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## The Relationship between Accounting Disclosure and the Socioeconomic Characteristics of Municipalities of Paraná

### ABSTRACT

**Objective:** To verify which socioeconomic and political characteristics are associated with the level of disclosure of accounting information, based on the Brazilian Accounting Norms Applied to the Public Sector (NBC TSP).

**Method:** A multiple regression analysis was used to quantitatively approach the problem, from a sample composed of 164 municipalities in Paraná, based on data released in the year 2016. We analyzed a Disclosure Index (hereafter DI) of accounting information, calculated for each municipality obtained from electronic portals, and its relationship with variables representing socioeconomic and political characteristics.

**Originality/Relevance:** An approach using the DI was adopted, based on the premises established by the NBC TSP and MCASP, relating the disclosure of accounting information with the social, political, and economic characteristics of the municipalities of Paraná.

**Results:** We found that none of the municipalities fully complied with the determinations of the NBC TSP and MCASP, with the highest DI of 85% being attained by just three municipalities. GDP per capita had a positive impact on the DI, while reelection and the Midwestern mesoregion of the state had a negative impact.

**Theoretical/Methodological contributions:** We have expanded the discussion of transparency by introducing an approach based on the disclosure index for each municipality and how it is related to social, political, and economic characteristics, which are factors that can influence the speed and direction of reforms.

**Keywords:** Public Sector. Accounting information. Disclosure index. Municipalities of Paraná.

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## 1 INTRODUCTION

The International Public Sector Accounting Standards (IPSAS) have become one of the most popular tools implemented by governments to guarantee greater transparency and accountability (Williams & Hussein, 2019). To Gourfinkel (2022) realizing the convergence process represents an opportunity for better quality, reliability, and comparability, and it also has a positive impact on the decision-making process and public sector performance.

In Brazil, the convergence process began in 2007 with the creation of the Convergence Management Committee, which was a result of Resolution 1,103/07 of the Federal Accounting Board. In any event, to Azevedo and Pigatto (2020) and Gama, Duque and Almeida (2014) it only occurred effectively in 2008 with the publication of Strategic Guidelines for Applied Accounting in the Brazilian Public Sector and the issuing of the Finance Ministry's Ordinance n. 184/2008 (Neves & Gómez-Villegas, 2020). These documents are considered landmarks in the implementation of a new model of applied accounting in the public sector (Feijó & Bugarim, 2008).

Also in 2008, the Federal Accounting Board issued the first Brazilian Norms of Accounting Applied to the Public Sector (NBCASP), as NBC T 16, elaborated based on the IPSAS (Lima, Guedes, & Santana, 2009), and the National Treasury Secretariat (STN) issued the Manual of Applied Accounting for the Public Sector (MCASP) with the objective of standardizing accounting procedures within the context of public entities (Cardoso, Aquino, & Pigatto, 2014).

Thus, these landmarks in Governmental Accounting came to demonstrate a patrimonial aspect, making it possible to present more transparent and comparable statements which provide an appropriate presentation of accounts in the application of public resources (Aquino, Lino, Cardoso, & Grossi, 2020; Azevedo, Aquino, Neves, & Silva, 2020; Caperchione, 2015). The adoption of accounting rules with a patrimonial focus and the fulfilling of budgetary and fiscal responsibility precepts formed a succession of hybrid institutions (Aquino & Batley, 2021).

The information provided about accounting inform the monitoring of the situation in public bodies, with accounting statements being the main means of disclosing and controlling the application of public resources, having the objective of reducing the asymmetry of information among managers, the population, and other users of accounting information (Castro & Cunha, 2014; Costa & Pelech Junior, 2021). It is important to observe that the Court of Accounts, through its data collection systems also reduces the asymmetry of information between the entity and its respective external control body (Lino & Aquino, 2018), and also plays a relevant role in the convergence process with the IPSAS (Aquino, Azevedo, Lino, & Cardoso, 2016).

However, since demonstrating does not signify just disseminating but disseminating with quality, opportunity and clarity (Castro, Cunha, Scarpin, & Francisco, 2019; Dantas, Zendersky, & Niyama, 2005), previous studies have related the reality in Brazil. Baldissera, Walter, Fiirst and Asta (2019), for example, verified that the information available on transparency portals does not have the quality and is not sufficient to provide what is required by the Access to Information Law, including its budgetary aspects (Azevedo, Cardoso, Cunha, & Wampler, 2022). In addition, various studies have evaluated the association between transparency and the economic, social, and political aspects of public entities, each of which requires a specific approach (Bernardo, Reis, & Sediya, 2017; Cruz, Silva, & Santos, 2009; Cruz, 2010; Cruz, Ferreira, Silva, & Macedo, 2012; Lock, 2003; Nascimento, 2020; Oliveira, Silva, & Moraes, 2008).

Other authors have studied the existing relationships among economic and social variables from a disclosure perspective (Avelino, 2013; Castro, 2016). Williams and Hussein (2019) found that the adoption of the IPSAS increases the level of transparency and the presentation of accounts in relation to governmental resources. This ratifies the relevance of the adoption of the NBC TSP to improve the quality of accounting information in the public sector (Gama *et al.*, 2014; Neves & Gómez-Villegas, 2020), bearing in mind that transparency should not be considered a mere formality.

In this sense, this study is distinct in adopting an approach using the Disclosure Index (DI) based on assumptions established by the NBC TSP and the MCASP related to disclosing accounting information with social, political, and economic characteristics in municipalities in the state of Parana. Even though this study uses data from 2016 to elaborate its DI, more recent studies, such as Castro *et al.* (2019) and Mata (2022) for example, indicate that this subject remains current.

This debate is important for the public sector because there is a need for a major academic and conceptual discussion of the themes related to the public area (Castro, 2016). Changes in financial management are affected by social, political, and organizational issues which, in turn, influence the direction and speed of reforms (Manes Rossi, Caperchione, Cohen, & Brusca, 2019). However, even with these reforms, the budgeting bias is very strong in Brazil, which ends up being functional for political negotiations but also impedes transparency (Aquino & Batley, 2021). Thus, Prado and Paiva (2017) affirm that there are still challenges that need to be faced for its definitive application. The transparency of governments to their citizens is seen as a vital factor for accountability, and as a result the consolidation of democracy (Zuccolotto & Teixeira, 2014).

In this way, this study seeks to contribute to the comparative analysis of results obtained in more recent studies with the results of 2016, which makes it possible to identify whether the actions adopted over the years have improved the DI. This is because the result obtained by the DI is static and refers to a given moment in time. Now that it is possible to make a comparison, we will be able to verify whether the actions adopted by the entities involved in the strengthening of public transparency have influenced accounting information, making it possible to identify whether the DI has improved or not.

## 2 LITERATURE REVIEW

The convergence of Brazilian norms with the IPSAS is a modernization process which has the benefit of making it possible to compare entities and countries which are adopting these norms (Brusca, Gómez-Villegas, & Montesinos, 2016; Brusca & Martínez, 2016). In addition, they contribute to transparent and responsible actions in public administration, and consequently there should be an improvement in the quality of accounting information (Azevedo *et al.*, 2020; Melo & Buenos Ayres, 2014).

It should be mentioned that the internationalization of accounting applied to the public sector began with the founding of the International Federation of Accountants in 1977 which sought to strengthen public sector accounting worldwide (Gama *et al.*, 2014; Niyama, 2010; Prado & Paiva, 2017), and was responsible for the issuing of the IPSAS. However, in Brazil it was only in 2008 that the process began with the publications of the NBC TSP, based on the IPSAS (CFC, 2007).

These norms, whose work was developed by the convergence committee and coordinated by the Federal Accounting Board, addressed general concepts and fundamental principles (Cardoso *et al.*, 2014) and its objective was to strengthen and standardize accounting procedures within the national context. In 2008, the MCASP was published and elaborated by

the pela STN, and it was divided into two volumes that treated revenues and expenses. This was the first edition of a document that today is a normative reference for Brazilian government accountants.

With the adoption of the NBC TSP and the MCASP, new accounting statements came to be required, which increased fiscal credibility and improved the quality of decision making in public entities (Neves & Gómez-Villegas, 2020). In addition, the norms promoted a distinction between the public budget and public patrimony through the adoption of a competence regime, unlike previous budgets in which attention was paid just to the financial aspects of the cashflow regime (Vicente, Morais, & Neto, 2012).

This model of hybrid institutions (Aquino & Batley, 2021) has been the object of various studies, of which we can highlight Azevedo and Pigatto (2020) which sought the roots of budgetary and patrimonial accounting in Brazil, and a study by van Schaik (2021), which presents a proposal of how to conciliate accounting and budgetary information which are in different databases.

In relation to normative actions, the STN published in 2021 the 9th edition of the MCASP, which is mandatory for the country, its states, the Federal District and its municipalities. Lima, Régis and Santos (2019) observe that the MCASP seeks to standardize Brazilian accounting with the IPSAS. The content of the MCASP is divided into six parts, namely: (i) General Part – Accounting Applied to the Public Sector; (ii) Part I – Budgetary Accounting Procedures; (iii) Part II – Patrimonial Accounting Procedures; (iv) Part III – Specific Accounting Procedures; (v) Part IV – Chart of Accounts Applied to the Public Sector; and (vi) Part V – Accounting Statements Applied to the Public Sector.

The increase in the fiscal transparency of governments with the publication of planning and budgetary data has been an international demand (Dias, Aquino, Silva, & Albuquerque, 2020). However, despite the actions taken to intensify transparency, those who govern still tend to manage fiscal and budgetary earnings and/or use political and socioeconomic information to take actions that are to their benefit, mainly in maintaining their positions or that of their parties (Rocha, Araújo, & Brunozi Júnior, 2021).

It should be noted that it was with the Fiscal Responsibility Law, published in 2000, that the theme of transparency gained impetus (Sacramento & Pinho, 2008). However, during the following decade, Lock (2003) found that public sector entities did not fulfill the most basic aspects of the legislation, even in the capital cities. It was possible to verify that the Municipal Human Development Index and the Literacy Rate influenced the level of transparency (Melo, Martins & Martins, 2016).

During this same period, international studies found that larger cities had higher disclosure indices, which were influenced positively by socioeconomic characteristics, such as per capita income, indebtedness, and financial situation (Gandía & Archidona, 2008; Pérez, Bolívar, & Hernández, 2008; Styles & Tennyson, 2007). This relationship was also identified on the country level (Oliveira *et al.*, 2008), even though distinct variables were used. Pinho (2006) also adopted the premise that more developed entities, or those with the best economic, social, political, and technological conditions were better prepared to implement electronic portals.

According to Castro et. al (2019), the variables that best reflect economic and social conditions are: Budgetary Revenues, Federal Funds Transfers, GDP per capita, the Human Development Index, the Firjan Municipal Development Index, the Firjan Index of Fiscal Management, and the Literacy Rate.

Budgetary revenues, especially tax revenues and fund transfers represent the main financial resources for public entities (Cruz, 2010). These transfers offer better economic

conditions to the entities that benefit from them (Castro et. al, 2019) and contribute to better transparency (Avelino, 2013).

GDP per capita is an indicator of the level of economic activity and considers all residents in its calculation. It is expected that more developed public entities will have greater indices of management transparency, and as a result, a greater level of information disclosure (Pinho, 2006; Castro et. al, 2019). The Human Development Index is a measure which takes into consideration the dimensions of income, education, and health, and serves as a counterpoint to GDP (Oliveira et. al, 2008; Castro et. al, 2019). The Firjan Municipal Development Index (FMDI) variable follows the socioeconomic development of Brazilian municipalities, based on three fundamental areas of human development: education, health, and employment and income (Castro et. al, 2019; Santos, Wakim, Mendonça e Taveira, 2021), ranging from 0 to 1 (Cruz, 2010). In addition, the variables Total Assets and Population make it possible to evaluate the effect of the size of municipalities on the DI.

The degree of urbanization and the control for regions makes it possible to verify whether a municipality's level of development or its region affect the transparency of accounting information. The reelection variable was included in Marciniuk and Bugarin's study (2019) with the objective of verifying whether reelection for the analyzed period can be considered a mechanism that stimulates transparency and democratic control.

Previous studies have indicated that various factors can influence transparency in governments. In the accounting reform of the public sector, institutional capital is an indispensable condition for the adoption of new administrative practices and financial control in local governments in Brazil (Lino, Carvalho, Aquino, & Azevedo, 2019). Thus, associating characteristics of public entities and their respective levels of disclosure are important and relevant to understanding the current context and promoting changes.

### 3 METHODOLOGICAL PROCEDURES

This study is of a descriptive nature and employs a quantitative approach. We employed documental analysis to attain our proposed objective of investigating the socioeconomic and political characteristics which are determinant of the level of transparency of accounting information in municipalities in the State of Paraná. To accomplish this, we use 2016 information for the 399 municipalities of the State of Paraná.

It should be noted that the timeframe for implementing the Chart of Accounts Applied in the Public Sector (PCASP) and Accounting Statements Applied in the Public Sector (DCASP) was originally the beginning of 2013 in STN Ordinance n. 406/2011. However, STN Ordinance no. 753/2012 extended this period to the end of 2014. Even so, the Court of Accounts of the state of Paraná (TCEPR) maintained the original timetable.

Within this context, it is important to point out that the choice of the year 2016 is relevant because it was the second year in which the Cash Flow Statement (DFC) was mandatory. This fact reinforces the obligation of disclosing accounting statements which will be part of the DI in Part V of the MCASP. In addition, for this study, we analyzed the verifiable items of Parts II, IV and V, which is in line with Castro and Cunha's methodology (2014).

It should also be pointed out that since 2001 municipalities in Paraná have sent accounting data to their Court of Accounts (TCEPR) which elaborates the Accounting Statements of the municipalities and makes them available to society (Aquino & Batley, 2021), contributing to accountability. Therefore, the justification for choosing the municipalities of Paraná is that they initiated their implementation of the PCASP and DCASP in 2013, making it possible for the process to have a more advanced institutionalization in 2016, the year of the

elaboration of the DI, with the degree of institutionalization having a relative role within the context of accounting reform (Azevedo, Lino, & Diniz, 2019).

Thus, the ideal sample, with a sample error of 5% and a level of confidence of 95% would be 196 municipalities, in accordance with Equation 1:

$$n = \frac{N \times z^2 \times p \times (1 - p)}{(N - 1) \times e^2 + z^2 \times p \times (1 - p)} \quad (1)$$

In which  $n$  is the size of the sample;  $z$  is the  $z$  score for a level of confidence of 95%, or in other words, 1.96;  $e$  is the margin of error of 5%;  $p$  is the probability of occurrence, defined as 50%, and  $N$  is the size of the population of the 399 municipalities.

After verifying the quantity of municipalities for an appropriate sample, it was defined using Microsoft Excel's random tool. Of the sample's 196 initial municipalities, 20 (twenty) were excluded because they did not have an official home page or transparency portal when the data was collected, and 12 others were excluded because they did not have the information necessary for the independent variables in 2016. In this manner, the sample of 164 municipalities was no longer probabilistic, and thus became based on convenience.

The data for the formation of the DI was extracted from the official home pages of the municipalities. The data collection for the independent variables used the database provided by the STN, the Brazilian Institute of Geography and Statistics (IBGE), the Electoral Supreme Court, the Federal Government's Transparency Portal, the Federation of Industries of the State of Rio de Janeiro, and the Paraná Institute of Economic and Social Development.

With the sample's municipalities defined, we identified the DI for the 2016 data for each accounting statistic, in accordance with the requirements established by the NBC TSP and the MCASP. To accomplish this, we used the index in accordance with how it was used in Castro and Cunha's study (2014), which measured compliance with the NBC TSP in relation to Parts III, IV and V of the MCASP in the states and the Federal District, because MCASP serves as a reference for accounting procedures that should be adopted by entities and considers the premises established by NBC TSP and the rules of the PCASP.

For the items of Part III of the MCASP we attributed a value of 2 when the item was disclosed in accordance with the rules of the MCASP, 1 when it was just disclosed, and 0 when it was not. The items that do not apply to a given municipality were classified as N/A (not applicable). Meanwhile, for Parts IV and V of the MCASP a value of 1 was attributed when the item was addressed, and 0 when it was not. The definition of a value of 2 for Part III of the MCASP is due to the fact that the specific accounting procedures were the first to be required, with their being mandatory beginning in 2012. The methodology is presented in Table 1.

In this way, the index attributed to each municipality is in keeping with the methodology utilized by Castro and Cunha (2014), according to Equation 2:

$$DI = \frac{\sum a}{N - NA} \quad (2)$$

In which  $DI$  is the Disclosure Index;  $N$  is the total number of criteria;  $NA$  is the number of not applicable items; and  $a$  is the number of items addressed.

Based on previously realized studies, we defined the explanatory variables which are displayed in Table 2.

Table 1  
Parts of the MCASP used in the Disclosure Index

Part of the MCASP	Item of the MCASP	Value
Part III Accounting Procedures	Fund for Basic Education Development and Maintenance and the Valorization of Education Professionals	2: item disclosed in accordance with MCASP.
	Public-Private Partnerships (PPP)	
	Credit Operations	1: item disclosed without observing the rules of MCASP.
	Social Security Regime	
	Active Debts	0: item not disclosed. N/A: not applicable.
Non-binding payments		
Part IV Chart of Accounts Applied to the Public Sector	Public Consortia	
	Adoption of the PCASP, according to the MCASP, detailed on the level required for the consolidation of national accounts	1: item addressed 0: item not addressed
Part V Accounting Statements Applied in the Public Sector	Budgetary Balance	1: item addressed. 0: item not addressed
	Financial Balance	
	Patrimonial Variations Statement	
	Balance Sheet	
	Cash Flow Statement	
	Statement of Changes in Equity	
	Explanatory Notes	

Source: Adopted from Castro and Cunha (2014)

In relation to the variable Total Assets which appears in Table 2, it is important to note that even though it is supported in the literature, it can contain distortions due to the deadlines established by the Implementation Plan for Patrimonial Accounting Procedures (IPPAP), according to the Appendix of STN Ordinance n. 548/2015. This ordinance established deadlines for the recognition of the accrual-basis, measurement and disclosure of goods, rights and obligations which were mandatory for some assets at the beginning of 2017, depending on the size of the municipality. With this, in the exercise of DI collection and analysis (2016) it was not mandatory to recognize some assets by accrual-basis, which could affect the accounting balance of total assets.

After the tabulation of the data, we calculated the average, median, minimum, maximum, standard deviation, and the variation coefficient of the study's variables. Then we performed normality and correlation matrix tests and a multiple linear regression.

DI was treated as the model's dependent variable to identify if there are relationships between DI and the explanatory and independent variables. The statistical model can be described in the following manner:

$$DI_i = \beta_0 + \beta_1 TRANSF_i + \beta_2 REV_i + \beta_3 ASSETS_i + \beta_4 GDP_i + \beta_5 FMDI_i + \beta_6 LIT_i + \beta_7 POPUL_i + \beta_8 URBAN_i + \beta_9 REELEC_i + \beta_{10} MESOREG_i + \varepsilon_i \quad (3)$$

In which  $DI_i$  is the Disclosure Index of municipality  $i$ ;  $TRANSF_i$  corresponds to Federal Funds Transfers to municipality  $i$ ;  $REV_i$  are the Budget Revenues for municipality  $i$ ;  $ASSETS_i$  indicates Total Assets of municipality  $i$ ;  $GDP_i$  is the GDP per capita of municipality  $i$ ;  $FMDI_i$  represents the Firjan Municipal Development Index for municipality  $i$ ;  $LIT_i$  is the Literacy Rate in municipality  $i$ ;  $POPUL_i$  corresponds to the Population of municipality  $i$ ;  $URBAN_i$  is the degree of Urbanization of municipality  $i$ ;  $REELEC_i$  represents Reelection of the mayor of municipality  $i$  in 2016 (dummy variable which is 1 if the mayor is reelected or 0 if not);  $MESOREG_i$  corresponds to the Mesoregion of municipality  $i$  (dummy variable which is 1 for the municipality's mesoregion and 0 for other mesoregions);  $\varepsilon_i$  is the regression's error term.

Table 2  
Research variables

Variable	Proxy	Source	References	Hypotheses
Budget Revenues	Natural logarithm (ln) of Budgetary Revenues	Brazilian Financial database (Finbra)	Cruz <i>et al.</i> (2009); Cruz (2010); Avelino (2013); Castro (2016).	H1: The relationship between budget revenues and DI is statistically significant and positive
Federal Funds Transfers	Natural logarithm (ln) of the sum of financial resources sent to each municipality	Federal Transparency Portal	Avelino (2013); Castro (2016).	H2: The relationship between Federal Funds Transfers to these entities and DI is statistically significant and positive
Total Assets	Natural logarithm (ln) of the municipality's total assets	Finbra database	Gerigk and Clemente (2011)	H3: The relationship between Total Assets and DI is statistically significant and positive
GDP per capita	Natural logarithm (ln) of GDP per capita	IBGE database	Styles and Tennyson (2007); Oliveira <i>et al.</i> (2008); Cruz <i>et al.</i> (2009); Cruz (2010); Avelino (2013); Callegário (2015); Castro (2016).	H4: The relationship between GDP per capita and DI is statistically significant and positive
Firjan Municipal Development Index	FMDI for each municipality	Firjan system	Cruz (2010); Avelino (2013); Castro (2016).	H5: The relationship between FMDI and DI is statistically significant and positive
Literacy Rate	% of literate people above the age of 15	IBGE database	Cruz <i>et al.</i> (2009); Cruz (2010); Castro (2016).	H6: The relationship between literacy rate and DI is statistically significant and positive
Population	Natural logarithm (ln) of Population	Finbra database	Lock (2003); Cruz <i>et al.</i> (2009); Avelino (2013); Castro (2016).	H7: The relationship between population and DI is statistically significant and positive
Degree of Urbanization	% of population which resides in urban areas	IparDES	Teixeira and Guilhermino, (2006); Varela, Martins and Fávero (2012).	H8: The relationship between the degree of urbanization and DI is statistically significant and positive
Reelection in 2016 dummy variable	1 – Mayor reelected 0 – Mayor not reelected	ESC Database	Marciniuk and Bugarin (2019); Araujo and Tejedor-Romero (2016)	H9: Reelection in the municipality has a positive impact on DI
Mesoregion dummy variable	1 – Mesoregion that municipality belongs to 0 – Mesoregion that the municipality does not belong to	IparDES	Savian and Bezerra (2013)	H10: Mesoregion: Identification of mesoregion 1 for the one which the municipality belongs to and 0 for all the others



## 4 RESULTS

The average DI of the municipalities in the sample referring to Part III of the MCASP – Specific Accounting Procedures is displayed in Table 3.

Table 3

**Average Disclosure Index in Part III of the MCASP for the Data Collection Period**

Specific Accounting Procedures	DI (%)
Fund for Basic Education Development and Maintenance and the Valorization of Educational Professionals (FUNDEB)	71%
Public-Private Partnerships (PPP)	0%
Credit Operations	54%
Social Security Regime	64%
Active Debts	63%
Non-Binding Payments	46%
Public Consortiums	28%

Source: Research data (2022)

According to Castro and Cunha (2014), the information in the Specific Accounting Procedures are not necessarily covered by the NBC TSP. This is because, (i) Fundeb has been required for all of these entities since 2009; (ii) PPPs were established in 2004 by Law n° 11,079/2004; (iii) the guidelines for Credit Operations are determined in the FRL; (iv) the Social Security Regime was organized, and its functioning was established by Law n° 9,717/1998; (v) Non-Binding Payments, Public Consortiums and Active Debts are covered by the Federal Constitution of 1988.

Note that there was no introduction of new information and the MCASP proposes the harmonization, measurement, and accounting of this data in a standardized form in all of the entities. However, even in terms of the requirements established by laws that have been in place for some time, many are still not disclosed. In relation to Part IV – Chart of Accounts Applied to the Public Sector, the average disclosure index was 65%, totaling 107 entities which disclosed the Chart of Accounts. Remember that the Court of Accounts of the State of Paraná required the adoption of the PCASP beginning in 2013.

Table 4 reveals the average DI of the analyzed municipalities in relation to the accounting statements established in Part V of the MCASP.

Table 4

**Average Disclosure Index of Part V of the MCASP for the Data Collection Period**

Accounting Statements Applied to the Public Sector	Quantity	DI (%)
Budgetary Balance (BO)	110	67%
Financial Balance (BF)	121	74%
Patrimonial Variations Statement (DVP)	136	83%
Patrimonial Balance Sheet (BP)	138	84%
Cash Flow Statement (DFC)	66	40%
Statement of Changes in Equity (DMPL)	8	5%
Explanatory Notes (NE)	3	2%

Source: Research data (2022)

The municipalities still have not totally disclosed the required statements. Out of the entire sample, only 2 have disclosed all of the accounting statements. In relation to the explanatory notes, which contain additional information and offer detailed descriptions and openings of the disclosed items (Abreu & Bezerra Filho, 2020; Costa & Pelech Junior, 2021), they were presented by 3 municipalities. Therefore, even with the accounting normalization, we may observe a gap in the presentation and disclosure of information which is essential for

the perfect understanding of these municipal accounting statements (Costa & Pelech Junior, 2021).

The DFC and the DMPL were statements which have been rarely disclosed by these municipalities. In terms of the DMPL, it is important to observe that its disclosure is mandatory for state companies and dependent companies constituted in the form of corporations, and it is optional for other Federal bodies and entities (Feijó, Rodrigues, Ribeiro, & Dantas, 2017; STN, 2021).

Next, Table 5 presents the variables' descriptive statistics used in this study in accordance with the previous definitions in Table 2.

**Table 5**  
**The Variables' Descriptive Statistics**

Variable	Average	Median	Minimum	Maximum	Standard Deviation	Variation Coefficient
Disclosure Index (DI)	0.53	0.60	0.05	0.85	0.23	0.43
Budgetary Revenues (R\$)	136,835,638	37,050,515	14,138,527	8,183,405,902	659,140,189	4.82
Federal Funds Transfers to the municipality (R\$)	36,458,795	15,849,884	8,303,960	1,445,917,708	118,549,222	3.25
GDP per capita (R\$)	23,745	21,543	8,723	83,849	10,772	0.45
FMDI	0.72	0.72	0.54	0.87	0.07	0.09
Literacy Rate	0.89	0.90	0.67	0.98	0.05	0.06
Population	40,393	11,516	1,409	1,879,355	157,712	3.90
Total Assets (R\$)	237,140,581	41,836,159	8,461,264	8,040,023,713	866,537,663	3.65
Degree of Urbanization	0.69	0.73	0.19	1.00	0.21	0.30

Source: Research data (2022)

We can verify that the average DI of the sample is 0.53, or in other words, on average the municipalities in Paraná disclose 53% of the accounting information that they should disclose, with a high degree of dispersion, varying from 5% to 85%. The sample's variation coefficient was high for most of the independent variables and the DI. The FMDI and the literacy rate had low dispersion rates, and the degree of urbanization had an average variation.

Two dummy variables were also used, one for municipalities whose mayor was reelected in 2016, and the other to indicate the mesoregion of the municipality. In the sample there were reelections in 40 municipalities, and of this total 16 municipalities had a very low DI, less than 40%, which suggests that in the municipalities where reelection occurred the DI tends to be less. The average DI of the municipalities with reelection revealed that this group has a DI less than the total sample, which on average was 0.53, and in these municipalities, it was 48% on average of what it should be according to the norms.

The State of Paraná, according to the IBGE criteria, is divided into 10 mesoregions, as displayed in Figure 1.

We analyzed the average DI in each mesoregion (Figure 2). The Midwest presented the lowest DI, and the highest was in the South-Central, followed by the Northeast. The metropolitan region of Curitiba, which is considered the most developed region in the state, presented an average DI of 46%, which can be considered low.

For a better evaluation of the disclosure index by mesoregion, the municipalities were stratified into four parts, in order from the largest to the smallest DI, with (i) being a DI of 0.85 to 0.72; (ii) DI of 0.70 to 0.60; (iii) DI of 0.60 to 0.39; and (iv) DI of 0.39 to 0.05. In the stratification it was possible to identify that the Midwest mesoregion has 67% of its municipalities with a low DI, with this high percentage calling our attention. Next, the

metropolitan region has 35% of its municipalities which present a DI equal or less than 39%. The mesoregion with the fewest municipalities with a low DI is the South-Central.

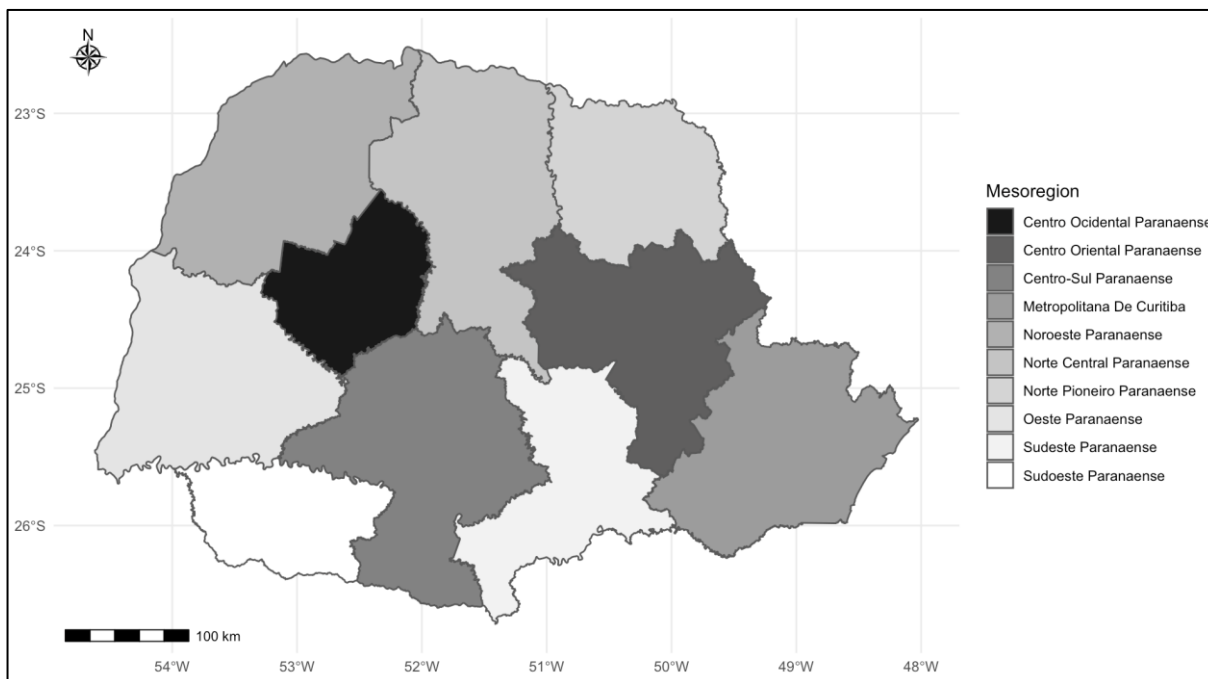


Figure 1. Mesoregions of the State of Paraná

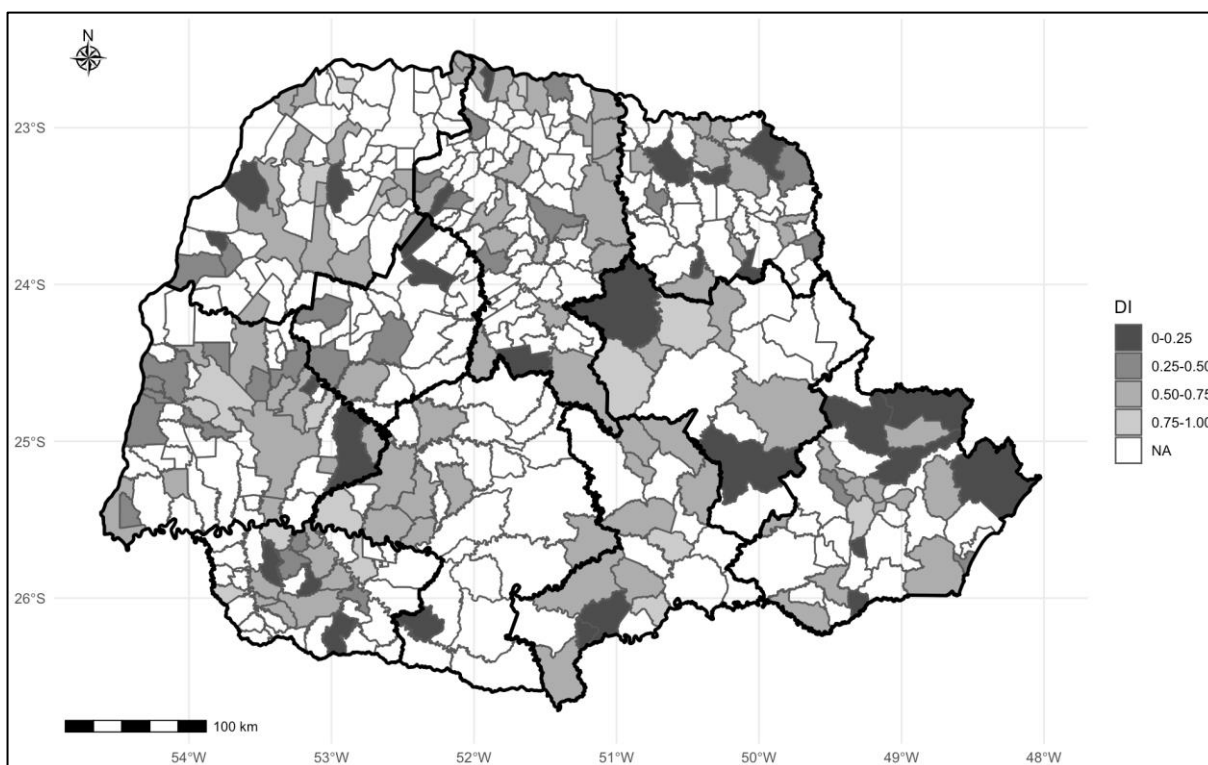


Figure 2. Disclosure Index for the Sample in 2016

In the development of inferential statistics, we analyzed the normality of the variable distribution through the Kolmogorov-Smirnov test, which is appropriate for samples with more than 30 elements (Fávero & Belfiore, 2017). The results demonstrate that the null hypothesis

of normality was rejected for the variables DI, Degree of Urbanization, Budgetary Revenues, Federal Funds Transfers, and Total Assets (p-value < 0.05).

The variables FMDI, Literacy Rate, GDP per capita, and Population were not rejected in the normality hypothesis. Since most of the variables did not present normality, the correlation analysis realized was non-parametric, using the Spearman test, which describes the relationship between two variables without making suppositions about their distributions or frequencies (Fávero & Belfiore, 2017)..

The correlation test demonstrated various associations between the independent variables, however there was one statistically significant correlation between the dependent variable and the Midwest mesoregion dummy variable, where the association was considered to be weak and negative ( $\rho = -0.169$ , p-value < 0.030), which suggests that in this mesoregion the DI is lower. The final regression model was selected considering the existence of a significant correlation between the independent variables and the significant association between the DI dependent variable and the Midwest mesoregion, and thus the other mesoregions were not included in this regression.

A multiple linear regression was the technique utilized to attain the study's objective with the use of quantitative and binary variables. The conclusions to be attained through the construction of regression models should fulfill the validation assumptions (Corrar, Paulo, & Dias Filho, 2017; Fávero & Belfiore, 2017). Thus, tests were performed to analyze whether the assumptions for the regression model were being fulfilled for this specific model. The first was the Normality test, which indicated that the distribution in terms of errors was not normal since its p-value was equal to 4.92851e-012, which is less than the established  $\alpha$  of 0.05. To Corrar et al. (2017), normality is not necessary to obtain estimators by the least squares method, but it is necessary for the definition of confidence intervals and significance tests.

In relation to the assumption of the homoscedasticity of the residuals, we realized the White test, finding a probability value of 0.959188, which is greater than the  $\alpha$  of 0.05, and in this way, we were not able to reject the null hypothesis of homoscedastic residuals. Then we performed a Ramsey RESET test with the null hypothesis that the model was correctly specified, and we arrived at a p-value of 0.222381, and thus we could not reject the null hypothesis that the specification is appropriate. Finally, we generated a non-linearity test, and the null hypothesis that the relationship is linear was not rejected, yielding a p-value of 0.597439.

The regression's results are displayed in Table 6.

Table 6

**Results of the DI Dependent Variable Regression**

Variables	Coefficient	Standard Error	p-value
Constant	-1.32855	1.09716	0.2278
General FMDI	-0.520842	0.366887	0.1578
Literacy Rate	-0.643732	0.381569	0.0936*
Degree of Urbanization	0.167542	0.100972	0.0991*
Budgetary Revenues (ln)	-0.00781602	0.135264	0.954
Federal Funds Transfers (ln)	0.151931	0.136251	0.2666
GDP per capita (ln)	0.131615	0.0638724	0.041**
Population (ln)	-0.0685534	0.0699309	0.3285
Total Assets (ln)	-0.0193625	0.0331665	0.5602
Reelection	-0.0893934	0.0439628	0.0437**
Midwest Mesoregion	-0.251808	0.0952014	0.009***
R-squared		0.114855	
Adjusted R-squared		0.057003	
p-value		0.03844	

\*\*\*, \*\*, \* denote statistical significance at 1%, 5% and 10%, respectively

GDP per capita presented a relationship with DI with a level of significance of 5%, which also occurred in the study by Oliveira *et al.* (2008). In the study by Santos *et al.* (2021), the relationship was positive at 1%. In consonance to this, Machado (2013), who seeks to identify the explanatory factors of the level of disclosure on the webpages of the most populous municipalities in the southern region of Brazil, affirms that GDP per capita and the FMDI explain the level of disclosure of mandatory information, leading to a positive variation. Santos *et al.* (2021) obtained the same result for the municipalities in the State of Minas Gerais.

Along the same lines, Cruz (2010) indicates the positive and significant existence of a relationship between GDP per capita and the level of transparency in the 96 most populous municipalities in the country, or in other words, according to Akutsu and Pinho (2002) and other authors mentioned above, it is expected that a municipality with a greater level of economic activity will present a higher index of transparency. This signifies that the result of this investigation is also in keeping with those verified in previous studies.

Reelection also explained the DI with a significance of 5%, but the coefficient was negative, which signifies that in municipalities in which the mayor was not reelected, the DI was greater, which goes against our formulated hypothesis. This could be explained, perhaps, by the fact that new administrations feel the need to make the actions which they are initiating transparent, to justify the trust placed in them by the voters.

Finally, we observed a statistical significance of 10% for the variables Literacy Rate and Degree of Urbanization, with a negative sign for the coefficient of the former. In other words, it is inferred that of the analyzed municipalities, the ones that had the highest Literacy Rate presented a lower DI, while more urbanized municipalities had greater DIs. The results for the Literacy Rate contrast those obtained by Cruz *et al.* (2009) and Castro *et al.* (2019), where this relationship was positive. Apparently, these findings constitute a contradiction, bearing in mind the historic phenomenon of urbanization in Brazil, which indicates a need for future investigation.

## 5 DISCUSSION

In analyzing the DI for each municipality, we found that none of them fully meets the requirements established by the NBC TSP and the MCASP. The greatest disclosure index was 85%, which was attained by three municipalities. This result is in keeping with Castro and Cunha (2014), who conclude that the states and Federal District disclosed little optional information during the studied period, and that they have a long way to go to adopt the NBC TSP.

Another study with the same finding was Macêdo and Klann (2014), who analyzed disclosure in relation to the adherence of the states and Federal District to the NBC TSP from 2010 to 2012 and observed that important points of several norms were not respected, with the low transparency of the items required by the NBC TSP, indicating that Brazilian states are still not prepared to realize the mandatory disclosures.

Based on the results obtained by entities, we have found that the municipalities in Paraná which are in the sample need to evolve in terms of disclosures to fulfill the determinations of the law, providing quality information and making social control possible through accounting statements. Paiva and Zuccolotto (2009) reached the same conclusion in examining fiscal transparency in the municipalities of Minas Gerais, finding that 75% of them have little transparency.

The Midwest mesoregion was the variable that had the relationship with the greatest significance (1%) and a negative coefficient, revealing that in this mesoregion the municipalities disclosed less accounting information. Souza, Boina, Avelar and Gomide (2008),

evaluated the disclosure of the information required by the FRL in the municipalities of Minas Gerais, and also performed an analysis by mesoregion and observed a great distinction between the information available in various mesoregions and believe that the economic issue is one of the main factors that led to this discrepancy. To Rodrigues and Lima (2013) in a study of the period from 2002 to 2008, the Midwest mesoregion is the least sustainable in the state, because even though it has a solid economy, this has not led to a significant improvement in the population's quality of life.

Another point that deserves attention is that the Midwest mesoregion had the third highest level of unemployment and the least growth in formal employment for the period from 1996 to 2001, and it was the only one that had no sector that demonstrated robust employment growth, as observed Ipardes in its 2004 report. According to Tejedero-Romero and Araujo (2018) and Tavares and Cruz (2020), the unemployment rate can have a negative influence on the level of transparency.

Moreover, it should be noted that this mesoregion presented a Municipal Development Index of 0.766, which is below the state average (0.787); but this is a figure considered high by the United Nations because it is between 0.700 and 0.799. Zuccolotto and Teixeira (2014) found a positive relationship between socioeconomic factors and transparency. This reveals that it is a mesoregion that is not fully developed from a socioeconomic standpoint, and this could be a plausible explanation why less accounting information is disclosed in this region.

## 6 CONCLUDING REMARKS

This study has sought to investigate the socioeconomic characteristics and policies that determine the transparency of accounting information in the municipalities of the State of Paraná through a descriptive and quantitative investigation using data from 2016 and a sample arrived at by convenience that consists of 164 municipalities.

None of the sample municipalities complies with all the requirements established by NBC TSP and MCASP. The highest disclosure index observed was 85%, and this was achieved by just three municipalities. The sample's average DI was 0.53, which is considered a low value, given that the municipalities disclosed just 53% of the accounting information that they should have made available.

From a multiple linear regression, it was possible to identify the explanatory characteristics of DI. The literacy rate, contrary to a hypothesis of this study, negatively influenced DI. Meanwhile the degree of urbanization and GDP per capita, as expected, had a positive effect on the disclosure index. The reelection dummy variable confirmed that municipalities where there was a reelection in 2016 disclosed less accounting information. The Midwest mesoregion drew attention due to its low DI.

However, we should highlight the unavailability of financial statement data for the municipalities of the State of Paraná. One can perceive, in an unexpected way, that accounting information in the public area is still not disclosed in the best way possible, despite its mandatory nature and knowing the benefits brought by correct transparency, based on convergence with international norms of public accounting.

Thus, this awakens us to the need to pay greater attention to accounting and public management with the realization of new studies to understand other important factors for the continual improvement in the disclosure of information, which is essential for social control and the administration of public resources by managers. The actions of government controlling bodies such as the creation of the Public Transparency Index (PTI) developed by the Court of Accounts of the State of Paraná can stimulate the strengthening of transparency. The disclosure

of Accounting Statements was not part of the methodology for the elaboration of the PTI from 2019 to 2021.

We reinforce the importance of the involvement of the Court of Accounts, especially given the publication of the norm issued by the Members Association of the Brazilian Courts of Accounts, Resolution n. 01/2022, which updated the Supervision of Public Transparency Matrix contained in Resolution n. 09/2018 and did not contemplate any demand in terms of the accounting aspects discussed in this article. In this sense, the external control body could incorporate the disclosure of Accounting Statements in the PTI Manual of Criteria.

In addition, the Court of Accounts and other supervisory bodies in works that involve the supervision of accounting information could include the variables which present statistically significant results in their risk matrixes for the selection of samples destined for auditing, bearing in mind that the Courts of Accounts play an important role as drivers of policies adopted by local governments (Abrucio & Gaetani, 2008; Aquino *et al.*, 2016).

It should be noted that the results presented here are limited by the methodological choices made in this study, such as, for example, a sample based on convenience and a time period of one year, which should be interpreted in light of these limitations. Deeper investigations can be developed based on improvements in the methodological procedures adopted in this study.

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## Relação entre Divulgação Contábil e Características Socioeconômicas de Municípios Paranaenses

### RESUMO

**Objetivo:** verificar quais características socioeconômicas e políticas são associadas com o nível de evidenciação das informações contábeis, tendo por base as Normas Brasileiras de Contabilidade Aplicadas ao Setor Público – NBC TSP.

**Método:** utilizou-se a análise de regressão múltipla para abordagem quantitativa do problema. A partir de uma amostra composta por 164 municípios paranaenses, com base nos dados contábeis do exercício de 2016, foi apurado um Índice de Divulgação (ID) para cada município. As informações foram obtidas nos portais eletrônicos. A partir daí, analisou-se a relação do ID com as variáveis representativas das características socioeconômicas e políticas.

**Originalidade/Relevância:** adotou-se uma abordagem para o ID, baseado nas premissas estabelecidas pelas NBC TSP e MCASP, relacionando a divulgação de informações contábeis com as características sociais, políticas e econômicas dos municípios paranaenses.

**Resultados:** evidenciou-se que nenhum dos municípios atendeu em sua totalidade as determinações das NBC TSP e MCASP, com o maior ID de 85% atingido por três municípios. O PIB per capita tem impacto positivo no ID, enquanto a reeleição e a mesorregião Centro Ocidental do estado têm impacto negativo.

**Contribuições Teóricas/Metodológicas:** amplia-se a discussão sobre a transparência trazendo uma abordagem para o ID a partir da contabilidade da entidade, relacionando a divulgação de informações contábeis com as características sociais, políticas e econômicas, sendo estes fatores que podem influenciar na velocidade e direção das reformas.

**Palavras-Chave:** Setor Público. Informações contábeis. Índice de Divulgação. Municípios Paranaenses.

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