

Integrated Report: Perspectives of Accountants on Effectiveness in a Brazilian University in the optics of Institutional Theory and Open Innovation

Relatório Integrado de Gestão: Perspectivas dos Contadores sobre a Efetividade em uma Universidade Pública Brasileira à luz da Teoria Institucional e da Inovação Aberta

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Abstract

The adoption of the international model of the Integrated Report (IR) represented an innovation for public transparency. The purpose of the study consist of identifying the perspective of accountants about an effectiveness of the adoption of IR in Institutional Theory (IT) and Open Innovation (OI) in a Brazilian university. Research qualitative, using techniques as interview and the interpretative analysis of the contents from the transcription of the said of five accountants of the six who contributed or contribute to the Report in the institution. The results, the accountants agreed that the adoption of the Integrated Report for in public sector of Brazil improved the quality of accounting and financial information. However, the accountant directly involved with the preparation of the report realizes that it only meets the requirements of the regulatory and more than presenting information, there is a need to socialize and better communicate so that understanding and effective control. It is concluded, there is an apparent divergence of perspective on the effectiveness of the IR between the professional who prepares it and those who contribute with complementary information. Therefore, it is suggested for future studies to investigate accountants can contribute to the effectiveness of the IR based on a practical and communicative approach.

Keywords: Integrated Report. Perspective. Accountants. Institutional Theory. Open Innovation.

Resumo

A adoção do modelo internacional do Relatório Integrado (RI) representou uma inovação para a transparência pública. O objetivo do estudo consiste em identificar a perspectiva dos contadores sobre a efetividade da adoção do RI à luz da Teoria Institucional (TI) e da Inovação Aberta (IA) em uma universidade federal brasileira. Pesquisa qualitativa, utilizou-se como técnicas de pesquisas a entrevista e a análise interpretativa dos conteúdos a partir da transcrição das falas de cinco contadores dos seis que já contribuíram ou contribuem com o Relatório na instituição. Nos resultados, os contadores apontam que a adoção do Relatório Integrado para as Unidades Prestadoras de Contas no Brasil apresentou melhorias na qualidade das informações contábeis e financeiras. Contudo, o contador envolvido diretamente com a elaboração do relatório percebe que este apenas atende exigências do órgão normatizador e mais que apresentar informação, há a necessidade de socializar e melhor comunicar para que ocorra compreensão e controle efetivamente. Conclui-se que há uma aparente divergência de perspectiva sobre a efetividade do RI entre o profissional que elabora e os que contribuem com informações acessórias. Sendo assim, sugere-se para estudos futuros a investigação de como os contadores podem contribuir para a efetividade do RI nos órgãos em que atuam a partir da abordagem prática e comunicativa.

Palavras-chave: Relatório Integrado. Perspectivas. Contadores. Teoria Institucional. Inovação Aberta.

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1 Introduction

In 2018, a series of special editions of the Accounting, Auditing & Accountability Journal pointed out the relevance of accounting topics that presented studies on the implementation of Integrated Reporting, training of public accountants, among others (Guthrie, Parker, Dumay & Milne, 2019). But although there are empirical studies on government sustainability reporting, there is little research that discusses IR in the Public Sector (Montecalvo, Farneti & de Villiers, 2018). According to AAAJ publications, the innovative themes in accounting research for the next ten years are those that point to how accounting influences and is influenced by society (Guthrie et al., 2019).

Integrated Reporting is an international reporting model created by an International Council with the aim of communicating the value generation by organizations and its use has also been encouraged in public institutions (International Integrated Reporting Council, 2013). Therefore, Tribunal de Contas da União (TCU), through Normative Decision No. 178/2019, implemented the use of Estrutura Internacional para Relato Integrado (EIRI), the International Integrated Reporting Framework in the rendering of accounts of Unidades Prestadoras de Contas, Brazilian Accountable Units (UPC) through Relatório Integrado de Gestão, the Integrated Management Report (RIG) (Brasil, 2019).

The use of norms resulting from state power is explained by DiMaggio and Powell (1983) from the coercive isomorphism that derives from political influences and formal or informal pressures exerted by other organizations and society. In this context, Institutional Theory has been used in accounting to explain the processes of organizational change based on the norms and routines established as guidelines for social behavior (Scapens, 2006).

Organizations are inserted in an environment defined by rules, beliefs and values, constituted and consolidated through social interaction and their survival depends on their ability to meet shared collective guidelines (Machado-da-Silva & Fonseca, 1996). These organizational interactions can partly be explained by Chesbrough's (2003) concept of open innovation, which has gained prominence in the literature by postulating that companies can achieve greater success by exploring the innovation process through sharing and collaboration with other organizations. The concept has been explored in the public sector with a focus on increasing interaction and trust among government and citizens (Gaventa & Barrett, 2010).

According to TCU, demonstrating how UPC generates public value through IR democratizes access to information on management and accountability, thus strengthening social control (Brasil, 2020). Cruz Dallagnol, Portulhak and Severo Peixe (2023) reviewed the literature and found that the public value concept associated with accountability has evolved in academic research in terms of quantity and quality, and with relevant results in terms of transparency, auditing and accountability from the perspective of public value. Nevertheless, Monteiro, Ribeiro and Lemos (2020), when analysing the reporting evolution by organizations, point out that the public sector plays a particular role - setting an example for the private sector and citizens by applying the IR model to its own management reporting structure. However, some authors criticize the excess of studies from a normative perspective on IR use, suggesting research that can make practical contributions, as well as studies that point to determinants of report quality (Dumay, Bernardi, Guthrie & Demartini, 2016; Vitolla, Raimo & Rubino, 2019).

On the other hand, issues of institutional oversight have been much explored in the literature in recent years about IPSAs, IFAC role, among others (Chan, 2007; Christiaens, Vanhee, Manes-Rossi, Aversano & Cauwenberge, 2015). While in the innovation context in government interaction with stakeholders, discussions suggest insufficient interactions, more focused on institutional promotion than on management transparency (Zheng & Zheng, 2014; Gandía, Marrahí & Huguet, 2016). This justifies case studies on IR implementation and the role of the professional accountant as relevant accounting research issues in the coming years (Brasil, 2019; Castro & Costa, 2022; Guthrie et al., 2019). In this context, this study seeks to answer the following research question: **What are the accountants' perspectives on the effectiveness of IR implementation at a Brazilian**

federal university in the optics of Institutional Theory and Open Innovation?

The objective is to identify the perspective of accountants on the effectiveness of using Integrated Reporting in relation to the accounting and financial information provided to the academic community, namely, professors, students, Técnicos Administradores da Educação, Education Administrative Technicians (TAEs), managers and suppliers of goods and services, at a Brazilian federal university, in the optics of Institutional Theory and Open Innovation.

The research is justified because it seeks to identify the professionals' opinions involved in the change in the use of organizational practices, their effectiveness and because the implementation of Integrated Reporting is a relevant topic for accounting research. In addition to it, there is an apparent gap in research because IR is a recent topic and has not been identified from the perspective of Institutional Theory and Open Innovation, as in previous studies addressing the implementation of IPSAS, the role of IFAC, insufficient government interaction, among others (Chan, 2007; Zheng & Zheng, 2014; Christiaens, et al., 2015; Gandía, Marrahí & Huguet, 2016).

It is hoped that the results of the contributions from accounting professionals can produce insights for those interested in the accounting information reported in IR in the academic environment, notably students, professors, managers, technical staff and suppliers of goods and services, considering that they have all followed the stagnation impacts of resources in education in recent years. Moreover, to contribute to the literature on the use of the international IR model from the perspective of Institutional Theory and Open Innovation in the public sector, from two different perspectives: the opinion of accountants on the regulatory nature and innovation in management transparency, generating discussions on the process effectiveness.

Besides this Introduction, the study is structured as follows: The topic with the Theoretical Framework addresses the use of Integrated Reporting, organizational aspects in the optics of Institutional Theory and Open Innovation in the public sector, and the relevance of the comprehensibility of the management information contained in the reports. The next topic presents the Methodology, followed by the Analyses and discussions. This is followed by the Final Considerations. And finally, the References.

2 Theoretical foundation

The interdisciplinary approach in accounting research is encouraged by the Accounting, Auditing & Accountability Journal in a series of special issues published in 2018, and among the research recommendations are studies on the Sustainable Development Goals, case studies on the use of Integrated Reporting and the training of public accountants (Guthrie et al., 2019). Despite the incentive to research Integrated Reporting, the debate on the subject has been going on since 2011, when the International Integrated Reporting Council (IIRC) published the Discussion Paper "Towards Integrated Reporting: Communicating Value in the 21st Century" (Vitolla, Raimo & Rubino, 2019).

IIRC is the International Integrated Reporting Council which created Integrated Reporting. It is a global coalition of regulators, investors, accounting professionals and Non-Governmental Organizations who share the idea that communicating value creation is an evolutionary step for corporate reporting, specially in the public sector (International Integrated Reporting Council, 2013). And considering the relevance of this global debate, the Federal Court of Accounts in Brazil began to require the use of the international Integrated Reporting model by all Brazilian UPC's as of Normative Decision 178/2019 (Brazil, 2019). EIRI used by the standards-setting institution comprises: i) strategic approach; ii) information connectivity; iii) stakeholder relations; iv) materiality; v) conciseness; vi) reliability and completeness; vii) coherence and comparability; and viii) clarity (International Integrated Reporting Council, 2013).

On the other hand, Cruz Dallagnol, Portulhak and Severo Peixe (2023) reviewed the literature to analyze how academic research associates the concept of public value with accountability and identified an evolution of

this association in research with relevant results in terms of transparency, auditing and accountability from the perspective of public value. However, they conclude that the themes of public value and accountability are interconnected under two distinct theoretical lines, suggesting studies to measure public value in order to support public audits in accountability processes (Cruz Dallagnol, Portulhak & Severo Peixe, 2023).

For TCU, EIRI use in the reports of Brazilian public institutions will allow continuous monitoring of management and will democratize access to information and accountability for the several stakeholders who have an interest, strengthening social control (Brasil, 2020, p.2). However, from the perspective of Institutional Theory, DiMaggio and Powell (1983) argue that the motivation for organizational change stems less from economic objectives and more from reasons that seek to make them more similar, without necessarily making them more efficient. As such, Institutional Theory is able to provide explanations for the processes in which authorized guidelines for social behavior are established, whether through rules, norms or routines (Scapens, 2006). This may explain the popularity in recent years of using this theory among alternative paradigms in accounting research (interpretivist and critical research), including in public accounting (Soeiro & Wanderley, 2019).

Institutional Theory is presented in three main strands: Old Institutional Economics (VEI), New Institutional Economics (NEI) and New Institutional Sociology (NSI), comprising a set of theoretical constructs originating mostly from economics, political science and sociology (Scapens, 2006; Major & Ribeiro, 2009). However, considering that NSI has as one of its basic principles that organizational structure is the result of the pressures exerted in the environment in which institutions operate, characterized by the existence of rules and norms to which individuals and organizations need to adapt in order to receive support and legitimacy, this may explain its growing use in accounting research (Burns & Scapens, 2000; DiMaggio & Powell, 1983; Meyer & Rowan, 1977).

On the other hand, Dumay et al. (2016) carried out a systematic review of the literature in which they criticized the excess of studies under the normative approach to IR use, suggesting that future research could make practical contributions. Castro and Costa (2022) argue that about the alignment of national research with international research, there is a predominance of citations to the international IR model and studies that seek to present the difficulties faced by researchers in consolidating IR in both theory and practice. In Brazil, Castro (2022) used Institutional Theory to analyze the influence of personal factors after investigating the perception of accountants and public agents about the adherence to IR in Brazilian public universities. The author identified that accountants and public agents tend to agree that IR contributes to the quality of oversight, management control and public resources, but for non-accountants, IR does not contribute to improve the materiality, reliability, connectivity and coherence of accounting information.

Vitolla, Raimo and Rubino (2019) suggest possibilities for research into determinants of report quality, which they consider to be research gaps. Guthrie et al. (2019) argue that relevant research in accounting today are those which can positively impact society, from an interdisciplinary approach and on issues in which accounting influences society and is influenced by it. Thus, it is increasingly recognized that the disclosure of information on social responsibility and sustainability issues is a key element in the transparency and accountability of organizations, both public and private (Monteiro, Ribeiro & Lemos, 2020).

Although widely used in alternative accounting research, Institutional Theory came to prominence in the mid-1960s with the development of ideas about open systems in organizational studies (Major, 2017). In the first context of the open systems approach, organizations were seen as production systems, whose main objective of their technical environments (consisting of resources and knowledge-based activities) was the transformation of inputs into outputs (Major, 2017). But from the 1970s onwards, researchers began to recognize the relevance of social and cultural strengths in organizations and observed the existence of another type of context, called institutional (Scott, 2008). Social and cultural strengths were also used later on in discussions related to the interaction underlying the concept of Open Innovation.

The concept of open innovation proposed by Chesbrough (2003) gained prominence in the literature when he postulated that companies can achieve greater success by exploring the innovation process through

sharing and collaboration with other organizations, users and others. Later, this concept was taken to the public sector with a focus on interaction and trust among citizens and governments (Gaventa & Barret, 2010). Thus, the concept has gained strength and society has become interested in and witnessed new and different models of innovation (Chesbrough & Bogers, 2014). Monteiro, Ribeiro and Lemos (2020) mention that there has been a growing inclusion of social and environmental concerns in the organization strategy, which has reflected in their interaction with stakeholders through reporting. More broadly, for Bloch and Bugge (2013), innovations include new creations or significant changes in services and goods, operational processes, methods or the way the organization communicates with users.

While in the private sector the process of innovation is recognized as the flow of intentional inputs and outputs of knowledge to accelerate the process of internal innovation and respectively expand markets (Chesbrough, 2006), in the public sector it is aimed at improving the service performance and adding value in terms of benefits for society (Lee, Hwang & Choi, 2012). The study by Bloch and Bugge (2013, p.11) presents an appendix with some definitions for innovation in the public sector, in which they point out that the general concept is the implementation of a significant change in the way the organization operates or in the products it provides. Table 1 below summarizes the different types and innovation definitions considered by the authors:

Table 1
Definitions of innovation in the public sector

Type	Definition
Product Innovation	is the introduction of a service or good that is new or significantly improved compared to existing services or goods in your organization. This includes significant improvements in the service or goods characteristics, customer access or the way it is used.
Process Innovation	is the method implementation for the production and services and goods supply, which is new or significantly improved compared to the existing processes in your organization. This can involve significant improvements, for example in equipment and/or skills. It also includes significant improvements in support functions such as IT, accounting and purchasing.
Organizational Innovation	is the new method implementation for organizing or managing work that differs significantly from existing methods in your organization. This includes new or significant improvements to management systems or workplace organization.
Communication Innovation	is the new method implementation of promoting the organization or its services and goods, or new methods of influencing the individuals' behavior or others. These must differ significantly from your organization's existing communication methods.

Source: Bloch e Bugge (2013, p.11)

According to Gaventa and Barrett (2010), the implementation of Open Innovation methodologies can contribute to raising awareness of social problems, carrying out practices based on citizens' experience and increasing trust among government and citizens. Therefore, it is when the public administration abandons its traditional format and transforms itself into a service-providing agency with a focus on transparency and accountability, seeking a perceptible result for the task of inserting citizens into the process (Freitas & Dacorso, 2014, p. 872).

Cucciniello, Porumbescu and Grimmelikhuijsen (2016) mapped twenty-five years of research into government transparency and concluded that there is a need to investigate how different contexts modify the transparency results, including recommending investigations using a variety of methodologies. Contributing to this advance in organizational interaction and open innovation in the public sector is the fact that the proliferation of social networks and access to instant information has allowed users and recipients of public services to step up their demands on government officials and politicians for more effective public management in Brazil (Matias-

Pereira, 2014). However, by analyzing literature, it is possible to observe different factors in the context of institutional logics that influence the quality of organizational interactions and, consequently, the public information presented.

Studies in China and in Spanish municipalities have shown that much of the public information on social media is more a self-promotion by governments than the actual service provision to the population (Zheng & Zheng, 2014; Gandía, Marrahí & Huguet, 2016). However, another more recent concern is disinformation through fake news, which has compromised long-standing public values such as democracy, tolerance and transparency (Dijck, 2020). Another issue observed in Muñoz, Bolívar and Hernández (2017) is that the governance model and higher per capita income are factors that contribute to a greater sense of transparency. In Indonesia, for example, Muda, Wardani, Msi, Maksum, Lubis, Bukit and Abubakar (2017) suggest the need to implement training programs to improve the competence of civil servants, the quality of reports and internal controls. In the Brazilian context, Matias-Pereira (2014) points out that the challenges and obstacles to increasing transparency and social control are still sociocultural and institutional, aggravated by competence failures, moral and ethical values of those in power.

As can be seen, the use and implementation of institutionalized rules is not a simple task, given that several factors contribute to the success or to the changes to be used. Therefore, a prior analysis or consultations with the institutional players involved in the innovation are actions that can contribute insights that facilitate the process and the effectiveness of using the new Integrated Reporting model.

3 Methodological Procedures

The study methodological approach was qualitative, using the analysis and opinion interpretation of accounting professionals who have contributed to or worked directly on the preparation of the management report in recent years at the institution. So, data collection techniques were used in a non-face-to-face interview conducted through a multi-platform instant messaging application and voice calls, with questions about the professional profile and a single open question in which the respondents had to give their opinion on the following question: About the implementation of the Integrated Management Report imposed by TCU, what are its prospects in terms of effectiveness to the information users in the academic community?

By questioning the professionals with a central, open-ended, unstructured question with indeterminate answers, according to the interview typology model presented by Duarte (2005), the study can be characterized as an in-depth interview. It should be noted that no additional questions were asked in the investigation, and the depth here according to the interview technique was due to the fact that each participant could address any issue related to the question, and therefore had complete freedom to answer, with no limitations, speech scripts or right or wrong approaches.

The depth of the interview was confirmed because the accountants addressed a variety of subjects, such as the training of civil servants, managers, previous experience at municipal level, the interest of the population, participation in public hearings, the interest of the academic community, the role of supervisory institutions, technological advances, the training of teams in IR preparation, organizational structures, among others.

The time for each professional to speak on audio ranged from two to four minutes and the transcribed text ranged from one to three pages. There were eleven minutes of audios and nine pages of textual transcription. The collected answers were transcribed verbatim from the speech recorded in the audios, tabulated in office files and then analyzed and interpreted. During the analysis and interpretation phase, categories (keywords) were established based on the themes addressed by the accountants: standards, laws, change, innovation, novelty, technical and simple language, managerial and technical skills, transparency, understanding, management interest, community interest, effectiveness; basically concerned with analyzing the

messages, but also taking into account inferences implicit in the text, characteristics of the Content Analysis technique (Bardin, 2004).

According to Bardin (2004) the aim of content analysis is to infer knowledge and deduce logically from the messages it uses. Thus, interpretation represents the meaning given to the text characteristics. In the categorical classification method used in this study, Bardin (2004) conceptualizes it as a kind of drawer or rubric that allows the element classification of messages and which can be described by indicators (quantitative or not). In this research, the number of keywords was not taken into account, but rather the approach to the themes by each professional.

In addition to it, studies were used that could support the accountants contribution in the optics of Institutional Theory and Open Innovation, which can also be considered an alternative interpretivist paradigm approach (Soeiro & Wanderley, 2019). Burrell and Morgan (1979) summarize the characteristics of the interpretivist paradigm as studies concerned with the nature of *status quo* in the social order, integration and cohesion, voluntarism and seeing the social world as an emergent social process created by the involved individuals.

The criterion for choosing the participants was the professionals' experience in preparing management reports and/or integrated ones. Thus, the sample corresponds to the perspective of five accounting professionals who are Administrative Technicians of Education in strategic sectors of the university's Administrative Center. According to Duarte (2005), in qualitative studies few sources are better, but they must be of high quality and the sample in in-depth interviews does not have its usual meaning in terms of quantity, as it is more linked to the ability of the sources to provide relevant information on the topic being researched. The strategic sectors include the Office of Management and Budget, the Internal Comptroller's Office, the Accounting and Finance Department and the Management Compliance Coordination.

The institution's permanent staff in 2021 was made up of 581 professors and 365 TAEs. Of these, 6 are accounting technicians and 4 are accountants, but only six of the accountants have had experience in IR prepare. Therefore, from the six civil servants invited to take part in the study, only one did not respond, justifying that he was unable to cooperate with the research on the two occasions when he was asked to contribute. The consultations were carried out from January and February 2021, a period in which technical activities were being carried out remotely due to the Covid-19 pandemic. Regarding the ethical procedures, according to Guerriero (2016), Resolution 510 of 2016, which deals with the ethical specificities of research, points out that in the case of an opinion poll in which the participant is invited to express their assessment on a particular topic and without the possibility of their identification, it will not be registered or evaluated by CEP/CONEP.

4 Discussion of results

In order to confirm the experience of the respondents, although this is not the purpose of the survey, but to present the perspective of professionals who know the subject, we decided to give a brief profile of the respondents: all the participants in the survey are over 35; they have more than 10 years' experience with public sector accounting; they have a specialization in the accounting area, including one of the professionals who is a doctoral candidate in accounting, a line of research in the public sector, and; one accountant participates directly in IR preparation, while the others contribute to information in the report.

In relation to the research question, the respondents' anonymity was guaranteed and the professionals' statements are identified as being from Accountant "A" (CA) to Accountant "E" (CE). For a better understanding of the discussion and possible comparisons of opinions, the statements are presented according to the dimension in question and correspond to the interpretation of the contents of the literal transcript of what the accountants answered.

In general, the accountants (CA), (CB), (CC), (CD) and (CE) highlighted the innovative nature of the IR proposal and that succinct, concise information could make it easier for those interested in management accounting information to understand. Jordão (2018), when analyzing the relationship between innovation and public administration control, pointed out that the impact of innovation can be totally dissociated from the use of new technologies. On the other hand, when Santos, Paes and Lima (2022) analyzed innovation in the business context of accounting firms, they associated innovation with the development of information systems, technology, which is not yet effective, considering the traits of traditional accounting that are very present in organizations.

For the accountant (CA), IR "is a great novelty for the Brazilian Public Administration and for the community's perception of management. Accountability is very important and citizens will have the opportunity to better understand the accounting information through the new model". In Brazil, the Integrated Management Report of the UPC must present a statement of the financial, budgetary and asset management situation and performance for the year, a statement by the accountant, the opinion of the external auditors, accounting statements and explanatory notes (Brasil, 2019). The implementation of Integrated Reporting in institutions, both in the social and environmental approach, is seen as an innovative theme in accounting research (Guthrie et al., 2019). While traditional financial statements disclose financial information to stakeholders, integrated reporting provides complementary non-financial information on the social/environmental and governance impacts of organizations (Monteiro, Ribeiro & Lemos, 2020). Castro and Costa (2022) point out that recent research on the use of IR in Brazilian state-owned companies sought to identify the main discourse on sustainability, but suggest that it identifies changes and points the success of adherence to public governance.

The accountant (CB) clearly observed that the model is closer to what is presented in private sector reports, and that there has been an improvement in the presentation, but she still has doubts that the academic community would be able to understand the information, as she believes the report is still very technical. In her speech, she recalled her previous experience as a provider of accounting services in municipalities and that at meetings with managers to discuss the Summary Budget Execution Report and the Fiscal Management Report, the secretaries took notes for their speeches at public hearings in the City Council. At the time, he highlighted:

the managers said that telling the population what had been done and how it had been paid was better than presenting reports, which would be useful for anyone who wanted to confirm the information given by the finance secretary. But this is information from small municipalities in terms of population and value of resources (ACCOUNTANT CB).

Cohen and Karatzimas (2015), for example, argue that traditional public sector financial reports should be integrated with another report (Integrated Popular Reports) containing information in a concise and easily interpretable way, a kind of popular primer. The study by Leite and Diniz (in press) corroborates the findings of Cohen and Karatzimas (2015) by noting that users' understanding of information through popular reporting was facilitated.

Within the framework of sociological approaches, Institutional Theory is considered to be the theory capable of providing a new perspective to organizational studies by maintaining that organizational conduct is also shaped by sociocultural elements and not only by technical and financial issues (Machado-da-Silva, & Fonseca, 1996). Thus, control in the public sector can be innovated and reformed by the incidence of new ideas and new theories (Jordão, 2018).

From the accountant's perspective (CD):

TCU has done its part by implementing RI model encouraged by international organizations and technical groups. However, the report at the university is produced by a team of civil servants, from several sectors, from January and March, when many go on vacation and there are still holidays and

days off during the period, Carnival for example, and there was also Covid-19 pandemic to make it difficult. So the information is often produced in a hurry to meet the deadlines of the accountability legislation, which can compromise the quality of the information (ACCOUNTANT CD).

According to Major (2017), the institutional logic that surrounds actors and organizations is made up of different structures and whenever actors challenge the current logics and how objectives should be achieved, they move away and embark on divergent institutional change. This is not the case here, as I believe that the institution is trying to comply with the standard, even if IR innovation is not effective. With regard to the quality of the reports, Muda et al. (2017) argue that there is a need to implement training programs to increase the preparers' skills, including the managers participation in supporting the implementation of financial information systems and internal controls.

The accountant (CB) highopticsed the regulations, more specifically the Fiscal Responsibility Law, article 67 which deals with control. So, DiMaggio and Powell (1983) point to the existence of three mechanisms of institutional isomorphic change: coercive, isomorphism and normative isomorphism. The first and third of these, best identify the exogenous pressures observed here. According to the authors, in the first case, the state is one of the most influential agents when it forces certain organizations to adopt standards by force of law, for example. In the third, the pressure derives from professionalism, in which universities, training institutions, professional and research associations contribute to the development and dissemination of normative rules (DiMaggio & Powell, 1983).

A common quote from the accountants' perspective (CB), (CD) and (CE) was the managers' lack of interest in producing a good report and that their main concern is meeting deadlines, so they don't know the relevance of the information contained in the report and that many control auditors notice this when they analyze the information. However, Castro and Costa (2022) warn that accountability through the IR is a way for public managers to demonstrate the achievement of results and compliance with legislation, and that they are responsible for the accounts and document. According to Matias-Pereira (2014), the challenges for transparency and social control in Brazil are still socio-cultural and institutional, and are exacerbated by failures in the competence and exercise of managers' public responsibility and government officials.

Nevertheless, given the prospect that state and municipal Courts of Auditors will engage in the institutionalization of IR in the coming years, research into governance and accountability in local governments is encouraged (Castro & Costa, 2022). In the same way as the increase in research associating the concept of public value with accountability, empirical studies aimed at measuring public value as a way of supporting more effective accountability are also encouraged (Cruz Dallagnol, Portulhak and Severo Peixe, 2023).

A final interpreted analysis of the accountant's speech (CD) is given in the following transcript:

The academic community does not have a culture of control, since the report is presented at a meeting of the university council and questions or subsequent consultations are often not carried out. Therefore, I believe there is no interest and no understanding. They need to be encouraged but TCU is doing its part by setting the standard and disseminating the information (ACCOUNTANT CD).

From the above transcript, there is an apparent top-down regulation by TCU. However, in the optics of Open Innovation in the public sector, although the reports have been published, it is not possible to confirm what effective contributions the standard can make about the types of innovations in the public sector conceptualized by Bloch and Bugge (2013). On TCU's website, information on IRs of Brazilian universities can only be found for the 2019 financial year, the first year of the International Integrated Reporting Framework requirement for Brazilian UPCs.

Cucciniello, Porumbescu and Grimmelikhuijsen (2016) recommend not "romanticizing" the term transparency, based on the literature on transparency, for example, that several contexts influence the use of

norms and rules, sometimes even impacting on the lack thereof. Thus, the contributions by Burns and Scapens (2000) show how institutional forces influence the introduction of change and that the analysis of the organizational field by TCU focused on institutionalization. Castro and Costa (2022) confirm that TCU's Normative Decision applies to the pillars of Institutional Theory with regard to the isomorphic competitive and coercive influences of decision-making when instituting IR in the Brazilian Public Sector.

On the other hand, in their review of the conceptual literature on public value associated with accountability, Cruz Dallagnol, Portulhak and Severo Peixe (2023) identified two main thoughts: One from Mark Moore, in which accountability is understood as a way that favors the creation of public value, as a practice of good governance and legitimacy is obtained; and the other from the works of Barry Bozeman in which accountability is understood as a component among a set of public values, but also inserted in a set of actions that define good governance. From this perspective, the concept of generating public value from the information contained in IR can find support in linking it to the accountability concept.

Complementing the analysis based on the experiences of professional accountants, there are possible barriers to the information communication, such as technical capacity, user interest and knowledge, structure and human resources, among others. So, Lee, Strong, Kahn and Wang (2002) point out that the user of information judges its quality based on its suitability and satisfaction for the purposes in which the information is intended. For O'Brien (2011) the information characteristics in its essence can be considered based on time, content and the way it is presented. Therefore, if there is no interest or motivation for financial management information in the public sector, it may not produce the expected effects in terms of social control and transparency.

Cucciniello, Porumbescu and Grimmelikhuisen (2016) carried out a systematic review of the literature with twenty-five years of research on government transparency and noticed an increase in the number of scholars and professionals beginning to debate the role of transparency in the practice of public administration, no longer so focused on theory. Dumay et al. (2016) when reviewing the literature on the early years of Integrated Reporting, criticized the excess of studies under the normative approach of IR use, suggesting that future research may present practical contributions.

The limitations of this study's analysis are the opinion of a small group of accountants and the interpretative analysis by the researchers. However, there is an opportunity to continue the research using a different approach, given the divergent perspective of the main report preparer. And in the case of this study, it was from the accountant's perspective who acts directly making the report, there will not be greater social control from IR, as advocated by the standard-setting institution.

In the quantitative study by Castro (2022), the author identified that accountants and public agents tend to agree that IR contributes to the quality of supervision and management control, but for non-accountants, IR does not contribute to improving the materiality and coherence of accounting information. This confirms the accountant's perception directly involved in preparing the information in this study. Thus, there is an apparent divergence among the professional accountants who work at universities and the accountant who is directly involved in preparing the reports, which represents insights for future research.

5 Final considerations

The comprehensibility of information in public sector accounting reports by citizens is a necessary condition for effective social control of government actions. Different control mechanisms (financial and management reports, explanatory notes, among others) have been set up and are required to be made available in a timely and easy way to all information users, with the citizen, the external user, being the primary one, as he is the one who provides the resources for the public machine.

The literature about accounting information by users in the public sector suggests that there is no

apparent interest of society. And how can accounting and accounting professionals contribute to changing this reality? In order to generate value in institutions, it is necessary to go beyond IR preparation. Some possibilities for progress in this direction can be investigated on the concept basis of shared information and the generation of public value associated with accountability.

It can be seen, therefore, that even with the report standardization, one of the objectives is to provide greater transparency to the governance and respective social control, from the perspective of the accountants. This objective is still far from ideal in terms of monitoring by citizens, considering that only improvements in the report availability is insufficient.

Therefore, the results of this study contribute to the identification that there are differences in IR effectiveness in universities among the accountants who prepare the information and the professionals who contribute complementarily with the information; that practical studies are needed to observe the effectiveness of regulatory use. This could be observed when considering the relevance of the interdisciplinary approach to accounting research.

Another contribution of this study was to hear the perspective of experienced accountants, including those working in other areas of the public sector, and that these professionals can contribute with insights to facilitate the budgetary and financial information reported in the Integrated Management Report. This could be explored using the communication innovation proposed by Bloch and Bugge (2013).

In line with the methodologies of Open Innovation in the public sector, it is possible to infer that TCU has not used measures to facilitate access to the information in the Management Reports in IR model of the Accountable Units, considering that only the 2019 financial year is available for consultation on TCU's website. However, from the accountants' point of view, the proposal for a leaner, shorter management report with concise information could make it easier for stakeholders to understand and contribute to transparency in their units. It represents an innovation for management reports, accounting and financial information. Therefore, the results presented here do not disqualify the control mechanisms for public management acts, but contribute to the search for quality in the communication of the information reported, based on what the professional accountants were able to contribute with their opinions and experiences.

The study's limitations include the observation of a small group of professional accountants from an Accountability Unit, the interpretation of the researchers and the observation from the perspective of the professional directly involved in IR at the university. However, this does not compromise the results of the analysis, because the findings of this study corroborate in the quantitative perception of IR effectiveness in Brazilian federal universities by non-accountants.

As proposals for future studies, it is recommended that we identify how accountants can contribute to IR effectiveness in the institutions in which they work from a practical and communicative perspective, consulting the interested community, as well as a quantitative analysis with the report maker's opinion at the universities to observe possible advances and limitations in the management information, so that new insights can emerge and contribute to advances in social control and transparency in the public sector.

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2. Definição do problema de pesquisa	X	-	-
3. Desenvolvimento das hipóteses e constructos da pesquisa (trabalhos teórico-empíricos)	X	-	-
4. Desenvolvimento das proposições teóricas (trabalhos teóricos os ensaios teóricos)	X	X	X
5. Desenvolvimento da plataforma teórica	X	X	X
6. Delineamento dos procedimentos metodológicos	X	X	X
7. Processo de coleta de dados	X	-	-
8. Análises estatísticas	-	-	-
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