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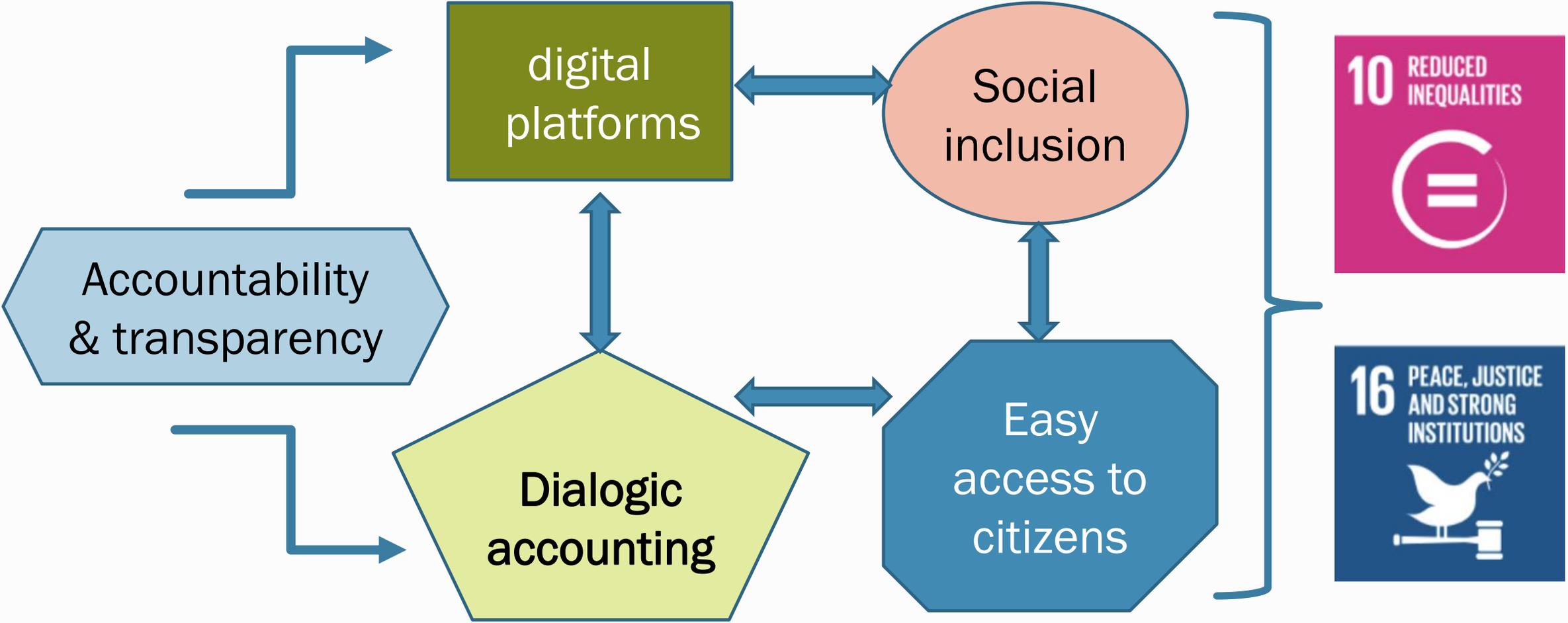
CICF

CENTRO DE INVESTIGAÇÃO
EM CONTABILIDADE E FISCALIDADE
Research Centre on Accounting and Taxation

*Como está o governo local a promover a accountability pública através das plataformas digitais?
Um estudo longitudinal nas freguesias Portuguesas*

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1. SCOPE OF THE PROJECT



2. PURPOSE & OBJECTIVES

PURPOSE and
THEORETICAL lens

- disclosure of accounting information by digital platforms – dialogic accounting;
- accountability for different stakeholders - mainly citizens

2 RESEARCH OBJECTIVES

1. how are Portuguese sub-city governments (called parishes) promoting public accountability through the disclosure of accounting information on their website

2. which characteristics determine this dialogic accounting process?

3. RESEARCH CONTEXT

Portuguese (civil) parishes represent the lower-tier level of government and with governing bodies elected by citizens by every 4 years;

They represents the first contact point with public services for many people (mainly in contexts more isolated and distant from the big urban centres) – big role in promoting societies connected with public services;

Their boundaries are completely contained within the respective municipality and delivered services are coordinated together with the respective municipality

Dataset for two periods: 2015 and 2020

Compute the *accountability index* for both periods based on 5 items

Sample: 1661 in 2015 (54%) and 1739 in 2020 (57%) – grow rate about 5% in 5 years – problem in promoting accountability and online connections

High heterogeneity: number of inhabitants varies from 33 and 67,212 in 2015; about 30% are merger entities; about 50% left-wing parties

4. METHODOLOGY



Content analysis of the
websites

5. FINDINGS

The number of Parishes without a website in function is a direct limitation of digital accounting and digitalization.

Weak capacity of sub-city governments to become accountable to the public at large;

Larger parishes, governed by left-wing parties and where citizens have higher average income are more willing to be more transparent and accountable.

Clear evidence of the influence of organizational, political and sociodemographic factors in the online disclosure of accounting information.

6. CONTRIBUTIONS

To contribute to the literature on fiscal transparency (openness toward the public at large; ready access) and digital governance

To help policymakers to understand and design new digital arrangements to improve public accountability

To promote a new centered-citizen approach through a dialogic accounting and accountability model

THANK YOU!!

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