension, relate to the information disclosure index of these public entities and evaluated the existing similarities. It was found that no entity fully complied with the established accounting disclosure requirements, but that the level of disclosure increases in accordance with higher revenues, population and literacy rates.

Mata (2022) identified the level of disclosure of equity accounting procedures in the municipalities of Espírito Santo as a dependent variable of the study, and internal control, municipal development, population, and budget revenues as independent variables. Hypotheses were established for each independent variable, and a positive influence was verified in the Index of Disclosure of Equity Accounting Procedures (ID-PCP), built from the study by Piccini (2018), of the education and revenue variables. Thus, the higher the educational and collection indicators, the higher the levels of *disclosure*.

Delamora et al. (2020) verified the evolution of the *disclosure* of the assets of the public sector in the southeastern region of Brazil, with emphasis on 2015, which was the year of transition to the new international standard, that is, before and after the mandatory implementation of the Plan for the Implementation of Equity Accounting Procedures (PIPCP). The methodology used was a qualitative research with documentary analysis of the Balance Sheet and the Explanatory Notes in the period from 2014 to 2016.

According to Santos et al. (2019), public transparency can be observed both actively and passively. The active part of the public power, that is, providing information to the population without being asked. On the other hand, the passive is the government is silent until there is a manifestation or request from the interested party, in accordance with the provisions of the Access to Information Law (Law No. 12,527/2011). The study analyzed the influence of variables such as Gross Domestic Product (GDP) per capita, Firjan Municipal Development Index (IFDM), population education, budget revenue per capita, among others, on public transparency, in this case measured by the Transparent Brazil Scale Index (EBT) in the state of Minas Gerais. The results reveal that the variables studied have a significant influence, and that the municipalities of Minas Gerais investigated presented low levels of passive public transparency, which may be related to the low level of education and financial capacity of the population.

Silva and Bruni (2019) measured the level of public transparency, by *proxy* of the metric of the Office of the Comptroller General of the Union (CGU), Transparent Brazil Scale (EBT), based on explanatory variables such as the population's schooling, GDP and per capita income. The results identified significant and positive relationships between the variables population schooling (Epop) and Per



capita income (PRC) with the Transparent Brazil Scale (EBT) variable, but not with the Gross Domestic Product (GDP) per capita.

Piccini et al. (2022) created a checklist verifications based on the Plan for the Implementation of Asset Accounting Procedures (PIPACP) required by the National Treasury Secretariat, in order to investigate compliance with the disclosures (disclosure) required by the plan in Brazilian municipalities in the 2015, 2016 and 2017 fiscal years. It has been observed that accounting information is being omitted. However, there is a positive correlation between the Human Development Index (HDI), internal control and the population, and the Index of Disclosure of Asset Accounting Procedures (ID-PCP).

Baldissera et al. (2020) studied the public transparency of Brazilian municipalities, based on the influence of socioeconomic, financial, budgetary, political, and electoral conditions. The following explanatory variables were used: number of inhabitants, municipal income and debt, intergovernmental transfers, capital investment, and educational level. They concluded that in local governments whose population has higher income rates *per capita* or higher levels of education also have a higher level of transparency, as they seek to participate more actively in public actions. In addition, there is an asymmetry of information between politicians and citizens, that is, the conflict of interest is more evident in larger municipalities.

The work of Franke et al. (2020) sought to measure the level of transparency of the municipalities that are part of the Regional Council for the Development of Missions/RS, through the Transparent Brazil Scale (EBT), and the influence that this transparency suffers from indicators such as: population, total revenue collected, GDP per capita, Municipal Human Development Index (HDI-M), literacy rate and Firjan Municipal Development Index (IFDM). It was found that larger municipalities with higher revenues are associated with a higher level of transparency, which can be justified by the greater availability of resources for investment in information management.

Vieira and Ávila (2020) sought to identify the relationship between socioeconomic, demographic, fiscal, and management characteristics and the level of public transparency practiced by Brazilian municipalities and how they resemble each other. It was assumed that municipalities with higher levels of these indicators also have higher levels of transparency. Thus, the objective was to contribute to the promotion of public transparency according to the social reality of each location. The following explanatory variables were used: Gross Domestic Product (GDP), Municipal Human Development Index, Illiteracy Rate, Firjan Fiscal Management Index (IFGF) and Municipal Tax Revenue (RTM) and as dependent variable the Public Transparency Level (NTP) in three dimensions: low, medium and high.

Amaral et al. (2022) verified the influence of socioeconomic factors on the public transparency of Brazilian municipalities in general, in 2020, from the *proxy* of the Transparent Brazil Scale (EBT). The results of the study showed that a higher level of income *per capita* of the federated entity and a higher

level of income of the population have a significant and positive influence on the transparency index in Brazilian municipalities. The GDP per capita showed a negative relationship, that is, with a variation opposite to transparency, and as for schooling, the study showed an insignificant impact on public transparency, which demonstrates the social fragility in the exercise of citizenship in the search for *accountability*.

Dias and Wilbert (2022) found a positive and significant relationship between GDP per capita and budget transparency, which suggests that the higher the GDP, the greater the transparency.

Piccini et al. (2022) created a checklist verifications based on the Plan for the Implementation of Asset Accounting Procedures (PIPCP) required by the National Treasury Secretariat, in order to investigate compliance with the disclosures (disclosure) required by the plan in Brazilian municipalities in the 2015, 2016 and 2017 fiscal years. It has been observed that accounting information is being omitted. However, there is a positive correlation between the Human Development Index (HDI), internal control and the population, and the Index of Disclosure of Asset Accounting Procedures (ID-PCP).

From this perspective, the following research hypothesis was constructed:

- **H1:** the higher the GDP of the municipality, the higher its level of transparency.

METHODOLOGY

The research is classified as descriptive, as it seeks to verify the level of *disclosure* of the municipalities of Bahia, in relation to what is required by the Brazilian Accounting Standards Applied to the Public Sector. As for the approach to the problem and the technical procedures, it is classified as quantitative, bibliographic and documentary. The sample used for the research is the 417 municipalities in Bahia, in the 2022 fiscal year.

The variables used to verify the objective of the study were the Equity Accounting Procedures Disclosure Index (ID-PCP), *proxy* public transparency, the Gross Domestic Product (GDP), *proxy* of economic development, and as control variables, following previous studies such as Mata (2022), the Firjan Municipal Development Index (IFDM), in the areas of Employment and Income, Education and Health, the Revenue Collected and the Municipal Governance Index (IGM/CFA). The Ordinary Least Squares (OLS) regression method was the statistical means used for data treatment and analysis.

Table 1: Description of variables

Operational variable	Year	Source	Conceptual variable
ID-PCP	2022	Mata (2022), Piccini (2018)	Public Transparency (Dependent)

GDP	2020	Dias and Wilbert (2022), Vieira and Ávila (2020)	Economic Development (Independent)
Firjan Emp/Ren	2018	Mata (2022), Franke et al. (2020)	For control, as per previous studies (Independent)
Firjan Educ	2018	Mata (2022), Franke et al. (2020)	For control, as per previous studies (Independent)
Firjan Health	2018	Mata (2022), Franke et al. (2020)	For control, as per previous studies (Independent)
Rec (recipe)	2022	Mata (2022), Castro et al. (2019)	For control, as per previous studies (Independent)
IGM	2022	Souza et al. (2021)	For Control, Representing Governance and Control (Independent)

Source: Prepared by the author.

In view of several legal provisions in favor of publicity and transparency of public management, analyzing the impact of efficient public governance on accounting disclosures is extremely relevant, which was analyzed in this research through the Municipal Governance Index (IGM/CFA). As this study was based on the study by Mata (2022), this index replaced the Internal Control (IC) variable, as the Court of Auditors of Bahia (TCE-BA) does not make the data available.

To calculate the Index for the Disclosure of Equity Accounting Procedures (ID-PCP), items were established by STN Ordinance No. 548, of September 24, 2015, such as Tax Receivables, Tax Active Debt, Provisions, Inventories, which were scored according to their attendance or not. A score of 1 was assigned in case of attendance and a score of 0 in case of non-attendance.

$$ID - PCP = S/T (1)$$

Where:

S: Sum of the number of procedures evidenced by the entity.

T: Total *checklist* (20 items in total).

The sample was divided into standardized variables, i.e., each variable was subtracted from its mean value and this difference was divided by the standard deviation. Thus, standardized variables are always represented by their mean equal to zero and their standard deviation equal to one. And the regress increases β standard deviations as the explanatory variable increases by one standard deviation, keeping all other variables constant. The advantage of using standardization is that all independent variables (regressors) are placed on the same basis and can be compared directly (Gujarati, 2011), smoothing out the existing discrepancies between municipalities. Thus, this research estimated a regression in terms of standardized variables as follows, disregarding the intercept, which in this case is always zero.



$$ID-PCP^*i = \beta^*1\log(PIB)^*i + \beta^*2IGM^*i + \beta^*3ER^*i + \beta^*4EDUC^*i + \beta^*5SAÚDE^*i + \beta^*6REC^*i + e^*i$$

According to the book of Basic Econometrics Gujarati (2011), when working with standardized variables, if a β_1^* is greater than β_2^* , so we can say that the second contributes more to the explanation of Y than the first.

ANALYSIS OF RESULTS

Of the data collected from the 417 municipalities in Bahia, only eight municipalities did not present information on Employment and Income, and the value of zero was included. Statistical procedures were performed in the RStudio system, considering a significance level of 5%.

DESCRIPTIVE STATISTICS

Table 2: Descriptive data of the variables

IDPCP. Y	LNPIB	IGM	EMP. RED	EDUC	HEALTH	LN. REC.
Min.: 0.1000	Min.: 14.64	Min.: 2,330	Min.: 0.0000	Min.: 0.4009	Min.: 0.2064	Min.: 14.64
1st Q: 0.3000	1st Q: 15.74	Q1: 4,810	1st Q: 0.3532	1st Q: 0.5870	Q1: 0.5011	1st Q: 15.74
Md: 0.3500	Md: 16.29	Md: 5,150	MD: 0.4206	Md: 0.6391	Md: 0.5948	Md: 16.29
Me: 0.3602	Me: 16.60	Me: 5,142	Me: 0.4116	Me: 0.6380	Me: 0.5929	Me: 16.60
3rd Q: 0.4000	3rd Q: 17.13	Q3: 5,570	3rd Q: 0.4663	3rd Q: 0.6915	3rd Q: 0.7035	3rd Q: 17.13
Max.: 0.7000	Max.: 23.77	Max.: 6,760	Max.: 0.7587	Max.: 0.8569	Max.: 0.8810	Max.: 23.77

Source: Data extracted from RStudio.

The variables are well distributed within the limits of the quartiles, minimum and maximum, due to the process of standardization of the data performed for analysis, so that the regression of the variables would offer the most accurate estimate possible. There are municipalities *outliers*, such as Salvador, but which, in general, did not impact the fulfillment of the assumptions of the Ordinary Least Squares (OLS).

REGRESSION ANALYSIS

On the whole, the variables representing the Gross Domestic Product (GDP) and the Revenue (REC), after logarithmic transformation, showed significance, according to the respective values - p, 0.000421 and 0.001254, i.e., within the limits established for the confidence interval of the study. In addition, the p-value of the F-statistic is 6.746e-11, was also significant, corroborating the study by Mendonça and Taveira (2019) and Dias and Wilbert (2022).



Table 3: Significance data of the variables

Standardized variable	Coefficient	Standard Error	T value	p-value
GDP	0.213315	0.059992	3.556	0.000421 ***
IGM	0.006067	0.047471	0.128	0.898362
EMP/REN	0.077874	0.052322	1.488	0.137421
EDUC	-0.050649	0.049549	-1.022	0.307284
HEALTH	-0.033961	0.048721	-0.697	0.486161
REC	0.173752	0.053481	3.249	0.001254 **

Signif. codes: 0 '***' 0.001 '**' 0.01 '*' 0.05 '.' 0.1 ' ' 1
Residual standard error: 0.9366 on 411 degrees of freedom
Multiple R-squared: 0.1334, Adjusted R-squared: 0.1208
F-statistic: 10.55 on 6 and 411 DF, p-value: 6.746e-11
Source: Data extracted from RStudio.

According to Gujarati's book on Basic Econometrics (2011), the tests did not show perfect collinearity, that is, none of the regressors is linearly dependent on the others, for example $X_2 = 4X_3$, based on the analysis of the number of conditions, less than thirty, by the Variance Inflation Factors (VIF) test, less than 10. As for the correlation matrix between the variables below, no relationship greater than 0.90 was verified, and the Durbin-Watson and Breusch-Godfrey tests, with a p-value of 0.8613 and 0.2946, respectively, accepted the null hypothesis that there is no expressive autocorrelation in the model. This also presents normality in the residuals, thus establishing that the estimators are normally distributed (Gujarati, 2011), since the p-value of the Kolmogorov-Smirnov test was 0.2722. As for the variance of the error, the model is homoscedastic, according to the p-value of 0.5865 of the Goldfeld-Quandt test and $GQ = 0.96973$, very close to one. And overall, the model is well specified, conforming to the Reset and Rainbow tests, with -p values, respectively, 0.3907 and 0.1807.

Table 4: Correlation Matrix

Standardized variable	GDP	IGM	EMP/REN	EDUC	HEALTH	REC
GDP	1.00000000	0.0835075762	0.47278190	0.23699358	0.2512974846	0.49182871
IGM	0.08350758	1.0000000000	0.01077647	0.19525114	0.0002636917	0.14796060
EMP/REN	0.47278190	0.0107764718	1.00000000	0.13517656	0.0791142946	0.26555357
EDUC	0.23699358	0.1952511375	0.13517656	1.00000000	0.2571948352	0.05695686
HEALTH	0.25129748	0.0002636917	0.07911429	0.25719484	1.0000000000	0.12762028
REC	0.49182871	0.1479606016	0.26555357	0.05695686	0.1276202775	1.00000000

Source: Data extracted from RStudio.



Salvador and Camaçari are the municipalities that have the highest Indices of Disclosure of Asset Accounting Procedures (ID-PCP), with 70% of the items of the study observed. In the case of Salvador, which has the highest GDP, followed by Feira de Santana, it can be said that this variable influences approximately 0.42 of the ID-PCP, corroborating the study by Vieira and Ávila (2020). Feira de Santana, on the other hand, is below average in terms of the disclosure of accounting information, which can characterize Low transparency considering its dimension in the economic, employment and income, and population aspects, strengthening the study by Amaral et al. (2022).

According to Souza et al. (2022), the influence exerted by public governance, measured by the *proxy* of the Public Governance Index (IGM), none of the municipalities obtained a score in the range of excellent, and the following municipalities were considered good: Salvador, Bom Jesus da Lapa, Feira de Santana, Itaberaba, Juazeiro and Vitória da Conquista. This is reflected by the regression coefficient of 0.12 of influence on the Asset Accounting Procedures Disclosure Index (ID-PCP). On the other hand, for the variables that make up the Index Firjan of Municipal Development (IFDM), employment and income, education and health, no significant influence was noted.

Among the thirteen municipalities that make up the Metropolitan Region of Salvador (RMS): Camaçari, Salvador, São Francisco do Conde, Madre de Deus, Mata de São João, Dias d'Ávila, São Sebastião do Passé, Candeias, Lauro de Freitas, Pojuca, Simões Filho, Itaparica and Vera Cruz, which are below the average of the Index of Disclosure of Asset Accounting Procedures (ID-PCP), Vera Cruz is the one with the worst index of information disclosure, and it is not among the lowest in terms of revenue collected and GDP. However, Vera Cruz has a low ranking in the area of education in the Firjan Index, which may justify the worst Index of Disclosure of Asset Accounting Procedures (ID-PCP), 0.3, based on the assumption that the population, with little education, demands less transparency from the government, reinvigorating the research by Cunha et al. (2019).

São Francisco do Conde, Madre de Deus and Mata de São João have a study index of around 0.5, that is, very close. However, it is not possible to define which explanatory variable has the most impact, since they are different in terms of GDP and revenue collected.

In view of the above, the research hypothesis will not be rejected, assuming that the more developed the municipality, the greater the public transparency.

FINAL THOUGHTS

According to Souza et al. (2022), there is no consensus on economic development. However, this can be measured quantitatively by several variables, such as Gross Domestic Product (GDP). In other words, it is possible to measure, but it is not easy to capture information on variables related to economic performance that have an impact, as well as public management practices.



The objective of the research was achieved, although it is not possible to make inferences in general terms, since the tests showed the influence of the Gross Domestic Product (GDP) on the public transparency of the municipalities of Bahia, a dependent variable, operationalized by the Index of Disclosure of Asset Accounting Procedures (ID-PCP).

The results of the study made it possible to identify the stage of dissemination in which the municipalities of the research were. In short, they showed low implementation of the Equity Accounting Procedures (PCPs), below 10 observations, which It can be detrimental to transparency in the broad sense. In addition, they can enhance initiatives, such as: improvement in audit procedures of the Courts of Auditors, adoption of social control policies, investments in points considered critical, suggestion of factors associated with the quality of informational assets, technical evolutions in the SICONFI of the National Treasury Secretariat (STN), among others. In addition, it was not consistent with the study by Da Mata (2022), as no municipality in Bahia had a high Index for the Disclosure of Asset Accounting Procedures (ID-PCP).

Through this study, municipal managers will have the opportunity to reassess and redirect the transparency practices of their municipalities in order to make them more efficient and facilitate their access to the entire population. The use of accounting standards in the public sector promotes political and economic accountability, protection, and efficient management of public money (Chan, J. L., 2003).

It is important to point out that the research presented limitations, in addition to the limited literature that addresses the subject, the use of *Proxies*, such as the disclosure index to operationalize public transparency and the Gross Domestic Product (GDP) to operationalize economic development that addresses several aspects. Therefore, it is suggested that future studies verify the implementation of Asset Accounting Procedures (PCP) in public agencies in a critical way to the requirements of the standards and the way in which the municipalities of small municipalities exercise their internal control, considering areas such as health, education, sanitation and environment, public safety, fiscal management, transparency, human resources, planning and how accounting can contribute to the harmonization of these issues in the public sector through simplified models of adequacy.



REFERENCES

- Akinleve, G. T., & Alaran-Ajewole, A. P. (2018). Effect of International Public Sector Accounting Standards (IPSASs) on information delivery and quality in Nigeria. *Research Journal of Finance and Accounting*, 9(6), 147-163. <https://doi.org/10.1108/IJPSM-12-20>
- Amaral, L. B., Gonçalves, S. R., & Neto, J. E. B. (2022). Efeitos do desenvolvimento socioeconômico sobre a transparência pública em municípios brasileiros. In XLVI Encontro da ANPAD - EnANPAD 2022. Retrieved from <https://anpad.com.br/uploads/articles/120/approved/23edd566480c510a2d22eb3f2fb04a62.pdf>
- Baldissera, J. F., Dall'Asta, D., Casagrande, L. F., & Oliveira, A. M. B. D. (2020). Influência dos aspectos socioeconômicos, financeiro-orçamentários e político-eleitorais na transparência dos governos locais. *Revista de Administração Pública*, 54, 340-359. <https://doi.org/10.1590/0034-761220190048>
- Castro, M. C. C. S., da Cunha, J. V. A., Scarpin, J. E., & de Souza Francisco, J. R. (2019). Índice de Disclosure dos Estados Brasileiros e do Distrito Federal com base nas Normas Brasileiras de Contabilidade Aplicadas ao Setor Público: uma análise da similaridade dos entes públicos. *RC&C-Revista Contabilidade e Controladoria*. <https://doi.org/10.5380/rcc.v10i2.58271>
- Chan, J. L. (2003). Government accounting: An assessment of theory, purposes and standards. *Public Money and Management*, 23(1), 13–20. <https://doi.org/10.1111/1467-9302.00336>
- Cuadrado-Ballesteros, B., Santis, S., & Bisogno, M. (2022). Public-sector financial management and e-government: The role played by accounting systems. *International Journal of Public Administration*, 45(8), 605-619. <https://doi.org/10.1080/01900692.2020.1868506>
- Cuadrado-Ballesteros, B., Citro, F., & Bisogno, M. (2020). The role of public-sector accounting in controlling corruption: An assessment of Organisation for Economic Co-operation and Development countries. *International Review of Administrative Sciences*, 86(4), 729-748. <https://doi.org/10.1177/0020852318819756>
- Da Silva, P. S. T., Monte-Mor, D. S., & Rodrigues, V. R. dos S. (2020). A influência do nível de transparência da gestão pública na quantidade de disclosure informacional dos municípios capixabas. *Revista Mineira de Contabilidade*, 20(3), 18–31. <https://doi.org/10.21714/2446-9114RMC2019v20n3t02>
- Delamora, A., Gonçalves, M., Gama, J. R., & Caliman, D. R. (2020). Disclosure dos elementos patrimoniais do setor público na região Sudeste. *Sociedade, Contabilidade e Gestão*, 15(4), 68-87. https://doi.org/10.21446/scg_ufrj.v0i0.21945
- Dias, A. A., & Wilbert, M. D. (2021). Relação entre transparência orçamentária e indicadores de situação fiscal, situação econômica e de qualidade de vida. In 22° USP International Conference in Accounting. Retrieved from <https://congressousp.fipecafi.org/anais/22UspInternational/ArtigosDownload/3692.pdf>
- Franke, L. L. M., Visentini, M. S., Söthe, A., & Santos, M. dos. (2020). A transparência pública nos municípios integrantes do Corede/Missões-RS e sua relação com os indicadores socioeconômicos. *Práticas de Administração Pública*, 4(1), 40–62. <https://doi.org/10.5902/2526629242806>



- Mata, R. S. da (2022). Índice de disclosure dos procedimentos contábeis patrimoniais no setor público: Uma análise dos municípios do Estado do Espírito Santo. *Revista Catarinense da Ciência Contábil*, 21, e3327. <https://doi.org/10.16930/2237-766220223327>
- Piccini, A. J. (2018). Disclosure dos procedimentos contábeis patrimoniais no setor público: Uma contribuição na identificação do estágio de adesão dos municípios brasileiros (Master's thesis). Programa de Pós-Graduação em Ciências Contábeis da Fundação Instituto Capixaba de Pesquisa em Contabilidade, Economia e Finanças-FUCAPE, Vitória, ES, Brasil. Retrieved from <https://fucape.br/producao-academica-1/disclosure-dos-procedimentos-contabeis-patrimoniais-no-setor-publico-uma-contribuicao-na-identificacao-do-estagio-de-adesao-dos-municipios-brasileiros-2/>
- Piccini, A. J., Bezerra Filho, J. E., & Ribas Marques, L. (2022). Disclosure dos procedimentos contábeis patrimoniais: Estágio de adesão dos municípios brasileiros. *Sinergia. Revista do Instituto de Ciências Econômicas, Administrativas e Contábeis*, 26(1). <https://doi.org/10.17648/2236-7608-v26n1-12576>
- Santos, H. G. dos, Wakim, E. A. de M., Mendonça, K. F. C., & Taveira, L. D. B. (2021). Transparência pública passiva: Uma análise de seus determinantes no estado de Minas Gerais. *Revista Mineira de Contabilidade*, 22(3), 60–71. <https://doi.org/10.51320/rmc.v22i3.1189>
- Secretaria do Tesouro Nacional. (2020). Plano de implantação dos procedimentos contábeis patrimoniais. Brasília: Autor. Retrieved from https://siconfi.tesouro.gov.br/siconfi/pages/public/arquivo/conteudo/Portaria_n_548_de_24_de_setembro_de_2015_Anexo_PIPCP_DOU.pdf
- Silva, W. A. D. O., & Bruni, A. L. (2019). Variáveis socioeconômicas determinantes para a transparência pública passiva nos municípios brasileiros. *Revista de Administração Pública*, 53, 415-431. <https://doi.org/10.1590/0034-761220170383>
- Souza, G., Bispo, J. S., & Ribeiro, J. (2021). Efeitos da governança pública no desenvolvimento econômico dos municípios da região metropolitana de Salvador. In VII Congresso UnB de Contabilidade e Governança & IV Congresso UnB de Iniciação Científica em Contabilidade e Governança. Retrieved from <https://conferencias.unb.br/index.php/ccgunb/ccgunb7>
- Vieira, M. A., & De Ávila, L. A. C. (2020). Nível da transparência pública e as características socioeconômicas dos municípios brasileiros. *Revista de Contabilidade e Controladoria*, 11(3). <http://dx.doi.org/10.5380/rcc.v11i3.71604>