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**Accountability in electoral accounting: the electorate perspective**

***Accountability en la contabilidad electoral: la perspectiva del electorado***

***Accountability na contabilidade eleitoral: a perspectiva do eleitorado***

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### Abstract

**Purpose:** The objective of the work is to analyze the aspects evidenced by voters about the duty of provision of electoral accounts.

**Methodology:** Data were collected in Imperatriz/MA by application of an online questionnaire. In the end, 329 responses were obtained, which made up the textual *corpus* for lexical analysis. In the treatment of data, a combination of quantitative and qualitative approaches was used. The IRaMuTeQ software was used to support the following analyses: lexicographical, word cloud, similitude and correspondence.

**Results:** Campaigns are useful to demonstrate how electoral assets are managed, and the appropriate means to this end is provision of accounts. There is a conflict of interests in the analyzed agency relationship, that is, between citizens and governments. It's just that, for the electorate, it is up to their representatives to prove the fulfillment of even promises, which is justifiable based on the principle that the people hold power. It so happens that, by law, political agents are only required to record accounting and financial information on electoral campaigns. Another indication of the informational disparity is that voters perceive a lack of reliability in the data of the provision of electoral accounts themselves. However, the problem of the quality of the information provided can be solved through the conservation of an ethical political environment, the permanent political participation of citizens and the incisive action of constitutional powers and bodies.

**Contributions of the study:** It investigates how the provision of electoral accounts is seen by voters, who are some of the main stakeholders in the accuracy of accounting and financial information. It defines, therefore, a panorama based on the vision of these users about the referred duty, considered as a necessary mechanism for political representation, but also ideal for guaranteeing the fulfillment of the government plan. Informational asymmetry was identified in the participants discourse when they punctuated certain problems for which they also indicated possible solutions.

**Keywords:** Electoral campaign. Democracy. Provision of electoral accounts.

### Resumen

**Objetivo:** El objetivo del trabajo es analizar los aspectos evidenciados por los electores sobre el deber de rendición de cuentas electoral.

**Metodología:** Los datos fueron recolectados en Imperatriz/MA mediante la aplicación de un cuestionario en línea. Al final se obtuvieron 329 respuestas, que conformaron el *corpus* textual para el análisis léxico. En el tratamiento de los datos se utilizó una combinación de enfoques cuantitativos y cualitativos. Se utilizó el software IRaMuTeQ para apoyar los siguientes análisis: lexicográfico, nube de palabras, similitud y correspondencia.

**Resultados:** Las campañas son útiles para demostrar cómo se gestionan los activos electorales, y el medio adecuado para este fin es la rendición de cuentas. Existe un conflicto de intereses en la relación de agencia analizada, es decir, entre ciudadanos y gobiernos. Es que, para el electorado, corresponde a sus representantes probar el cumplimiento incluso de las promesas, lo cual es justificable en base al principio de que el pueblo detenta el poder. Sucede que, por ley, los agentes políticos sólo están obligados a registrar la información contable y financiera de las campañas electorales. Otro indicio de la disparidad informativa es que los votantes perciben una falta de confiabilidad en los datos de las propias cuentas electorales. Sin embargo, el problema de la calidad de la información proporcionada puede resolverse mediante la conservación de un ambiente político ético, la participación política permanente de los ciudadanos y la acción incisiva de los poderes y órganos constitucionales.

**Contribuciones del estudio:** Investiga cómo la rendición de cuentas electorales es vista por los votantes, quienes son unos de los principales interesados en la veracidad de la información contable y financiera. Define, por tanto, un panorama a partir de la visión de estos usuarios sobre el referido deber, considerado como un mecanismo necesario para la representación política, pero también ideal para garantizar el cumplimiento del plan de gobierno. Se identificó asimetría informativa en el discurso de los participantes cuando puntuaron ciertos problemas para los cuales también indicaron posibles soluciones.

**Palabras clave:** Campaña electoral. Democracia. Rendición de cuentas electorales.

### Resumo

**Objetivo:** O objetivo do trabalho é analisar os aspectos evidenciados pelos eleitores sobre o dever de prestação de contas eleitorais.

**Metodologia:** Os dados foram coletados em Imperatriz/MA por aplicação de questionário *on-line*. Ao final, obtiveram-se 329 respostas, que compuseram o *corpus* textual para a análise

lexical. No tratamento dos dados foi empregada uma combinação de abordagens quantitativas e qualitativas. Utilizou-se o *software* IRaMuTeQ como apoio às seguintes análises: lexicográfica, de nuvem de palavras, de similitude e de correspondência.

**Resultados:** As campanhas são úteis para demonstrar como os patrimônios eleitorais são administrados, e o meio adequado a esse fim é a prestação de contas. Há um conflito de interesses no relacionamento de agência analisado, isto é, entre cidadãos e governantes. É que, para o eleitorado, cabe aos seus representantes comprovar o cumprimento até mesmo das promessas, o que é justificável com base no princípio de que o povo detém o poder. Ocorre que, por lei, os agentes políticos só estão obrigados à escrituração das informações contábil-financeiras de campanha eleitoral. Outro indício da disparidade informacional é que os eleitores percebem uma carência de fidedignidade nos dados das próprias prestações de contas eleitorais. Contudo, o problema da qualidade das informações prestadas pode ser solucionado por meio da conservação de um ambiente político ético, da participação política permanente dos cidadãos e da atuação incisiva dos poderes e órgãos constitucionais.

**Contribuições do estudo:** Investiga como a prestação de contas eleitorais é enxergada pelos eleitores, que são alguns dos principais interessados na exatidão das informações contábil-financeiras. Define, portanto, um panorama baseado na visão desses usuários sobre o referido dever, considerado como um mecanismo necessário à representação política, mas ideal também à garantia do cumprimento do plano de governo. A assimetria informacional foi identificada no discurso dos participantes no momento em que eles pontuaram determinados problemas para os quais também indicaram possíveis soluções.

**Palavras-chave:** Campanha eleitoral. Democracia. Prestação de contas eleitorais.

## 1 Introduction

The Brazilian political scenario is based on the democratic principle. The people, as the legitimate holder of power, exercise it in a semi-direct way, a configuration that brings representation and direct participation. Elections and other participation techniques characterize representative systems and, therefore, are important to democracy accomplishment (Silva, 2005).

Sani (1998) thinks of a democratic model in which individuals are informed about the State and political events, can choose any of the alternatives presented by power and use direct or indirect mechanisms of participation in decisions that affect society. To Abrucio and Loureiro (2005), democracy comprises three basic premises: popular sovereignty, responsibility of rulers towards citizens and limitation of state action.

Transparency is a substantial element of the democratic identity. When associated with the representation principle, it becomes a condition for the power legitimacy (Bobbio, 1986). The essence of representation is, therefore, the responsibility of political actors towards the people (Cotta, 1998), which fosters accountability (O'Donnell, 1991).

The information provision for the most adequate representative choice is an election presupposition. In this context, electoral campaigns are indispensable for the provision of useful knowledge about candidacies and proposals to the electorate, so that they are able to elect those who are competent for the public service (N. D. Gomes, 2004). This decision-making is also supported by accounting and financial information related to the campaigns (Santos et al., 2018).

Thus, this research is relevant because it demonstrates that the development of accountability in electoral accounting strengthens democracy, which is reflected in the transparency, isonouny and reliability of the electoral process.

Electoral accounting is a contemporary subject at an early stage of investigation in the technical-scientific community (Brito & Dantas, 2016; Rebouças et al., 2018; Sallaberry et al., 2013, 2014; Sousa & Diniz Filho, 2018). Despite this, it has been discussed through the approach of related themes, such as provision of electoral accounts, in other studies, such as Sallaberry et al. (2021), which highlights accounting aspects, that of Melo, Carvalho and Bastos (2021), which deals with legal issues, and that of Albuquerque and Melo (2019), which focus on the accounting professional.

This work will also be limited to the provision of electoral accounts, which constitutes a legal obligation, but will investigate how this duty is seen by voters, who are some of the main stakeholders in the accuracy of accounting and financial information. Therefore, it is necessary to define a panorama based on these users idea on the provision of electoral accounts. After all, in an agency relationship among citizens and governments, there may be problems such as conflict of interests and information asymmetry (Anthony & Govindarajan, 2008).

Thus, the construction of this research starts from the following question: **what is the understanding of the electorate with regard to provision of accounts in electoral accounting?** This work objective is to analyze the evidenced aspects by the voters about the duty of provision of electoral accounts.

Following this introduction, the selected bibliography on agency theory applied to the public sector, accountability and electoral accounting will be studied. Next, the methodology adopted in the research will be specified, with emphasis on the data collection and treatment techniques, as well as the obtained results will be described. In the following part, the data will be analyzed and interpreted under the focus of the theoretical framework. The last section will present the findings and considerations, limitations to the work development and suggestions for future research.

## 2 Literature review

### 2.1 Agency theory applied to the public sector

Agency theory has as its basic assumption a contract that is established between main and agent, whose relationship results in an effective organization of information and risk costs. In other words, the agency relationship is characterized by contracts that are supported by the cooperative behavior of the parties, each with its objectives and attitudes towards risk (Eisenhardt, 1989).

According to Hendriksen and Breda (2010), the so-called principals are information evaluators and, therefore, choose the appropriate systems to their informational needs. Agents, on the other hand, are decision makers and, as such, define the best alternative according to the principal perspective about the information presented to them.

The agency problem can be represented by two situations: the first is that each individual seeks to satisfy only his own interests; the second is that information about the agent's conduct may be provided inappropriately because the agent knows a business better than the main one. So, agency theory institutes a system of monitoring and incentives in order to minimize conflict of interests and information asymmetry (Anthony & Govindarajan, 2008).

Pimenta (2020) states that the agent's supervisory actions and the reduction of potential information disparity make the main responsible for the agency costs. These are defined by

Jensen and Meckling (2008) as the sum of three expenditures: a) monitoring expenses by the main one; b) expenses with contractual guarantees to the agent; and c) residual cost, which is the monetary value equivalent to the decrease in the main well-being due to disagreements with the agent. However, the effectiveness of decision-making and control mechanisms is crucial for mitigating such costs (Pimenta, 2018).

According to Przeworski (2015), institutions are responsible for organizing agency relationships, which can be economic (investors and entrepreneurs), political (citizens and rulers) or state intervention (rulers and private economic agents). In fact, the performance of any economic system depends precisely on the construction of these relationships, which result in benefits or losses for agents, according to the behavior they have adopted in favor of a common interest.

These assumptions are also visible in the public sector, where there are several conflicts with similar aspects. One of the most evident contexts for this is the aforementioned political relationship among citizens and rulers, in which the electoral process is the main mechanism for inducing responsibility for results (accountability) — prospective or retrospective —, since the democratic identity requires citizens government control. From a prospective perspective, citizens choose the policy proposals to be implemented based on what is presented by parties and candidates during campaigns. Sometimes, however, the most effective social control is exercised retrospectively, that is, when deciding whether or not to continue a government, this is because there are no institutional mechanisms that enforce the fulfillment of electoral promises (Przeworski, 2015).

## 2.2 Accountability

The most developed democratic societies are characterized by the existence of more responsible governments, which allow citizens to know if they are working in the public interest and apply the appropriate sanctions to their representatives. The consolidation of accountability and the improvement of administrative practices develop, as the simple implementation of control mechanisms is not capable of guaranteeing accountability (Campos, 1990; Przeworski, 2015).

The term accountability encompasses a multiplicity of meanings due to the complexity of its translation into Portuguese. The word comprises the idea of “responsabilidade (objetiva e subjetiva), controle, transparência, obrigação de prestação de contas, justificativas para as ações que foram ou deixaram de ser empreendidas, premiação e/ou castigo” (Pinho & Sacramento, 2009, p. 1.364).

The accountability functioning happens according to the elements of time and space (Pinho & Sacramento, 2009). In relation to time, it comprises the dimensions of information, justification and punishment (Schedler, 1999). As for space, it is made by the vertical and horizontal dimensions (O'Donnell, 1991, 1998).

In terms of time, accountability corresponds to a multifaceted structure of tasks, such as surveillance, auditing, supervision and punishment. Information and justification are linked to the idea of answerability, the closest synonym of provision of accounts, which aims to ensure the responsibility of public agents for their actions, who must report and explain the decisions taken (Schedler, 1999).

The punishment aspect, on the other hand, is equivalent to the concept of enforcement, that is, a set of activities carried out to enforce the law. Public agents are not susceptible, therefore, only to the demand for information and justification, but also to the effects of their actions. Accountability encompasses data generation, argument exchange and coercion

elements and punishment of inappropriate behavior (Schedler, 1999). It is, according to Bovens (2007), the duty to explain a conduct, which may be subject to consequences.

From the space perspective, vertical accountability consists of an uneven relationship among representatives and represented. Citizens can reward or punish political agents through elections, which, although they are the main mechanism of this bias, have their effectiveness questioned due to periodicity (O'Donnell, 1991, 1998; Pinho & Sacramento, 2009).

On the other hand, horizontal accountability designates the parity relationship among the powers entrusted with the state functions of legislating, executing and judging. This aspect presupposes the existence of powers and public entities that have the competence and aptitude to reciprocally carry out activities such as prevention, guidance and sanctioning their actions (O'Donnell, 1991, 1998; Pinho & Sacramento, 2009).

Both citizen participation in the electoral process and bureaucratic controls are, however, insufficient to ensure accountability by themselves. The effectiveness guarantee of governmental control relies on the citizens inspection, whose power is legitimized “*pelo exercício ativo da cidadania, por partidos políticos sintonizados com seus eleitores e por uma opinião pública bem informada*” (Campos, 1990, p. 34).

### 2.3 Electoral accounting

The relationship between electoral law and accounting science created electoral accounting, an area intended to apply and adapt definitions and accounting principles in an appropriate way, concomitant and integrated with electoral legislation. It is also the branch that records, controls and evidences administrative or accounting acts and facts related to electoral assets (Cardin et al., 2016; Santos et al., 2018).

This heritage comprises assets, rights and obligations of political parties and candidates in electoral campaigns (Pietra, 2016). It is a depersonalized entity instituted through registration with the Electoral Justice and that arises from the segregation of assets, that is, it consists of assets distinct from that which belongs to political parties, to individual candidates and from public resources deriving from party and electoral funds (Santos et al., 2018).

According to Norma Brasileira de Contabilidade Técnica Geral (NBC TG) Estrutura Conceitual, the general purpose of financial accounting report aims to provide useful information for decision making (Conselho Federal de Contabilidade [CFC], 2019). About this, electoral accounting adds value to the management of electoral assets, as it controls the collection and application of campaign financial resources and provides the necessary instruments to provision of accounts (Santos et al., 2018).

For Iudícibus et al. (2010, p. 1), accounting has a very wide field of application and has a “*metodologia especialmente concebida para captar, registrar, acumular, resumir e interpretar os fenômenos que afetam as situações patrimoniais, financeiras e econômicas de qualquer ente*” (2010, p. 1). Thus, the accounting principles and standards must also be observed by political parties and candidates that move financial resources from the electoral campaign (Assessoria de Exame de Contas Eleitorais e Partidárias [ASEPA], 2018).

#### 2.3.1 Provision of electoral accounts

According to article 23, IX, of Law no. 4,737/1965 (Electoral Code), it is incumbent upon Tribunal Superior Eleitoral (TSE) to issue adequate guidelines for compliance with this statute. At each election, mandatory applicability resolutions are published which, by disciplining electoral laws, may generate new interpretations or modify their application. Thus,

the rules in previous elections may not serve the following ones (Ministério Público Federal [MPF], 2018).

Regarding the collection, resource application and the provision of accounts, TSE issued Resolution no. 23,607/2019 for the 2020 elections. This rule determines that candidates and national, state, district and municipal party entities, even if temporarily instituted, are obliged to report to the Electoral Justice (Tribunal Superior Eleitoral [TSE], 2019).

In order to guarantee the legitimacy of accounting procedures, the information, as well as the preparation and authentication of the provision of accounts, are prerogatives of the qualified professional in accounting (Mattos et al., 2014). Therefore, the applicant, the financial administrator, if constituted, and the accountant are jointly responsible for the record reliability. In some cases, provision of accounts may also involve the eventual substitutes (TSE, 2019).

Since it enables auditing, inspection and financial control of electoral campaigns, provision of accounts is consolidated as an instrument that guarantees greater transparency and legitimacy to the electoral process and that avoids abuse of economic power (J. J. Gomes, 2018). By the way, accounts must be rendered not only after the elections, but also during campaigns, so that the full exercise of social control is guaranteed (Machado & Yamaguti, 2020).

## 2.4 State of the art

In a way, electoral accounting has been discussed by approaching certain issues that are related to it, albeit from an independent perspective in the areas of applied social sciences and human sciences (Lamenha et al., 2020). There are studies related to provision of electoral accounts that are restricted, for example, to accounting aspects (Sallaberry et al., 2021), others that start from legal issues (Melo, Carvalho, & Bastos, 2021) and even those that focus on the accounting professional (Albuquerque & Melo, 2019).

In a recent research, Sallaberry et al. (2021) analyzed the reliability of the economic-financial information of the 2018 electoral process from the perspective of business professionals. The technical procedure used was the survey, based on data from provision of electoral accounts and applied to 496 people. In addition to collecting sociodemographic information from the participants, questions were asked based on three variables: general perception, heritage elements and electoral behavior. The results showed that a more skeptical opinion about the Brazilian electoral system prevails, but that, despite this, these professionals trust the declaration of information on campaign revenues and expenses, which can influence the behavior of the electorate.

Melo, Carvalho and Bastos (2021) investigated the provision of electoral accounts as a civic duty that can stimulate the direct intervention of citizens in decision-making procedures and power control. The study was developed through the bibliographic technique and analyzed both national and foreign doctrines. The main findings showed that the information use and communication technologies in monitoring electoral and public spending is essential to strengthen Brazilian democracy. In other words, there must be a relationship between the constitutional principle of administrative efficiency and democracy.

In turn, Albuquerque and Melo (2019) examined the importance and mandatory role of the accounting professional in the provision of electoral accounts. The technical procedures adopted were bibliographic and documental. According to the results found, recent changes in electoral legislation have led this professional to be a protagonist in the electoral process. This is because, in addition to exercising the primary control function, it also became essential in the planning, organization and direction of electoral campaigns.

### 3 Methodological procedures

According to Vergara's taxonomy (1998), this research is exploratory in relation to the ends, as it proposes to contribute to the discussion of a little explored subject, electoral accounting. It is descriptive because it seeks to present the specifics of a phenomenon through the application of standardized data collection techniques. As for the means, the research is field research, as it is based on data provided by people (Gil, 2008; Marconi & Lakatos, 2003; Prodanov & Freitas, 2013).

The research subjects were selected according to their electoral age, from which the right to vote is acquired (Diniz, 1998). This criterion was adopted based on the hypothesis that, from the age of sixteen, individuals can influence decisions that affect society.

Data were collected through the application of a questionnaire on the Google Forms online platform, whose link was shared by the WhatsApp Messenger messaging application initially with academics and university professors. At the time of the invitation to participate in the survey, it was requested that the access link to the questionnaire be passed on to other individuals, with the objective of reaching the largest possible number of voters (snowball sampling).

The questionnaire consisted of nine questions divided into two groups. The first five (multiple choice) only sought to identify sociodemographic characteristics of the participants based on the following aspects: sex, age group, skin color/race, education level and income range. The other (subjective) questions addressed content related to provision of electoral accounts and were constructed with simple terms that referred to common sense issues, in order to allow the layman of voters to understand them. They were: a) what do you understand about provision of electoral accounts?; b) action to combat corruption; c) what to do to ensure that promises are kept?; d) what would you change in the legislation to contribute to transparency in the use of public resources?

With these questions, the initial purpose was to carry out a survey of the citizens main notions about provision of electoral accounts and, then, to characterize them. In addition to it, the research sought to observe in which context these understandings apply. Another established objective was to understand in which aspects the participants discourses are related or not, to finally verify if public opinion is influenced by sociodemographic characteristics.

Of the voters who participated, all with electoral domicile in Imperatriz, a municipality in the southwest of Maranhão, 329 responses were obtained, which composed the textual *corpus* for the lexical analysis.

#### 3.1 Preparation and treatment of the textual *corpus* and applied analyzes

In data treatment, a combination of quantitative and qualitative approaches was used. For this purpose, the application software IRaMuTeQ, an acronym for the french definition *Interface de R pour les Analyses Multidimensionnelles de Textes et de Questionnaires*, was used. Developed in 2008 by Pierre Ratinaud at the *Laboratoire d'Études et de Recherches Appliquées en Sciences Sociales* (LERASS) at the University of Toulouse, the software uses the R and Python programming languages and is distributed under the terms of the GNU General Public License (Salviati, 2017).

Used in research in the human and social sciences, IRaMuTeQ makes it possible to perform simple and multivariate statistical analyzes on textual *corpus* and data tables (Camargo & Justo, 2013; Salviati, 2017).



In the textual *corpus*, the answers were gathered in a document in the applicative Notes, differentiated by monothematic command lines. These ones bring the identification of the participants by the order numbering of the respective speech, followed by the variables gender, age group, skin color/race, education level and income range. The four asterisks that precede this information are necessary for the software to recognize the texts.

In addition to it, the analysis of compound forms requires joining the words by the underscore character. As a result, the shapes are classified as unrecognized, since they are not in the short-form dictionary created by IRaMuTeQ software. See if:

```
**** *participant_1 *Male *age_30_to_39_years *Brown skinned
*schooling_Graduated
*income_From_4.5_to_6_minimum_salaries
-*what_you_understand_about_provision_of_electoral_accounts
Election spending.
-*action_to_fight_corruption
Oversight; reporting corruption cases.
-*what_to_do_to_ensure_that_promises_are_fulfilled
Collect promises.
-
*what_would_you_change_in_the_legislation_to_contribute_with_the_transparency_i
n_the_use_of_public_resources
Greater disclosure of expenses.
```

To achieve the proposed objectives, lexicographical, word cloud, similarity and correspondence analyzes were carried out.

The lexicographical analysis is a classic statistical technique, whose functions are: a) to identify and convert textual units into text segments; b) quantify the occurrences and their average by text, forms and hapax (non-repeated words); c) examine vocabulary, reduce inflected words to the fundamental part and create a dictionary of reduced forms; d) distinguish active and supplementary forms (Camargo & Justo, 2013).

The word cloud is a data analysis technique that graphically gathers and organizes words from a textual *corpus* according to frequency. Although simple, it is a relevant lexical analysis, as it allows you to immediately recognize the keywords of a text. The most frequent are centralized in the cloud in larger size, while the less frequent are found in peripheral regions in smaller size (Camargo & Justo, 2013).

In turn, similarity analysis is a technique based on graph theory that describes social representations and highlights different dimensions, groupings and subpopulations. It studies the proximity and the relationships among the elements of a set based on the identification of co-occurrences among words. It typifies the common parts and specificities of the coded variables and also graphically represents the structure of a textual *corpus* (Camargo & Justo, 2013; Marchand & Ratinaud, 2012; Vergès & Bouriche, 2001).

Finally, correspondence analysis is a flexible exploratory analysis technique for multidimensional data that explains contingency tables. These are the most common ways of structuring data in the analysis of qualitative variables. It seeks to simultaneously represent two sets (rows and columns of a data table) to clarify the probable links between two nouninal variables (Lebart et al., 1995; Lebart & Salem, 1994).

The statistical unit is not the individual, but the occurrence in a graphic form. The lines constitute part of the occurrence set of forms, and the columns, a portion of the participants,

who may have cited several forms of those appearing in the lines. The totals in each row represent the number of occurrences and the total in each column correspond to the number of occurrences by the different categories of participants (Lebart & Salem, 1994).

#### 4 Results

In this section, the results of the four analyzes described above are presented. Before that, however, Table 1 describes the research subjects, with the characterization of a sociodemographic profile based on the comparison of synthetic indicators of their particularities.

**Table 1**

*Sociodemographic characterization of the research subjects*

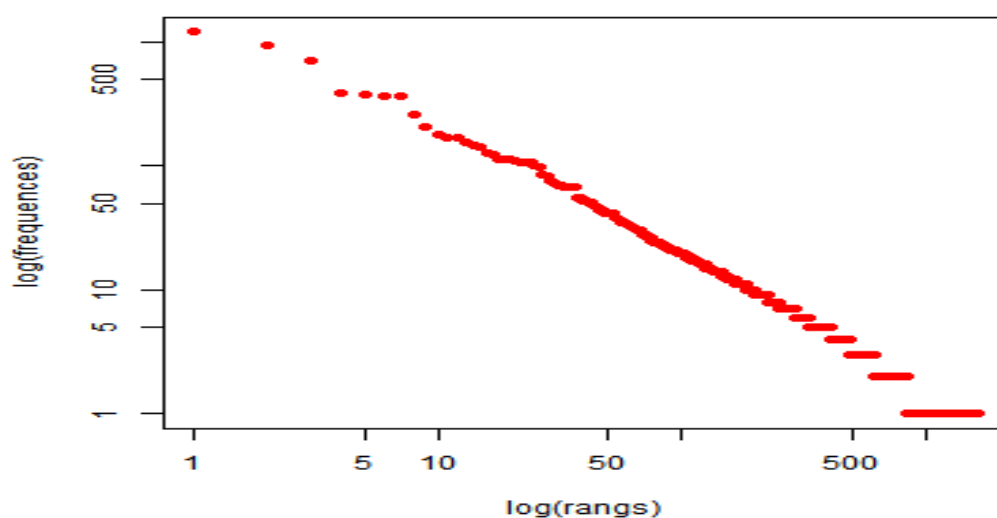
Sociodemographic characteristics	Variables	Participants (n)	%
Sex	Male	184	55.93
	Female	145	44.07
Age group (year)	16 to 19	9	2.74
	20 to 29	110	33.43
	30 to 39	110	33.43
	40 to 49	63	19.15
	50 to 59	30	9.12
	60 to 69	7	2.13
Color/race	White	88	26.75
	Black	41	12.46
	Yellow	12	3.65
	Brown	187	56.84
	Indigenous	1	0.30
Level of education	Incomplete elementary school	9	2.74
	Complete elementary school	3	0.91
	Incomplete high school	7	2.13
	Complete high school	63	19.15
	Incomplete higher education	110	33.43
	Complete higher education	70	2.28
	Specialization	53	16.11
	Master's degree	9	2.74
	Doctorate degree	5	1.52
Income range (minimum salary)	Up to 1.5	110	33.43
	From 1.5 to 3	100	30.40
	From 3 to 4.5	47	14.29
	From 4.5 to 6	21	6.38
	Over 6	51	15.50

Source: research data.

#### 4.1 Lexicographical analysis

The textual *corpus* is composed of 329 text units, from which 14,430 words were extracted, reduced to 1,638 distinct words. The number of hapax corresponds to 787, that is, 5.45% of the occurrences and 48.05% of the forms.

The Zipf diagram (Figure 1) represents the behavior of the word frequency in the textual *corpus*. According to Camargo and Justo (2013), the ordinate axis expresses how many times a word happens, and the abscissa axis indicates the number of words. In this analysis, the diagram shows a minimum number of words with a high level of representation, as well as that most of the words had a lower level of repetition.



**Figure 1** Zipf diagram of the textual corpus “provision of electoral accounts”

Source: research data.

In the analysis, only the adjective (adj), noun (noun), unrecognized (nr) and verb (ver) forms were considered active. From 1,434 active forms, 309 are adjectives, 689 are nouns, 81 are unrecognized forms and 355 are verbs. Table 2 presents the main words and expressions present in the participants speeches with their respective frequency and grammatical category (type).

**Table 2***Frequency extract of words and expressions*

Form	Frequency	Type	Form	Frequency	Type
provision of accounts	204	nr	fulfillment	56	noun
political	170	adj	corruption	55	noun
law	153	noun	demand	53	ver
must	141	ver	corrupt	44	adj
public	127	adj	office	44	noun
promise	112	noun	punishment	42	noun
oversight	112	noun	change	42	ver
expenditure	108	adj	create	42	ver
candidate	106	noun	oversee	38	ver
election campaign	84	nr	charge	37	noun
money	75	noun	society	35	noun
transparency	74	noun	severe	33	adj
resource	69	noun	promise	32	ver
population	67	noun	electoral justice	30	nr
fulfill	67	ver	voter	25	noun

**Source:** *research data.*

The most repeated words were “provision of accounts”, “political”, “law” and “must”. However, other important terms are “promise”, “expenditure”, “electoral campaign”, “transparency”, “corruption” and “Electoral Justice”.

The word frequency calculation shows that the expression “provision of accounts” was mentioned 204 times, especially as an introduction to the concept itself, restricted to the electoral scope. The majority understanding reveals that provision of accounts is the procedure by which political parties and candidates prove to the Electoral Justice the collection of resources and the realization of electoral expenditures.

For the participants, the provision of electoral accounts makes it possible to verify, inspect and control the financial resources invested in campaigns. By examining the legitimacy and legality of spending, it ensures transparency and social justice to the electoral process.

The adjective “political” was mentioned 170 times as a shortened form of the words “politicians”, “political” and “policies”, repeated 122, 37 and eleven times, in that order. The context of its use informs that transparency, honesty and responsibility must be attributes inherent to the role of representing the people. In addition to it, it is necessary to assess knowledge about public administration in the choice of representatives for elective positions.

Participants stated that society’s intervention in political decisions must always be encouraged, especially in the search for means of information and justification for the actions of politicians, so that they can be punished in case of inappropriate behavior. Provision of accounts was considered an indispensable tool for transparency, not only from the perspective of electoral campaign expenses, but also from political agents performance in their attributions.

The name “law”, with 153 occurrences, represents the contraction of the terms “laws” and “law”, cited 119 and 34 times, respectively. In general, it was understood that the laws in force encourage transparency and the fight against corruption. Although the modification of the current legislation was disregarded, the participants stressed that it is essential to improve it or, at least, guarantee its effectiveness. On the other hand, others defended the creation of new laws.

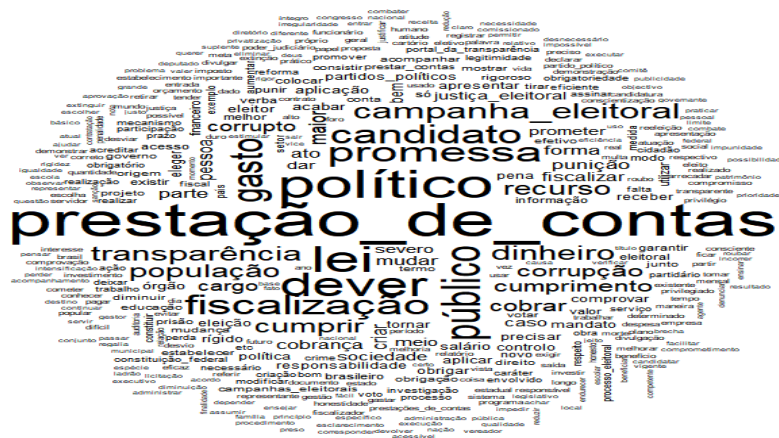
The verb “must” was reproduced 141 times as a reduction of the variations “they ought”, “he ought”, “must”, “he must”, “they must”, “duties” and “musting”, with 46, 23, 21, twenty, nineteen, six and two repetitions, in that order. With a single occurrence, the similar forms of “they must”, “we should”, “we must” and “I must” were identified.

According to the participants, candidates for elective positions are legally required to account for fundraising and campaign expenditures. Furthermore, political agents need to be transparent in governmental actions, a duty that is part of the actions of those holding an elective mandate, which is public in essence. The transgression of such a charge would even give rise to the application of sanctions.

It is necessary to promote collective awareness actions to spread the culture of transparency and social control, so that representatives and represented assume and carry out their responsibilities. The inspection and punishment procedures for the corrupt require optimization, while the control bodies must engage in the supervision of the activities of the public administration and its agents.

## 4.2 Word cloud

The representation of the textual *corpus* in the word cloud (Figure 2) presents the expression “provision of accounts” as a central element of the speeches, followed by the terms “political”, “law”, “must”, “public”, “promise”, “oversight”, “expenditure”, “candidate” and “electoral campaign”. To configure it, only active forms with a frequency equal to or greater than four were considered.



**Figure 2** Word cloud from the textual corpus “provision of electoral accounts”

Source: research data.

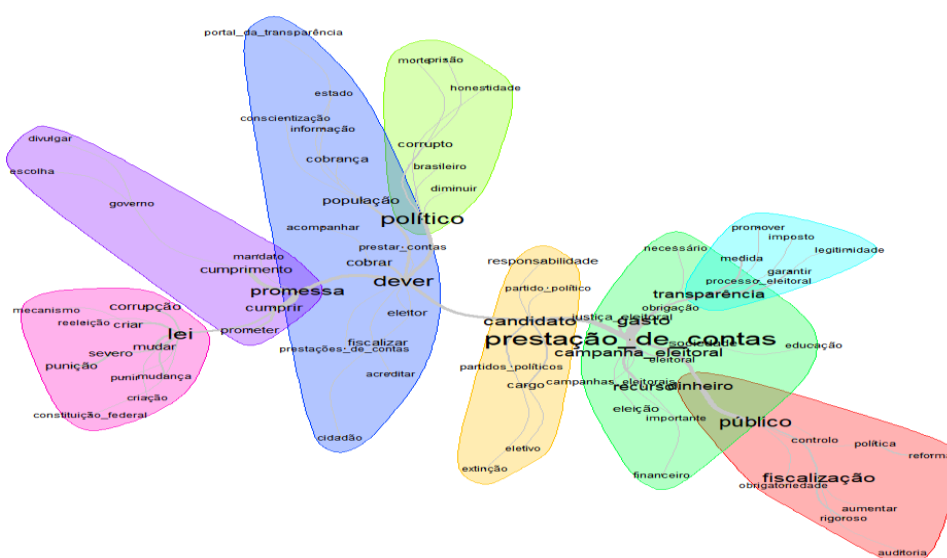
The close relationship among the main words and expressions of the textual *corpus* explains its context. The link consolidates the individual analysis carried out previously on the forms of “provision of accounts”, “political”, “law” and “must”. Associated with the participants reports, the word cloud shows that the provision of electoral accounts is an important monitoring instrument that is developed around two elements: expenditures and promises.

Regarding electoral expenditures, the preparation of provision of accounts is the responsibility of the candidates, who have a legal obligation to prove the use of financial resources destined for campaigns. In relation to promises, provision of accounts is a moral duty to be fulfilled by political agents, from whom duly justified execution of the commitments assumed with citizens is required.

### 4.3 Similarity analysis

The similitude analysis (Figure 3) demonstrates that the maximum tree is formed by eight sets of related vertices (communities). To configure it, the most relevant words and expressions were chosen among those with a frequency equal to or greater than seven. In order to make the analysis and interpretation of the graph simpler and more intuitive, the options “communities” and “halo” were selected, which are necessary parameters for grouping the most associated words into colored clouds (Camargo & Justo, 2018).

The community colors “provision of accounts”, “political”, “law”, “must”, “promise”, “candidate”, “money” and “transparency” are, respectively, pale lime green, pale green, vivid magenta, pale blue, pale violet, pale yellow, pale red (pink tone) and pale cyan.



**Figure 3** Similarity analysis of the textual corpus “provision of electoral accounts”

Source: research data.

The similarity analysis expresses that the “provision of accounts” community, as the central nucleus of representation, presents more significant relationships with the “candidate”, “money” and “transparency” peripheral communities. The “candidate” and “must” communities emerge as very expressive nuclei, as the former constitutes the link between the “provision of accounts” and “must” communities, while the latter reinforces the debate and reveals an innovative approach to provision of accounts for election campaign.

The “provision of accounts” community reflects the conceptual definition of the procedure carried out with the Electoral Justice by political parties and campaign candidates. The provision of electoral accounts consists of the duty to present documents that demonstrate the veracity of information on fundraising and expenditure (see Figure 3).

Below are excerpts from some of the main speeches that refer to the form of “provision of accounts”, to which the terms “expenditure”, “electoral campaign”, “resource”, “Electoral Justice” and “electoral campaigns” are specifically related (our emphasis):

**provision\_of\_accounts** concerns proof of election\_campaign expenditures

P\_49, male, 40-49, brown, complete higher education, +6<sup>1</sup>

**provision\_of\_accounts** specifies expenditures made with funds eventually received for the cost of electoral\_campaigns

P\_67, male, 20-29, brown, incomplete higher education, 0-1.5

**provision\_of\_accounts** is the process that all political\_parties and candidates must do with the electoral\_justice

P\_309, male, 50-59, brown, complete high school, 3-4.5

The “candidate” community supports the argument that the political party and the candidate are jointly responsible for provision of electoral accounts. In addition, it shows that the candidate for elective office has numerous responsibilities, which demands greater political awareness (see Figure 3).

Below are excerpts from some of the main speeches that refer to the form “candidate”, to which the terms “responsibility” and “political parties” are specifically related (our emphasis):

**candidates** and voters need to be more aware of their responsibilities

P\_294, female, 40-49, brown, incomplete higher education, 0-1.5

provision\_of\_accounts is a procedure carried out with the electoral\_justice by political\_parties and **candidates**

P\_311, male, 50-59, brown, complete high school, 1.5-3

more commitment from our **candidates**

P\_328, female, 40-49, brown, incomplete higher education, 1.5-3

The “transparency” community expresses the objective of provision of electoral accounts. The principles of transparency and legitimacy should guide the actions of political parties and candidates in dealing with campaign financial resources, in order to ensure the quality of accounting and financial information and the fairness of the electoral process (see Figure 3).

Below are excerpts from some of the main speeches that refer to the form “transparency”, to which the terms “electoral process” and “legitimacy” are specifically related (our emphasis):

provision\_of\_accounts is a measure that guarantees the **transparency** and legitimacy of party action in the electoral\_process

P\_116, female, 30-39, black, complete higher education, +6

provision\_of\_accounts provides **transparency** to electoral\_campaign expenditures

P\_284, female, 20-29, white, complete higher education, 1.5-3

the provision\_of\_accounts of the electoral\_campaign is a duty of all politicians and ensures **transparency** and legitimacy to the elections

P\_289, male, 30-39, brown, complete high school, 1.5-3

The “money” community alludes to the public funding of campaigns. The resources from this costing model must also be recorded in the provision of accounts. It is considered essential that the Electoral Justice strictly comply with the inspection, control and audit procedures of public capital destined for this purpose, as well as that it be reduced and distributed under a more judicious regime, to be instituted by political reform (see Figure 3).

Below are excerpts from some of the main speeches that refer to the form “money”, to which the terms “public”, “oversight” and “rigorous” are specifically related (our emphasis):

provision\_of\_accounts for **money** spent on election\_campaign, whether public or private

P\_140, female, 30-39, white, specialization, 4.5-6

rigorous supervision establishment for spending public **money**

P\_174, male, 20-29, brown, incomplete higher education, 0-1.5

carrying out electoral\_campaigns without much public **money**

P\_232, female, 20-29, white, complete high school, 3-4.5

The “must” community strengthens the discussion on provision of accounts for the electoral campaign, as it reinforces that the justification of expenditures is a legal must of political parties and candidates. Associated with the words “political”, “promise” and “population”, this provision of accounts is presented as a moral obligation with regard to promises made in the campaign by political agents, formerly candidates. In relation to them, the population must have a consistent active posture in monitoring, inspecting and charging (see Figure 3).

Below are excerpts from some of the main speeches that refer to the form “must”, to which the terms “promise”, “population”, “demand”, “voter” and “to accompany” are specifically related (our emphasis):

provision\_of\_accounts is a **must** of all candidates

P\_238, female, 30-39, white, complete higher education, 0-1.5

the population **must** demand the fulfillment of promises

P\_147, female, 30-39, black, complete higher education, 0-1.5

voters **must** accompany politicians in the exercise of their mandates

P\_259, male, 30-39, black, complete higher education, 1.5-3

The “political” community indicates that the promises execution depends on the honesty of political agents and their commitment to the people. But, although these qualities are required of representatives, the population itself does not culturally preserve them. This is because not only in the political sphere there are cases of corruption, but also among ordinary citizens, so that everyone must be severely punished (see Figure 3).



Below are excerpts from some of the main speeches that refer to the “political” form, to which the terms “corrupt”, “brazilian” and “honesty” are specifically related (our emphasis):

**politicians** should be more honest with the brazilian people, fulfilling their promises, instead of talking too much, they could act.

P\_12, female, 30-39, yellow, incomplete higher education, 1.5-3

you can't expect honest **politicians** from a corrupt society

P\_24, male, 30-39, white, master's degree, +6

increase penalties against corrupt **politicians** and ordinary citizens alike

P\_120, male, 30-39, brown, specialization, 1.5-3

The “promise” community points to the legitimacy of the candidates government proposals in the context of campaign actions. On the other hand, political agents must periodically account for electoral promises, which would already be an obligation based on morality. The population, in turn, needs to demand compliance with proposals that have not yet been implemented (see Figure 3).

Below are excerpts from some of the main speeches that refer to the form “promise”, to which the term “fulfillment” is specifically related (our emphasis):

**promises** are part of the process

P\_50, male, 30-39, brown, doctorate degree, +6

demand the fulfillment of **promises** more effectively

P\_143, male, 30-39, brown, complete higher education, 1.5-3

provision\_of\_accounts from time to time of the **promises** made to the people

P\_307, female, 30-39, white, specialization, 0-1.5

The “law” community presents two conceptions about the dissemination of the culture of transparency. The first supports the need to create, modify or improve brazilian legislation against corruption crimes, in line with the implementation of effective transparency mechanisms. The second defends, on the other hand, the sufficiency of the laws in force, which is why it would only be necessary to apply them (see Figure 3).

Below are excerpts from some of the main speeches that refer to the form “law”, to which the terms “corruption”, “create” and “change” are specifically related (our emphasis):

we don't need to change or create more **laws** but to comply with the current ones because they are enough

P\_132, female, 50-59, brown, specialization, 1.5-3

stricter **laws** more transparency

P\_206, male, 30-39, white, specialization, 3-4.5

the fight against corruption must be based on the improvement of anti-corruption **laws** and their proper application

P\_263, male, 30-39, brown, complete higher education, +6

#### 4.4 Correspondence analysis

In this analysis, the lines inform the number of occurrences about the similarity analysis, which were “provision of accounts”, “political”, “law”, “must”, “promise”, “candidate”, “money” and “transparency”. The columns, on the other hand, gather the following sociodemographic characteristics of the participants: sex, age group, color/race, level of education and income range.

In Table 3, the relative frequency of evocations of words is distributed according to sex. By this comparison, women were responsible for the predominant enunciation of six terms, namely, “provision of accounts”, “political”, “must”, “promise”, “money” and “transparency”, the latter with the lowest percentage of difference from men. Male participation exceeded female participation, in minimal percentages, in the citation of the terms “law” and “candidate”.

**Table 3**

*Relative frequency distribution of evocations by sex*

Form	Total	Sex	
		Male	Female
Total	496.87	234.56	262.31
provision of accounts	98.05	45.93	52.12
political	82.24	36.99	45.25
law	72.67	36.59	36.08
must	68.29	30.49	37.8
promise	54.01	24.8	29.21
candidate	49.74	26.83	22.91
money	36.64	15.45	21.19
transparency	35.23	17.48	17.75

Source: research data.

In Table 4, the relative frequency of evocations of words is distributed according to age group. By this comparison, participants aged from sixteen and nineteen years were the ones who most uttered the highest number of terms, except for “provision of accounts”, “candidate” and “transparency”. The first two are more present in the speeches of those aged from fifty and 59, while the third was predominantly evoked by those aged from thirty and 39. Finally, there were no participants aged from seventy and 79 and aged eighty or older.

**Table 4***Relative frequency distribution of evocations by age group*

Form	Total	Age group					
		16-19	20-29	30-39	40-49	50-59	60-69
Total	1,541.61	300	233.23	244.17	257.24	265.19	241.78
provision of accounts	268.76	-	48.44	45.24	48.31	71.82	54.95
political	275.78	62.5	42.47	35.26	44.69	35.91	54.95
law	234.01	62.5	30.55	42.58	35.02	30.39	32.97
must	218.59	62.5	32.79	31.94	36.23	33.15	21.98
promise	161.54	37.5	23.1	26.61	30.19	33.15	10.99
candidate	150.61	25	24.59	19.96	31.4	38.67	10.99
money	161.86	50	14.9	17.96	15.7	19.34	43.96
transparency	70.46	-	16.39	24.62	15.7	2.76	10.99

**Source:** *research data.*

In Table 5, the relative frequency of word evocations is distributed according to color/race. By this comparison, indigenous participants were the ones who most evoked the terms “political”, “must”, “money” and “transparency”. Brown ones were responsible for the predominant enunciation of two terms: “law” and “candidate”. White and black ones, in turn, had greater participation in relation to the terms “provision of accounts” and “promise”, respectively.

**Table 5***Relative frequency distribution of evocations by color/race*

Form	Total	Color/race				
		White	Black	Yellow	Brown	Indigenous
Total		239.17	250.5	250	248.16	285.72
provision of accounts	184.06	52.5	51.63	32.89	47.04	-
political	233.28	42.5	24.86	52.63	41.86	71.43
law	138.69	31.67	34.42	32.89	39.71	-
must	203.88	30.83	42.07	26.32	33.23	71.43
promise	111.41	25	42.07	19.74	24.6	-
candidate	99.23	20	24.86	26.32	28.05	-
money	152.41	20	19.12	26.32	15.54	71.43
transparency	150.59	16.67	11.47	32.89	18.13	71.43

**Source:** *research data.*

In Table 6, the relative frequency of evocations of words is distributed according to the level of education. By this comparison, doctors were the ones who most enunciated the terms “must”, “candidate” and “transparency”, followed by participants with incomplete elementary school, who collaborated more in evoking the terms “political” and “promise”. The words “provision of accounts”, “law” and “money” are more present in the speeches of participants with incomplete higher education, master’s degree and complete elementary school, respectively.

**Table 6**  
*Relative frequency distribution of evocations by level of education*

Form	Total	Level of education								
		IES	CES	IHS	CHS	IHE	CHE	S	MD	DD
Total	2,292.62	285.72	307.68	258.61	263.64	243.26	233.81	251.89	224.8	223.21
provision of accounts	361.76	-	38.46	51.72	47.94	53.89	47.89	48.56	46.51	26.79
political	380.13	100	-	86.21	45.27	44.16	30.99	42.49	31.01	-
law	326.59	42.86	38.46	34.48	37.28	30.69	45.07	33.38	46.51	17.86
must	333.85	42.86	38.46	34.48	34.62	33.68	27.23	37.94	31.01	53.57
promise	240.26	42.86	38.46	-	25.3	23.2	31.92	27.31	15.5	35.71
candidate	231.97	-	38.46	17.24	27.96	26.2	20.66	25.8	31.01	44.64
money	232.19	57.14	76.92	17.24	29.29	16.47	12.21	15.17	7.75	-
transparency	185.87	-	38.46	17.24	15.98	14.97	17.84	21.24	15.5	44.64

*Note.* IES = incomplete elementary school; CES = complete elementary school; IHS = incomplete high school; CHS = complete high school; IHE = incomplete higher education; CHE = complete higher education; S = specialization; MD = master's degree; DD = doctorate degree.

*Source:* research data.

In Table 7, the relative frequency of word evocation is distributed according to the income range. Based on this comparison, participants earning from 4.5 and six minimum wages were responsible for the greater enunciation of the terms “provision of accounts”, “law” and “transparency”. The group with income of up to 1.5 times the minimum wage predominantly mentioned the words “political” and “money”, while those with income from three and 4.5 times the minimum wage mentioned the words “must” and “promise”. Finally, “candidate” is more present in the speeches of participants with income above six minimum wages.

**Table 7**  
*Relative frequency distribution of evocations by income range*

Form	Total	Income range				
		0-1.5	1.5-3	3-4.5	4.5-6	+6
Total	1,225.41	254.21	252.33	268.87	239.23	210.77
provision of accounts	251.41	43.22	54.69	54.16	57.42	41.92
political	192.79	49.82	39.84	44.49	33.49	25.15
law	199.17	32.97	40.62	40.62	57.42	27.54
must	160.05	36.63	32.81	36.75	23.92	29.94
promise	130.16	27.11	24.22	30.95	19.14	28.74
candidate	122.98	23.44	25.78	27.08	19.14	27.54
money	75.16	23.44	18.75	17.41	4.78	10.78
transparency	93.69	17.58	15.62	17.41	23.92	19.16

*Source:* research data.

In general, the sample of the textual *corpus* indicates that provision of electoral accounts and related issues were more considered in the discourses of women; of participants aged from sixteen to nineteen years; indigenous; doctors; and people earning from 4.5 and 6 minimum wages.

## 5 Data analysis and discussion

According to the graphic representations, electoral campaigns not only promote the discussion of ideas or programs, but elucidate the way in which political parties and candidates manage their electoral assets, especially in relation to the origin and application of financial resources, which can be verified through the provision of accounts. This finding is even evident in several studies, including those by N. D. Gomes (2004) and Santos et al. (2018).

Therefore, the idea that the administration of a campaign assumes the responsibility of a government becomes valid, but it can also contribute to the evaluation that citizens make of candidates for elective positions. This is the prospective point of view that arises in the relationship among citizens and rulers, according to Przeworski's (2015) analysis of the agency theory applied to the public sector.

In the lexicographical analysis, the terms “provision of accounts”, “political”, “law” and “must” corroborate that accountability in electoral campaigns is of a patrimonial, financial and economic origin, since they refer to the expenses incurred, according to observes J. J. Gomes (2018). But, in addition to it, these terms qualify provision of accounts as an ideal mechanism for demonstrating compliance with campaign proposals by political agents. In this context, the responsibility control for results is carried out retrospectively (Przeworski, 2015), since it is only in the following electoral process that the chosen government program and its effective implementation can be confronted.

Provision of accounts is an obligation legally imposed on political parties and campaign candidates. However, the electorate understands that both the analysis and judgment of the accounts by the Electoral Justice and the transparency and social justice of the electoral process are compromised by the inaccuracy of essential information to verify the regularity of fundraising and expenditure. This is the reason why Sallaberry et al. (2021) found that business professionals are suspicious of the Brazilian electoral system. Such observation consists of the informational asymmetry identified in the agency relationship (Anthony & Govindarajan, 2008).

Voters consider that the quality of the information provided is subject to the preservation of an ethical political environment, the permanent political participation of citizens and the incisive action of constitutional powers and entities. This thought confirms the reflections of Campos (1990), O'Donnell (1991, 1998) and Pinho and Sacramento (2009) on accountability, since the implementation of an accountable culture results from the predisposition of different sectors and social segments to jointly and continuously build responsible governments.

The word cloud supports the discussion of lexicographical analysis by graphically presenting general aspects of the accountability development in campaigns and mandates. In terms of meaning, two meanings were attributed to the expression provision of electoral accounts. The main understanding refers to the legal procedure that obliges political parties and candidates to prove the collection, application and movement of campaign financial resources (J. J. Gomes, 2018). The other conception requires justification by political agents of the fulfillment of promises made to the population and, therefore, corresponds to Przeworski's lessons (2015).

The similitude analysis deepens the approach on expenditures and promises and specifies other possible paths and actions to implement accountability in the political sphere. Regarding expenditures, it is necessary for political parties and candidates to present authentic supporting documents, assume joint responsibility, develop political awareness, observe the principles of transparency and legitimacy and write public resources for electoral financing. In

turn, the Electoral Justice must strictly comply with inspection, control and audit procedures. At the same time, political reform of public campaign financing must be promoted.

Although it seeks solutions to implement accountability in campaigns, public opinion is passive to society's actions in favor of transforming the political system. Particularly with regard to expenditures, responsibility is predominantly attributed to political parties and candidates, as well as to constitutional powers and bodies, in contradiction to the idea of effective control proposed by Campos (1990).

So, the intervention of society would only be necessary in relation to promises, since the law does not require inspection of their fulfillment, despite the government plan being an innate element in the electoral process. Even if the execution of promises requires honesty from political agents and periodic "provision of accounts" to citizens, the subsidiary action of society distances accountability from the political scenario.

Finally, the correspondence analysis indicates that women made a greater number of contributions specifically related to provision of electoral accounts. With regard to age, the opinions of people from fifty and 59 years old prevail, while those of white color/race predominantly dealt with the subject. The level of education in which the topic was most discussed was incomplete higher education. In addition to it, the participants income who made the most considerations about the issue ranged from 4.5 to six times the minimum wage.

## 6 Final considerations

The present investigation started from the premise that electoral accounting also involves the provision of accounts must. Therefore, it was established as an objective to analyze the electorate's understanding in relation to this problem, in order to know what aspects they evidenced about the duty of provision of electoral accounts. What justified the elaboration of this study was the possibility of having, in an agency relationship among citizens and governments, problems such as conflict of interests and information asymmetry (Anthony & Govindarajan, 2008), whose onus is on voters (Pimenta, 2020), who are just the recipients of the information (Hendriksen and Breda, 2010).

Data were collected in Imperatriz/MA by application of an online questionnaire. In the end, 329 responses were obtained, which made up the textual *corpus* for lexical analysis. In the treatment of data, a combination of quantitative and qualitative approaches was used. The IRaMuTeQ software was used to support the following analyses: lexicographical, word cloud, similitude and correspondence.

Among the research results, it is initially that campaigns are useful to demonstrate how electoral assets are managed, and the adequate means to this end is provision of accounts. This finding has been present in the literature for some time (N. D. Gomes, 2004) and has also been achieved in more recent studies, such as the one developed by Santos et al. (2018).

One of the most interesting findings represents a conflict of interests in the analyzed agency relationship, that is, among citizens and rulers. It's just that, for the electorate, it is up to their representatives to check the fulfillment of even promises, which is justifiable based on the principle that the people hold power. It happens this way because by law, political agents are only required to record accounting and financial information on electoral campaigns (J. J. Gomes, 2018; Mattos et al., 2014). It can be seen, therefore, that the conflict is potentiated by the voters demands.

Even so, another indication of the informational disparity is that voters perceive a lack of reliability in the data of the provision of electoral accounts themselves. For them, the commitment of the analysis and judgment of accounts by the Electoral Justice and the

transparency and social justice of the electoral process proves it. In fact, a recent work by Sallaberry et al. (2021), which started from business professionals, showed the same result. However, the problem of the quality of the information provided can be solved through the conservation of an ethical political environment, the citizens permanent political participation and the incisive action of constitutional powers and entities, also according to Campos (1990), O'Donnell (1991, 1998), Pinho and Sacramento's (2009) on accountability.

Public opinion is variably marked by the characteristics of those who issue it. Based on the obtained results, however, no correlation is initially observed that would allow the identification of the main participant profile and its influence on the combination between accountability and electoral accounting.

The contribution that resulted from this study was to present an overview based on the voters opinion, as users of accounting information, on the provision of electoral accounts, that is, a necessary mechanism for political representation, but also ideal for guaranteeing the compliance with the government plan. Therefore, the analysis had as its object the voters perception, as suggested by Sallaberry et al. (2021), although they did not specifically question the reliability of the economic-financial information of an electoral process. In any case, information asymmetry was identified in the participants discourse when they punctuated certain problems for which they also indicated possible solutions.

Among the found limitations, the low adherence of participants was highlighted due to the short period of application of the questionnaire. There was no contribution from people over seventy years of age, which can be attributed to the means used for data collection. On the other hand, the answers to the questions presented little depth.

In order to carry out future research, it is suggested that the population sample and the investigation space be expanded. From the theoretical point of view, mainly, the political agents responsibility in relation to electoral promises is underlined as a subject to be better explored.

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<sup>1</sup> Such information corresponds to the presentation of the research participant, identified by the letter P (participant) followed by the numbering referring to the order of the respective answer and by the sociodemographic characteristics sex, age group (year), color/race, level of education and income range (minimum salary).