Chapter 123

Quality of government accounting and tax information: An extract from Rondônia

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ABSTRACT
The present study aimed to analyze the quality of governmental accounting and fiscal information in the State of Rondônia and its municipalities in the Brazilian public sector accounting and fiscal information system (SICONFI) and its relationship with the number of inhabitants and territorial area. Applied research was carried out, using secondary and bibliographic sources, with a qualitative approach, deductive in terms of method and exploratory in terms of purpose. Data collection was carried out on the official website of the National Treasury. Among the results, it was observed that the State of Rondônia occupies the 4th (fourth) place in the ranking of the 27 (twenty-seven) states of the federation, surpassing older states and with a greater population contingent, such as Rio Grande do Sul, Holy Spirit, among others. Among the best-placed municipalities in the state of Rondônia are Santa Luzia d'Oeste, Cerejeiras, and Ji-Paraná. In response to the research problem, it was identified that there is no correlation between the quality of the governmental information provided presented in the ranking with the population contingent and the territorial area, such as the state of Rondônia and the municipality of Santa Luzia d'Oeste, which is the 1st (first) in the ranking, despite having a population of only 6,216 (six thousand, two hundred and sixteen inhabitants) and a territorial area of 1,197,796 km² (one million, one hundred and ninety-seven thousand, seven hundred and ninety- seven six square kilometers), smaller than many municipalities that obtained worse rankings.

Keywords: Tax Information, Accounting Government Information, Quality, Siconfi, Rondônia.

1 INTRODUCTION

To promote the improvement of the quality of accounting and tax information in Brazil, both by the National Treasury and by the various users of information, the National Treasury Secretariat created the ranking of the quality of accounting and tax information to assess the consistency of the information received by through the Brazilian Public Sector Accounting and Tax Information System (SICONFI), (Brasil, 2020a).

The main tools for the management and administration of the Federal Government are called structuring systems and are operated by the Federal Data Processing Service (SERPRO). These complex

systems are essential, running on a mainframe and widely used by the public sector, storing vital information for the functioning of the state apparatus in different processes (Cintrão & Bizelli, 2013).

The information provided by Siconfi is processed by the Federal Data Processing Service (SERPRO) which was created by Law No. 4,516/1964. It is the largest public company providing information technology services in Brazil and is linked to the Ministry of Economy. Its core activity is the provision of information technology services, notably to the Brazilian public sector, whether federal, state, or municipal bodies. Its provision of network services covers the entire national territory (SERPRO, 2020).

The accounting and tax information quality ranking was created in 2018, which receives information through Siconfi and subsequently makes it available for public access. The first version of the ranking was based on 2018 data and used simple checks, such as checking the equality of values between different reports. The ranking is divided into four evaluation dimensions, namely: information management; accounting; Supervisor; and accounting x tax. It should be noted that the latter was not used in 2018 (Brasil, 2019).

For the following year, two versions of the ranking were developed: one responsible for consolidation; this version verifies the data that were in the Siconfi database on 02/06/2020, and the other, an online; version that looks at the last existing information in the Siconfi database. This version is updated daily and reflects any corrections made to the statements after the cut-off date used for the consolidation of public accounts (CRC-MG, 2020; Brasil, 2019).

In the search for greater improvement, for the coming years, the ranking will bring even more innovations, such as the inclusion of the Matrix of Accounting Balances (MSC) in the list of evaluated information, the crossing of Siconfi data with other databases, the creation of grades for the performance of the entities, etc. It is still being evaluated whether it will be a new dimension or whether these checks will be inserted into the existing ones (SICONFI, 2020).

The quality of accounting information has been discussed at great length in terms of its usefulness in decision-making and control processes within administrative organizations. These discussions reveal the importance of accounting as a mechanism for building organizational information (Araújo & Calado, 2017).

Within the scope of public administration, the impacts on the usefulness of accounting information take on a greater proportion than those arising from the private sector, since there is a greater level of complexity in the relationships with the various stakeholders of this information and, in addition, the constant concern with the efficiency of government actions and the realization that information in public administration is often distorted, others hidden and insufficient, which imposes the existence of adequate internal control systems that allow the reduction of information asymmetry (Cavalcante & Lucas, 2013).

Given the above and the topicality of the subject, we seek to answer the following question: What is the level of quality of accounting information in the state of Rondônia and its municipalities?

Thus, the research aims to analyze the level of quality of accounting information in the State of Rondônia and the municipalities, the position compared to other Brazilian states in the light of the ranking

released by the National Treasury through the following specific objectives: I. compare the state of Rondônia with the other Brazilian states; II. Highlight the municipalities in the state of Rondônia that are better positioned in the ranking, as well as highlight the municipalities that occupy the worst positions; It is; III. Identify the strengths and weaknesses of the municipalities of Rondônia regarding the quality of accounting and tax information.

The present study is justified by recognizing the importance of the characteristics of the quality of government accounting and tax information, adding to the relevance for the State of Rondônia, as there is a low number of studies related to the subject. Thus, we seek to reflect and discuss, based on related literature, based on the assumption that government accounting information seeks to serve various stakeholders.

Exploratory research of an applied nature was carried out from secondary sources originating from government information and bibliographical research with a qualitative approach. The deductive method was used due to the analysis of general information at the level of Brazil to obtain particular information regarding the State of Rondônia.

1.1 QUALITY OF GOVERNMENT INFORMATION

As Araújo et al (2012) emphasize, studies developed with a focus on Information Quality are fundamental for facing the difficulties in dealing with everyday information, based on the assumption that data and information are synonymous.

To keep up with global transformations and remain competitive, Brazilian public administration had to adapt and make use of new management technologies, aiming to provide greater transparency to society, in the same way as the private sector. In this way, competitiveness, globalization, and new technologies have become challenges to be faced and implemented by government entities as well (Paludo, 2010).

In the understanding of Andrade (2020), the term quality can be used and preceded by adjectives such as bad, good, or excellent and represents the degree to which a set of characteristics correlate to a given object, to satisfy certain requirements. On the other hand, the concept of information is associated with significant data entered into the system that must be understood as facts about an object, which can be related to both an entity and an item.

According to Barbosa (2000), quality tools are intended to organize and structure the production process, contributing to the analysis and treatment of data, statistical survey, fault detection, and search for solutions, which helps the manager in the decision-making process.

Unlike the private sector, the public sector does not aim for profit, so the tendency is to optimize its resources, reducing costs, in the search for excellence in the services offered to society. Therefore, it is expected that the public sector professional, being a manager or a career server, perform public services following the principles adopted by the federal constitution. Its performance can be noted in the quality of the services offered directly or indirectly to citizens, who expect to receive the best care in terms of services

provided by government organizations (Cavalhero, 2020).

Ferreira (2011) in his study, identified more than 100 information quality attributes, of which the 40 (forty) most relevant were classified, and these were divided into three categories, namely: the medium category with 16 attributes, the content category with 13 attributes and the use category with 11 attributes make up the use category the following attributes: compatibility, understandability, convenience, importance, interpretability, pertinence, relevance, significance, sufficiency, usefulness, and informative value. During this study, a correlation was made between the 11 attributes mentioned above belonging to the use category, with the purposes listed in the ranking dimensions.

1.2 GOVERNMENT ACCOUNTING AND TAX INFORMATION

The disclosed accounting information aims to reduce information asymmetry and assist in monitoring contracts, additionally, one of the qualitative characteristics of accounting information is that it must be relevant to the user, containing value and significant content (Lopes & Martins, 2005).

Following this reasoning, Iudícibus and Marion (2006), state that improvement accounting information must have some characteristics such as comprehensibility, relevance, reliability, and comparability. Currently, the so-called fundamental qualitative characteristics of accounting information have been added, which are: Verifiability and timeliness (CPC 00, 2011).

According to Cruz and Ferreira (2008), the value of information is attributed not only to the quantity that is provided but also to its usefulness and the understanding that the user has of it. The information made available, in addition to being understandable to users, must be able to communicate the real meaning they express, so as not to appear misleading.

In the concept of Valente (2014), the accounting information inserted in the specific context of use by market analysts and investment professionals, has important value for this user group, in terms of need regarding the use of this information. Which have aspects of form and content, to be considered in the communication process to achieve the objective of generating knowledge in the individual or group of interest (Barreto, 1994).

Accounting information is essential for organizations, both public and private, with it entities can direct the path they will take and adjust possible errors they encounter (Maciel & Callado, 2019).

For Moura, Franz, and Cunha (2015), the analysis of the quality of accounting information has been occupying a prominent place among current topics in the study of accounting theory, since, by highlighting quality information, the degree of uncertainty is reduced, the asymmetry of information and there is also an improvement in the efficiency of the public agency.

Within the scope of public administration, the impacts on the usefulness of accounting information take on a greater proportion, since there is a greater level of complexity in the relationships with the various parties interested in this information and, in addition, the constant concern with the efficiency of government actions and the finding that information in public administration is often distorted and

insufficient requires the existence of adequate internal control systems that allow the reduction of information asymmetry in agency relations (Cavalcante & Luca, 2013).

For Herbest (2010), the new accounting information from the public or government sector provides a greater disclosure of public accounts, as its focus is on equity information, thus based on disclosure. this promotion of accountability occurs through greater transparency, which accounting professionals call an explicit objective. This information is processed by government information systems.

1.3 BRAZILIAN PUBLIC SECTOR ACCOUNTING AND TAX INFORMATION SYSTEM (SICONFI)

SICONFI was developed as an instrument too, among other objectives, facilitate the production and analysis and interpretation of accounting and tax information, standardize consolidation mechanisms and increase the quality and reliability of accounting, financial information and tax statistics received from Municipalities, States, Federal District and Union (SERPRO, 2020).

The expectation of the National Treasury Secretariat (STN) with SICONFI is that it functions as a tool to increase the transparency of public management, modernize internal accounting practices, assist managers in decision-making and encourage the exercise of citizenship through of social control (Brasil, 2019).

That system consists of two interfaces with different purposes: I. the so-called public area, of free navigation, which is accessible to any interested party; and II. the restricted area, private to registered users. The public area is a communication channel with the entities of the federation and society, where it is possible to check accounting reports related to the Brazilian public sector, news, videos, calendars. On the other hand, the restricted area is intended for the sending of information by the public entity where only the users responsible for sending the information can access it, later making it available to the public. The functionalities contained there refer to the management, carried out by the federative entity, encompassing everything that involves the sending of information (CNMP, 2015a).

According to the National Council of the Public Ministry (CNMP, 2015), there is a technological difference between Siconfi and the old Accounting Data Collection System (SISTN), which was not able to keep up with demands regarding transparency in the provision of data, in addition to present problems related to the validation and processing of information, because according to Pascoaloto (2018), Siconfi is an application, through which public bodies report to the National Treasury Secretariat (STN) and was developed due to the need to implementation of a single plan of accounts, and as an advantage, the standardization in the accounting of budget records, through which the STN issues the publication of the National Public Sector Balance Sheet. (BSPN).

In 2020, Siconfi surpassed the threshold of 100,000 matrices of accounting balances received, a feat that increasingly consolidates the system as a highly effective instrument for receiving and sharing accounting and tax reports from powers and bodies of the federation addressed to the Union , under the Fiscal Responsibility Law (LRF). This is an expressive mark that largely corroborates the expectation of

the National Treasury Secretariat to transform Siconfi into a broad tool of transparency and social control (Tesouro, 2020).

The National Treasury has been working to increasingly improve the quality and availability of this information so that Brazilian society can have a broad view of the stock and composition of debts of entities, two important indicators of their financial health. This effort mainly involves expanding the use of Siconfi data and improving its collection, through the Accounting Balance Matrix (Tesouro, 2020).

1.3.1 Ranking dimensions

According to the National Treasury (2020), the information quality ranking is divided into 04 (four) evaluation dimensions and each of these dimensions brings together a set of verifications that have the same objective or are related to the same information, implemented progressively throughout of the years incorporating concepts evidenced in the Accounting Manual Applied to the Public Sector (MCASP), Manual de Demonstrativos Fiscalis (MDF) in the instructions and guides for completing Siconfi (INDES, 2020).

Table 1 below presents the meaning of the information use attributes proposed by Ferreira (2011), these attributes are included in the purposes of the ranking dimensions.

Table 1- Attributes of use of information quality.

Attributes	**Meaning**
Compatibility	Refers to the adequacy or congruence of the information to the intended purposes.
Relevance	It is the property that identifies the value, interest or implication of the information for the proposed purpose.
Convenience	It is the property of information to be adequate and timely for the intended purposes.
Importance	It refers to the property of information being indispensable for action or decision-making.
Utility	It is the property of information to have some use (it qualifies as useful or useless).
Interpretability	It refers to the degree of difficulty that the user may have to understand, correctly use and analyze the information provided.
Meaningfulness	It is the attribute of information that indicates its value or meaning for a stressed purpose.
Informative Value	It is the ability to provide meaningful data and information for the intended purpose.
comprehensibility	It is the ability of information to be understood, apprehended, and understood.
Relevance	Refers to the applicability of the information about what is being considered or discussed, indicating that it influences the subject in question.
Sufficiency	It is the property that refers to the satisfaction of the information provided for the purpose for which it is proposed.

Source: Ferreira (2011).

The dimensions of quality of accounting information and their respective purpose adopted by Siconfi are presented in Table 2.

Table 2 - Ranking Dimensions and Information Quality Attributes.

Dimensions	Goal
Dimension I - Information Management	Check the behavior of entities in sending information. Ex: sending all statements, meeting deadlines, number of rectifications, etc.
Dimension II - Accounting	Evaluate the received accounting data. Ex: compliance with MCASP rules, consistency between statements, etc.
Dimension III - Tax	Evaluate the tax data received, e.g. adequacy to MDF rules, consistency between statements, etc.
Dimension IV - Accounting x Tax	Perform the crossing between the accounting and tax data received.

Source: Adapted from Treasury (2020).

The checks include concepts highlighted in the Accounting Manual Applied to the Public Sector, in the Tax Statements Manual and the Siconfi Instructions and Guides. The ranking score is calculated based on the general average of correct answers and the standard deviation and takes into account four evaluation dimensions: The ranking thus adds to a series of initiatives that have been conducted by the National Treasury to improve the availability and quality of accounting information throughout the Federation (Brasil, 2019).

It should be noted that there is an estimate for 2021 of the creation of verifications of the Accounting Balances Matrices data, and it is being evaluated whether it will be a new dimension or if these verifications will be inserted in the current dimensions. In addition to new implementations with higher levels of complexity and demand, it should be noted that, following the system adopted so far, it is emphasized that they will not be disclosed in advance, as well as the equations themselves, not excluding the public consultation stage (Treasury, 2020). It should be noted that the implementations continue to be studied in every detail, which will enable greater clarity and transparency for citizens and all interested parties.

2 METHODOLOGY

Research of an applied nature, using secondary and bibliographic sources, with a qualitative, deductive approach in terms of method and exploratory in terms of purpose. According to Gil (2008, p. 45) research is defined: "as the formal and systematic process of developing the scientific method. The fundamental aim of the research is to discover answers to problems through the use of scientific procedures".

Applied research, in turn, has many points of contact with pure research, as it depends on its discoveries and is enriched with their development and has the purpose of practice, whether or not motivated by a need (Gil, 2008; Vergara, 2010).

The qualitative approach is a research whose premise is to analyze and interpret deeper aspects, describing the complexity of human behavior, dealing with the quality of processes that cannot be examined or measured in terms of quantity and still providing more detailed analysis. detailed information on investigations, attitudes and behavioral trends (Marconi & Lakatos, 2010).

According to Gil (2008, p. 28) “The deductive method, according to the classical meaning, is the method that starts from the general and then descends to the particular”. In this specific case, information

at the national level was used to extract the particularities of the State of Rondônia.

Exploratory research is developed to provide an approximate overview of a given fact, with the main purpose of developing, clarifying and modifying concepts and ideas (Gil, 2008).

The research is bibliographic, developed based on material already elaborated, consisting mainly of books and scientific articles and the data were collected from secondary sources, from the federal government information made available by the Ministry of Economy of Brazil and refer to the exercise of 2020, specifically by the National Treasury Secretariat, which was created to provide greater transparency to public accounts. To elucidate the purpose of each of the proposed dimensions to the meaning of the attributes of information use arising from Information Science.

2.1 DATA AND METHODS

Data were collected on the national treasure website in 02 (two) stages:

I. Ranking of Brazilian states with stratification of Rondônia and analysis by degree of information quality;

II. Ranking of municipalities in Rondônia stratified by level of information quality.

The general scoring scale for States and Municipalities presented in Table 1 was used as a parameter for measuring the quality of the information in the state of Rondônia and other states of the federation.

Table 1 presents the general scoring scale for each dimension, both for states and municipalities.

Table 1 - Scoring scale by the dimension of information quality.

Dimensions	**Analysis Items**	**State Score Scale**	**Municipal Score Scale**
Dimension I	Information management.	15	12
Dimension II	Accounting information.	29	24
Dimension III	Tax Information.	12	12
Dimension IV	Accounting Information X Tax information.	12	12
Total		**68**	**60**

Source: Adapted from (Brazil, 2020a)1.

The state ranking compares the performance of the States and the Federal District in 04 (four) dimensions of information quality assessment and each dimension has a specific scoring scale, where through the sum of correct answers, divided by the total of 04 dimensions, it obtains the percentage of correct answers for each State/Municipality.

Data retrieval by the user takes place through a search by positioning the cursor on the data to be searched. In this way, it was possible to obtain the scores of the Brazilian states, the state of Rondônia and its municipalities, 1 Idem.

by dimension, as well as the means and standard deviations for each dimension.

Note that for each dimension there is a specific scoring scale through which the information provided by public entities is measured and which, after being processed, indicates their position in the ranking. It is also observed that the scoring scale for the states and municipalities are divergent in

dimensions I and II, that is, information management and accounting information. However, coincident for dimensions III and IV respectively, this implies that the questions related to fiscal information and regarding the intersection of accounting and fiscal information of states and municipalities are evaluated with the same criteria.

Table 2 – Degree of information quality by State.

Points	County	Parameter
61 to 68	Great	≥ 90%
51 to 61	Very good	≥75 < 90%
40 to 51	Good	≥ 60 < 75%
34 to 40	Regular	≥ 50 < 60%
0 to 33	no quality	< 50%

Source: Adapted from Batista Neto et al (2019).

Table 3 – Degree of information quality by Municipality.

Points	County	Parameter
54 to 60	Great	≥ 90%
45 to 54	Very good	≥75 < 90%
36 to 45	Good	≥60 < 75%
30 to 36	Regular	≥ 50 < 60%
0 to 29	no quality	< 50%

Source: Adapted from Batista Neto et al (2019).

The tables were prepared to summarize the measurement of the degree of quality of accounting information, according to the percentage scale, for the states and also for the municipalities, being arranged as follows: Excellent (greater than or equal to 90%); Very good (greater than or equal to 75% and less than 90%); Good (greater than or equal to 60% and less than 75%); Regular (greater than or equal to 50% and less than 60%); Poor quality (less than 50%). Considering the measurement of characteristic criteria and classification levels (Batista Neto et al, 2019).

3 RESULTS AND DISCUSSION

When analyzing the meaning of the information use attributes listed by Ferreira (2011), we understand that the correlation occurs as shown in Chart 03.

Table 3- Dimensions, Attributes and Purposes of information quality.

Dimensions	CI attribute	Goal
Dimension I - Information Management	Compatibility, Relevance.	Check the behavior of entities in sending information. Ex: sending all statements, meeting deadlines, number of rectifications, etc.
Dimension II - accounting	Convenience, Importance, Usefulness.	Evaluate the received accounting data. Ex: compliance with MCASP rules, consistency between statements, etc.
Dimension III - Tax	Interpretability, Significance, Informative Value	Evaluate the tax data received, e.g. adequacy to MDF rules, consistency between statements, etc.
Dimension IV - Accounting x Tax	Comprehensibility, Pertinence, Sufficiency.	Perform the crossing between the accounting and tax data received.

Source: Authors (2021).

Thus, we understand that the attributes arising from Information Science were considered for the elaboration of the purpose of each of the dimensions.

Table 4 shows the information quality ranking of the 26 (twenty-six) Brazilian states and the Federal District, with emphasis on the state of Pernambuco, which occupies the 1st place in the ranking with a total score of 226, 8 (two hundred and twenty-six points and eight-tenths).

Table 4 - Ranking of information quality of Brazilian states.

States	Ranking position	dimension I	Dimension II	Dimension III	Dimension IV	Total	%	ranking score
Pernambuco	1	14,4	28	11	11	64,4	94,7	226,8
Santa Catarina	2	14,4	28	10	12	64,4	94,7	225,5
Paraíba	3	14,6	29	9	11	63,6	93,5	221,1
Rondônia	**4**	**14,4**	**28**	**9**	**12**	**63,4**	**93,2**	**220,9**
Acre	5	14,8	25	10	11	60,8	89,4	220,0
Mato Grosso do Sul	6	13,9	27	11	10	61,9	91	217,8
Amazonas	7	13,6	28	11	10	62,6	92,1	217,2
Pará	8	14,1	29	8	12	63,1	92,8	215,7
Espírito Santo	9	13,3	27	11	10	61,3	90,1	213,0
Goiás	10	14,1	23	11	10	58,1	85,4	212,1
Bahia	11	14,5	29	10	7	60,5	89,0	211,8
Rio Grande do Sul	12	14,8	28	7	11	60,8	89,4	211,6
Minas Gerais	13	14,3	26	8	10	58,3	85,7	205,3
Mato Grosso	14	13	28	8	12	61	89,7	205,1
Piauí	15	14,1	24	9	10	57,1	84,0	204,8
Distrito Federal	16	13,8	27	9	9	58,8	86,5	204,5
Paraná	17	13,2	27	9	10	59,2	87,1	203,0
Rio Grande do Norte	18	12,2	27	9	12	60,2	88,5	201,6
Ceará	19	14,3	28	7	9	58,3	85,7	201,1
Tocantins	20	14,2	28	9	5	56,2	82,6	196,5
Rio de Janeiro	21	13,1	27	10	6	56,1	82,5	193,8
Alagoas	22	12,5	28	7	11	58,5	86,0	193,3
Sergipe	23	13,8	25	8	8	54,8	80,6	193,1
São Paulo	24	13,4	25	8	8	54,4	80,0	189,9
Maranhão	25	13,8	28	7	4	52,8	77,6	180,9
Amapá	26	13,8	20	9	3	45,8	67,4	172,4
Roraima	27	8,3	0	0	0	8,3	12,2	45,1

Source: Adapted from BRASIL, (2020a), on 21 May 2021.

Rondônia occupies the 4th (fourth) position in the national ranking with a score of 220.9 (two

hundred and twenty-nine points and nine tenths). It is noted that the State of Rondônia complied with the obligations of providing accounting and tax information to Siconfi, as the State has significant successes in all dimensions, and the overall ranking, it occupies 4th place, losing only to the States of Pernambuco, Santa Catarina and Paraíba, leaving behind older and more traditional states such as Goiás and Espírito Santo, among others. This demonstrates commitment and transparency with public accounts.

When we analyze the state of Rondônia with the state of Pernambuco, which occupies the 1st (first) place, it is noticed that in terms of the average number of correct answers differ by only 1 (one) point, which in percentage terms represents 1.5% (one and a half percent), with a difference in ranking scores of only 5.8 (five points and eight tenths). Concerning the second place, there is an even smaller difference.

When comparing with the state of Paraíba, it can be said that it is practically tied in the score with the state of Rondônia, considering that the numbers can be updated daily.

It is observed that the State of Rondônia presents the maximum score in dimension II, which concerns accounting information and the lowest performance regarding dimension III, equivalent to sending tax information, specifically. It is believed that the performance of dimension III, is the point that brought the State to its current position, improving the performance in this aspect for the next year, it is expected that Rondônia occupies the top of the ranking.

About analysis, considering the attributes of quality of Information Science and the parameters developed for this analysis (Tables 2 and 4), it is noted a significant placement of most Brazilian states regarding the quality of information, because when we analyze it, we perceive It is known that the states occupying positions from 1st (first) to 9th (ninth) according to the Siconfi criteria, all fall within the level of quality of information considered excellent, when analyzed in light of the parameters established in the methodology by Batista Neto et al (2019), with percentage hits above 90%. Soon after, the states with a level of quality of information considered very good from the 10th (tenth) to the 25th (twenty-fifth) place, scores above 75% and below 90%. These findings corroborate the study by Batista Neto et al (2019), who, when measuring the Accounting Information Quality Index (IQIC) based on the characteristics of the accounting information carried out on the Manaus/AM city hall information portal, the indices indicated an average percentage of 89%, that is, classified as very good.

Followed by the state of Amapá with 67.4%, attribution of good quality level and finally the state of Roraima with only 12.2% of correct answers, being considered without the quality of information, that is, in addition to not having met the dimensions of Siconfi, are framed as a State that presents reports with low informational quality.

A large difference in scores can be seen from the last place in the ranking of states (Roraima) to the others, this fact is because it does not score and/or does not provide enough information to obtain a score in dimensions II, III and IV .

Note, however, that a score difference among the 05 (five) worst states placed in the ranking, from the 23rd (twenty-third) to the 26th (twenty-sixth) is 20.7 (twenty points and seven tenths) , a great distance

when we observe the first places that from 1st (first) to 5th (fifth) the difference is only 6.7 (six points and seven tenths). That is, it is observed that the states that are in the worst positions have a growing difference in terms of scores.

When observing the information quality ranking of the municipalities in the State of Rondônia, the municipality of Santa Luzia d´Oeste stands out in first place in the information quality ranking with 236.8 (two hundred and thirty-six points and eight tenths) , followed by the municipalities of Cerejeiras with 236.1 (Two hundred and thirty-six points and one-tenth), Ji-Paraná with 234.4 (Two hundred and thirty-four points and 4 tenths), technically tied with the municipality of Alto Alegre dos Parecis. It is noteworthy that the four best-positioned municipalities reached the maximum score in dimension IV, which presents results from the intersection of accounting and tax information received.

In addition, we add that the municipality of Santa Luzia d´Oeste has an estimated population of 6,216 (six thousand, two hundred and sixteen inhabitants), and a territorial area of 1,197,796 km² (One million, one hundred and ninety-seven thousand, seven hundred and ninety-six square kilometers), Cerejeiras with 16,204 (Sixteen thousand, two hundred and four inhabitants), with a territorial space of 2,783,300 km² (Two million, two hundred and eighty-three thousand, three hundred square kilometers) and Ji-Paraná with 130,009 (one hundred and thirty thousand and nine inhabitants) and a territorial unit area of 6,896,649 km² (Six million, eight hundred and ninety-six thousand, six hundred and forty-nine square kilometers). (IBGE, 2020).

The following table shows the population contingent and territorial area of the 05 (five) municipalities best positioned in the ranking and also of the 05 (five) worst.

Table 5 - Number of inhabitants and territorial area.

Placing	County	Population	Land area km ²
1°	Santa Luzia d`Oeste	6.216	1.197.796
2°	Cerejeiras	16.204	2.783.300
3°	Ji-Paraná	130.009	6.896.649
4°	Alto Alegre dos Parecis	13.255	3.958.273
5°	Pimenta Bueno	36.881	6.241.016
48°	Ouro Preto d`Oeste	35.737	1.969.850
49°	Rolim de Moura	55.407	1.457.811
50°	Candeias do Jamari	27.388	6.843.868
51°	Corumbiara	7.220	3.060.321
52°	Rio Crespo	3.804	1.717.640

Sourcee: IBGE, (2020).

From Table 5, it can be seen that the quality of accounting information does not correlate with the number of inhabitants that the municipality has and neither with the territorial area. The municipality of cherry trees obtained a good score in dimensions II, III, and IV, however in dimension I it had a lower performance. This dimension is related to information management. The municipality of Ji-Paraná, on the other hand, had a lower performance in dimensions II and III related to accounting and tax information, respectively. It should be noted that the referred municipality obtained the maximum score in dimension

IV, which refers to the intersection between accounting and tax information.

It is noted that the municipalities of Ji-Paraná, Alto Alegre dos Parecis and Pimenta Bueno, which occupy the 3rd (third), 4th (fourth) and 5th (fifth) place in the Rondoni ranking respectively, have practically the same score, with the positions oscillating by a few tenths.

When analyzing Tables 3 and 6, it is observed that the municipalities in Rondônia that occupy up to the 10th (tenth) position have a level of quality of information considered excellent, high, as they obtained a percentage correct answers above 90%. The municipalities that have rankings between 11th (eleventh) and 40 (fortieth), have levels of information quality considered very good, which demonstrates responsibility and transparency with citizens because the percentage hits are between 75% and 90%, this result comprises more than half of the sample, that is, 30 (thirty) of the 52 (fifty-two) municipalities in Rondônia.

It should be noted that only the last three placed according to the percentage of correct answers acquired were classified as lacking information quality, since they did not reach 50% correct answers.

Table 6 - Ranking of information quality of municipalities in Rondônia.

Counties	Ranking position	I	II	III	IV	Total	Total %	Ranking score
Santa Luzia D´Oeste	1	10,7	23	11	12	56,7	94,5	236,8
Cerejeiras	2	9,8	23	12	12	56,8	94,7	236,1
Ji-Paraná	3	11,5	21	10	12	54,5	90,8	234,4
Alto Alegre dos Parecis	4	10,2	23	11	12	56,2	93,7	234,4
Pimenta Bueno	5	11,5	22	11	10	54,5	90,8	234,3
Porto Velho	6	9,4	22	12	12	55,4	92,3	233,0
Costa Marques	7	10,8	22	10	12	54,8	91,3	232,4
Vale do Paraíso	8	11	21	10	12	54	90	232,1
Primavera de Rondônia	9	8,8	23	12	12	55,8	93	231,4
Teixeirópolis	10	10,2	22	11	11	54,2	90,3	230,7
Cabixi	11	9,7	22	11	11	53,7	89,5	228,4
Campo Novo de Rondônia	12	9,3	21	11	12	53,3	88,8	227,7
Monte Negro	13	10,2	23	9	12	54,2	90,3	227,3
Espigão D´Oeste	14	10,3	22	11	9	52,3	87,2	226,3
Chupinguaia	15	10,5	22	10	10	52,5	87,5	226,1
Mirante da Serra	16	10,5	23	8	12	53,5	89,2	225,1
Itapuã do Oeste	17	8,6	21	11	12	52,6	87,7	224,4
Cacoal	18	11,6	22	8	10	51,6	86	224,1
Cujubim	19	10,5	22	10	9	51,5	85,8	223,6
Presidente Médici	20	10,1	22	10	9	51,1	85,2	221,7
São Felipe D´Oeste	21	11,1	22	10	7	50,1	85,2	221,5
Governador Jorge Teixeira	22	9,5	23	9	11	52,5	87,5	221,5
Urupá	23	10,8	22	10	7	49,8	83	220,1
Parecis	24	10,2	23	11	6	50,2	83,7	219,7
São Francisco do Guaporé	25	10	23	7	12	52	86,7	219,1
Nova Mamoré	26	10,5	21	7	12	50,5	84,2	219,0
Jarú	27	10,9	22	8	9	49,9	83,2	218,3
Nova União	28	8,8	21	9	12	50,8	84,7	218,2
Guajará-Mirim	29	10,1	22	11	6	49,1	81,8	218,0
Machadinho D´Oeste	30	8,8	22	10	9	49,8	83	215,6
Ariquemes	31	9,8	22	9	8	48,8	81,3	214,3

Seringueiras	32	11,1	21	10	4	46,1	76,8	212,9
Pimenteiras do Oeste	33	8,9	21	10	8	47,9	79,8	212,4
Colorado do Oeste	34	9,8	22	9	7	47,8	79,7	211,8
Buritis	35	9,8	20	12	3	44,8	74,7	210,3
Alto Paraíso	36	9,7	19	10	6	44,7	74,5	208,8
Ministro Andreazza	37	10	22	9	5	46	76,7	207,8
Alta Floresta D´Oeste	38	9,5	20	8	8	45,5	75,8	206,8
Cacaulândia	39	8,7	20	11	4	43,7	72,8	204,0
Vale do Anarí	40	8,2	21	9	7	45,2	75,3	203,1
Novo Horizonte do Oeste	41	9,2	20	10	4	43,2	72	202,7
Vilhena	42	10,3	21	9	2	42,3	70,5	200,6
Theobroma	43	8,8	21	8	5	42,8	71,3	197,3
Castanheiras	44	9,2	19	9	3	40,2	67	195,4
Nova Brasilândia D´Oeste	45	9,2	21	8	3	41,2	68,7	194,3
São Miguel do Guaporé	46	9,2	19	9	2	39,2	65,3	193,0
Alvorada D´Oeste	47	9	22	4	8	43	71,3	192,6
Ouro Preto d´Oeste	48	8,3	20	7	1	36,3	60,5	180,4
Rolim de Moura	49	8	17	9	0	34	56,7	180,0
Candeias do Jamari	50	6,6	0	9	0	15,6	26	152,2
Corumbiara	51	6,5	0	9	0	15,5	25,8	151,8
Rio Crespo	52	4	0	0	0	4	6	107,7
		8,3						

Source: Adapted from BRASIL, (2020a), on 21 May 2021.

Among the 52 (fifty-two) municipalities in the State of Rondônia, they appear with the 05 (five) worst positions in the information quality ranking: Ouro Preto d`Oeste, it is noteworthy that this municipality has a population of 35,737 (Thirty-two) Five thousand, seven hundred and thirty-seven), Rolim de Moura with a population of 55,407 (Fifty-five thousand, four hundred and seven), Candeias do Jamari with 27,388 (Twenty-Seven, three hundred and eighty-eight) inhabitants, Corumbiara which has 7,220 (Seven thousand two hundred and twenty) people in its population contingent and last place the municipality of Rio Crespo with a population of 3,804 (three thousand eight hundred and four) people.

It is noteworthy that the last three municipalities did not present information or did not present the information acceptablely required, in dimensions II and IV, which correspond to accounting information and accounting versus tax information, respectively. It should be noted that the last place, the municipality of Rio Crespo, also did not present information corresponding to dimension III, which provides data related to fiscal information.

Note that the municipality of Rolim de Moura, despite not obtaining correct answers in dimension IV, is technically tied with the municipality of Ouro Preto d'Oeste, which obtained only 1 (one) point.

It was observed that among the five municipalities in the State with the worst placement, they scored in dimension I (information management) and that only the municipality of Ouro Preto d`Oeste achieved scores in all dimensions, the others: Candeias do Jamari, Corumbiara and Rio Crespo did not meet dimension II (accounting information), and the latter also had its score zeroed in dimension III, corresponding to fiscal information.

4 FINAL CONSIDERATIONS

This study aimed to analyze the quality of government accounting and tax information, through exploratory research based on secondary and bibliographic sources, with a qualitative approach and deductive method. About the problem, we sought to understand whether the position in the ranking of quality of accounting information is correlated with the size and number of inhabitants.

It was found that the State of Rondônia occupies the 4th (fourth) place in the ranking of Brazilian states regarding the disclosure of government accounting and tax information, only below the states of Santa Catarina, Pernambuco and Paraíba and that the position of the state of Rondônia it is above older states, with a larger population, technically more advanced, such as: Espírito Santo, Goiás, São Paulo, Rio Grande do Sul, among others (Table 4). Thus, it was noticed that the quality of government accounting information between the states does not correlate with the number of inhabitants that the municipality has and neither with the territorial area.

The 10 (ten) best-positioned municipalities in Rondônia were classified as having high quality according to parameters prepared by Batista Neto et al (2019), (Tables 2 and 4), since they have more than 90% of correct answers in the regarding sending information.

Concerning the municipalities of Rondônia (Table 5), it was noted that the municipalities of Santa Luzia d`Oeste, Cerejeiras and Ji-Paraná are the best placed in the ranking. It is worth noting that Santa Luzia d`Oeste and Cerejeiras are small municipalities. It was identified that the municipalities of Candeias do Jamari, Corumbiara and Rio Crespo are the municipalities of Rondônia that occupy the worst positions.

In addition, the estimated number of inhabitants and the territorial unit area (Table 5) of the referred municipalities were researched and it was found that the quality of the information is also not related to the size of the municipality, as is the case of the municipality of Santa Luzia d`Oeste , which is in first place and has a population contingent and area much smaller than many municipalities that obtained placements far below, in this case: Ji-Paraná, Candeias do Jamari, Corumbiara and others. This finding confirms the same situation in the Brazilian states, since the quality of government accounting information among the municipalities in Rondônia does not correlate with the number of inhabitants, nor with the territorial area.

As a suggestion for future research, it is recommended to investigate the determining factors for the quality of government information such as budget, academic and technical training of the team, training and supervision, among others, since it is not related to the size of the state or county.

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