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Theoretical and Empirical Antecedents of Third Sector Organizations Accountability in Brazilian Accounting Environment

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Abstract: The theoretical and empirical antecedents of accountability of Third Sector Organizations (TSO) and their accountability and rendering accounts processes have been under consideration of several scholars in the last decades in areas like Law, Sociology, Psychology, Accounting, Management, Economics, Politics, Education, Health Care and other knowledge arenas. The literature shows that since ancient time the theme is relevant to understand the complex interaction between third sector, public sector, market institutions and their multiple stakeholders considering implications to mankind life. By a systematic literature review (SLR), this study aims to identify the theoretical and empirical antecedents of TSO accountability in Brazilian accounting environment, in this way, articles in the prior literature that have addressed this issue as a focus of research are analysed (Pereira; Oliveira & Ponte (2007); Miranda; Oliveira; Feitosa & Rodrigues (2009); Carneiro; Oliveira &Torres (2011); Rengel; Cunha; Klann & Scarpin (2012); Mário; de Paula; Alves & Jupetibe (2013); Pacheco; Szuster & Macedo (2014); Campos; Moreira & Scalzer (2014); Good & Maragno (2015); Portulhak; Delay & Pacheco (2015); Portulhak; Vaz; Delay & Pacheco (2017); Schmidt & Santos (2017); Good; Maragno & Borba (2018); Furtado; Giacomelli & Pacheco (2019); Nascimento; Rabelo & Viotto (2020); Chagas et *al* (2020)). The work is guided by the following research question: What are the theoretical and empirical antecedents of TSO accountability in the Brazilian accounting environment? The study is structured as follows: First, several perspectives of TSO accountability and aspects of TSO Brazilian accountability regulation are presented. Second, is developed the description of the bibliometric review and revealed the results of the SLR. In the sequence, definitions and meanings of accountability presented by literature are outlined to highlight the construct relevance to all subjects. Then, the antecedents: Accountability and Rendering Accounts Process, Civil Society Organization of Public Interest (OSCIP), Disclosure, Stakeholders, Transparency and Disclosure Level presented by literature are explored to answer the research question. Finally, the research trends indicated by Brazilian accounting literature published from 2007 to 2020 are presented as a way to effectively show contributions the findings may furnish to existent knowledge.

Keywords: Accounting, Accountability, Third Sector Organizations.

1 INTRODUCTION

The Third Sector Organizations' (TSO) activities are related to people lives and other entities, like firms, public sector organizations and other nonprofits, this relationship is understood here as the process called accountability, which origin go back the moment when the Israelites received from Moses a statement of accountability, according to Barlev (2006, p. 174). As comprehended by Carmona & Ezzamel (2007, p. 178), "[…] processes of accountability are endemic to all social organizations across human history.", they identified key attributes, scope and implications of the concept in ancient civilizations as Mesopotamia and Egypt, two diverse realities in terms of social, political and economic factors. In 1085, after Norman conquest of England, the property holders were required by King William to render a count of their possessions. A census was developed for taxation and establishment of royal governance. As an Anglo-American phenomenon, there was a shift in the accounting relationship, in which the authorities became held accountable by their citizens (Bovens, 2006).

Across centuries, under the institutional perspective, mankind developed different organizational structures to cope with economic, political and social demands which compose the state, the market and the third sector. In this way, to clearly understand the modern environment of the organizations it is necessary to know the meaning of each sector.

Individuals and organizations are part of complex environments, composed by multiple connections, in which the construct accountability plays a relevant role since ancient time, as evidenced by the consideration of several scholars and practitioners in Law, Sociology, Psychology, Accounting, Management, economics, politics, education, health care and other knowledge arenas (Green (1943); Bogart (1995); Ebrahim (2003a); Gelfand, Lim & Raver (2004); Bovens (2006)).

Accountability, according to Frink & Klimoski (2004, p. 2), is determinant to social systems viability and has not being object of consideration by scholars despite be considered an essential concept to organizations. As can be seen, accountability is introduced in diverse perspectives by multiple areas in academic and corporate literature. Despite the differences between these areas, a common point observed across then is that human beings are protagonists in every issue faced as challenges by third sector organizations, especially in decision-making process. Another aspect to be highlighted is the complexity involved in the interactions between human beings and other human beings, human beings and organizations.

Accountability is presented as a challenge to all kinds of organizations. In case of corporations, as posed by Coule (2015, p.79), the stakeholder and democratic theories require them to extend the scope of accountability being responsible, as required by external public and taking responsibilities for actions. Related to the TSO, the construct has a sense of interdependence instrumental and moral with the other actors, in its socializing forms. In explaining what the word is nowadays, Bovens (2006, p. 7) points that "Accountability has become an icon for good governance both in the public and in the private sector.". For empirical analysis of the concept "[…] it is important to distinguish between conceptual, analytical and evaluative issues". Based on the relevance of accountability processes, their individualizing and socializing effects play in all kinds of organizations activities, Roberts (2001, p. 1547) explored "the complex interaction of these effects in the context of Anglo-

American systems of corporate governance". The challenge of revealing this theme moved Gray, Bebbington and Collison (2006, p. 319) that sook to "explore and develop understandings of accountability specifically in the context of the NGO and then extend these insights to the accountability of all organizations".

Over time, as Bovens (2006, p. 6) explains, accountability became more connected to fairness and equity than to its accounting origins, as a contemporary concept, is literally related to accounting in its sense of bookkeeping. On the one hand, literature reinforce that accounting plays a relevant hole in terms of TSO accountability and accounting giving processes improvement, on the other hand, "[…] traditional accounting and the models that provide economic-financial information are currently insufficient to reflect all aspects and characteristics of the social nature presented by […]" these organizations (Ortega-Rodriguez, Licerán-Gutiérrez, & Moreno-Albarracín, 2020, p. 3). In this sense, the development of accountability system by TSO is a basis of legitimacy in face of all stakeholders, in terms of performance evaluation about correct resource allocation according to the social mission.

In this study, the definition of third sector adopted is the structural/operational proposed by Salamon & Anheier (1992) which consider the organizations being formal, private, non-profit-distributing, self-governing and voluntary. This definition is aligned with the third sector idiosyncrasies of the Brazilian environment, which is a fruitful research field with potential to shed light to TSO that "[...] worldwide face an increasing demand for accountability and improved transparency" (Ortega-Rodriguez, Licerán-Gutiérrez, & Moreno-Albarracín, 2020, p. 2).

By a systematic literature review (SLR), this study aims to identify the theoretical and empirical antecedents of TSO accountability in Brazilian accounting environment, in this way, articles in the prior literature that have addressed this issue as a focus of research are analyzed. A variety of factors justify the need of such a SLR in Brazilian context, considering challenges faced by TSO: (i) the partnership with public sector and market organizations has been improved in the last decades; (ii) complex regulation and accessory obligations; (iii) the insufficiency of research about TSO accountability in accounting area; and (iv) the necessity of more society engagement in TSO initiatives to overcome realities like poverty. To address these issues, this article conducts a SLR of the theoretical and empirical antecedents of TSO accountability explored by scholars in the accounting academic context in Brazil in the last two decades. The review is guided by the following research question: What are the theoretical and empirical antecedents of TSO accountability in the Brazilian accounting environment? The study is structured as follows: First, several perspectives of TSO accountability are presented. Second, is developed the description of the bibliometric review, revealed the results of the SLR and explored aspects of TSO Brazilian Accountability regulation. In the sequence, definitions and meanings of accountability presented by literature are outlined to highlight the construct relevance to all subjects. The concept is also considered in third sector environment, especially considering benefits that can be reached by mechanisms implementation in nonprofit organizations activities. Finally, theoretical and empirical antecedents of accountability are explored.

1.1 TSO Accountability

Nonprofit organizations face many issues in terms of its economic, legal, organizational, historical, and ethical perspectives of accountability which were explored, respectively, by Bogart (1995), Chisolm (1995), Fry (1995), Hammack (1995), and Lawry (1995). Therefore, is considered crucial to identify and understand the implications of the accountability conceptual and theoretical antecedents to these institutions, the comprehension about the "conceptual accountability framework" proposed by Najam (1996, p. 351), in which the author presents the term in categories composed by "functional" and "strategic" levels.

The historical context of accountability in the third sector of the United States from nineteenth to twentieth century was explored by Hammack (1995) revealing that these relevant organizations for people lives have accountability virtues and limitations in the interaction with stakeholders. At the end of the last century new forms of control of their activities became reality as a shift in this relationship that require urgent improvement in terms of legitimacy.

Formal and informal aspects were studied by Chisolm (1995) for what was called by her "legal accountability", considering the high necessity of development on prescriptions applied to nonprofit organizations and their related actors to accountability be appropriately understood as defended by Ebrahim (2003a).

Agency theory was examined by Miller (2002) as basement to observing the role of nonprofit organizations boards of directors, in which accountability rules are determinants and the principal-agent relational perspective was also examined by Ebrahim (2003a) considering booth internal and external environments where the roles performed by third sector organizations sometimes require them to perform as agents and others as principals dealing with different kinds of accountabilities.

The issue about if third sector organizations principals act based on accountability was studied by Bogart (1995) formulating questions to be responded using premises of public choice theory, social choice theory and principal-agent theory. These theories were corroborated by Ebrahim (2003a) as basis to answer questions like that, especially principal-agent theory, in which the author focused in search of light to improve debate about coexistence of diverse forms of accountability in the organizational environment of third sector organizations and their implications like influence on decision-making process. From the investigation emerged lessons to nonprofit managers perform in context of advances in technology, transformation in population and growing globalization. The principal-agent relation in the context of third sector organizations was also investigated by Coule (2015) in a criticizing way in reference to administration theories and implications for institutions resulting from their implementation.

The ethical perspective of accountability was examined by Lawry (1995) in the way third sector organizations are not subject to market or public sector regulation enforcement on the one hand but, on the other hand, need to be held accountable to stakeholders. By this angle is emphasized the value of the construct based on the definition "[…] "Be accountable, accept responsibility for decisions and the foreseeable consequences of actions and inactions, and for setting an example for others." (Lawry (1995, p. 173)). Another definition of accountability presented by Lawry (1995, p. 175) related to institutions is "[…] willingness to accept

responsibility for decisions and their consequences." according to which nonprofit entities are protagonists and responsible to make it become a reality in their activities.

The internal organizational perspective of accountability was investigated by Fry (1995) in contrast to its external controlling role, proposing an approach in which the nonprofit institution is seen as an environment of individuals permanent dialogue and engagement using managerial mechanisms to improve organization's development. The relevance of such view is endorsed by Ebrahim (2003a) in the way an interaction between third sector organizations and stakeholders balancing external supervision, efficiency and effectiveness is a core requisite to mission accomplishment.

A more practical approach of the concept was given by Ebrahim (2003b, p. 813) and Ebrahim (2010, p. 11) in presenting "categories of accountability mechanisms and processes" employed by nonprofit institutions, e.g., "[…] reports and disclosure statements, performance assessments and evaluations, participation, self-regulation, social audits" and the dimensions: "upward-downward, internal-external and functional-strategic". Different definitions of accountability are explored to constitute a comprehensible basis to congregate diverse contexts in which multiple third sector organizations are configurated for the devices implementation to satisfy complex short- and long-term demands.

In the same way, Coule (2015, p. 76) posed the question "What implications are there for the nature of accountability in a range of governance theories and their associated practices?" where third sector organizations accountability and governance are viewed as complex processes in an environment where the implementation of unitary or pluralist logic may be determinant of institutional failure or mission accomplishment considering the challenge of interaction between principals, agents and stakeholders.

Given the prominence of civil society and third sector growing demand for accountability in accounting literature, Gray, Bebbington & Collison (2006) explored issues related to interaction between third sector organizations, society and corporations.

The multiplicity of accountabilities in third sector organizations was highlighted by Knutsen & Brower (2010) by classifying their activities in the dimensions named "instrumental and expressive" considering the complexity involved in balancing accountability practice in a context composed by diverse stakeholders and intricates connections between then.

2 THEORETICAL

2.1 TSO Brazilian Accountability Regulation

The TSO Brazilian regulation, beginning by the federal constitution, impose conditions to these entities have the right to tax exempt and other requisites related to benefits like donations. There are common points in the rules to which TSO are subject: be nonprofit, all superavit must be reinvested in own entity's activities, board members and other statutory functions mustn't receive any kind of advantage from the institution and all the financial records must be available to authorities and citizens scrutiny (Complementary Law n. 5.172 (1966); Constitution (1988); Civil Code (2002); Grazzioli, A.; *et al.* (2015)).

According to the Civil Code, there are two kinds of legal entity framed as TSO i.e. Associations and Foundations, which may also be considered social interest entities when their mission have an universal character and fulfill additional legal requirements. There are other kinds of certifications and qualifications that can be obtained by TSO according to specific legislation: Civil Society Organization of Public Interest, Social Organization, Public Utility Title, Certificate of Charitable Organization for Social Assistance, Regulatory Framework for Civil Society Organizations, Philanthropic Entity (Civil Code (2002); Grazzioli, A.; *et al.* (2015); Goulart; Longo; Pacheco (2019)).

Other common aspects in these rules are about the possibility to remunerate professionals hired for technical functions based in values prevailing in the region where the TSO operates, formal planning, the formalization of partnership with firms, public organizations and other TSO by contractual instrument, activities must be implemented by formal projects and programs, formal rendering of accounts process, auditing depending on revenue level, maintenance and disclosure of balance sheet, income statement, statement of changes in equity, cash flow statement, statement of changes in financial position and explicative notes, activities report and in case of extinction, remaining assets must be reverted to similar TSO or to public sector (Grazzioli, A.; *et al.* (2015); Goulart; Longo; Pacheco (2019)).

2.2 Theoretical and Empirical Antecedents

Several definitions and meanings of accountability are presented by literature, reinforcing it as a balance factor to mankind in terms of behavior across the centuries linked to the construct responsibility in a system of rights and duties, as posed by Green (1943, p. 3) in criminology, to whom responsibility means “personal accountability” that must be accepted by individuals for their actions as a way to predict people conduct and condition to life and relations in society. This approach may be useful to understand how accountability impact decision-making and choices in organizations and implications to effectiveness and efficiency. This idea is aligned to the assumption “Accountability of conduct” Tetlock (1992, p. 337) presents as a core factor in the context of decision as an action that is under observation, control and can be commented by their agents whose interactions coordination is a challenge. This assumption connects people to the social systems to which they belong as decision-making protagonists involving sociological and psychological aspects.

The significance of accountability to society is asserted by Newman & Turem (1974, p. 5) as a topic which calls for attention, is priority, controversial and abstract to social work context of efficacy and success in problems solutions, concerning factors from obstacle recognition and purposes design. In this viewpoint, to pose an issue that can be solved is a way to be accountable, especially in case of development of human services involving “helping agents” whose accomplishment evaluation is the easiest configuration of accountability also considering two kinds of “constituencies”: “providers of service” and service “recipients”, according to Adelberg & Batson (1978, p. 343). This formulation is in accordance with the definition offered by Borrero, Martens & Borrero (1979, p. 887), to which accountability is “[…] a statement of clear intent by the service provider (agency, worker. etc.) and recipient of the intended services (client system) and evaluation of the effectiveness and/or efficiency of the intent of both parties”.

Accountability is also defined as someone's necessity to defend their convictions to whom is held accountable, in a permanent structure of interfaces of actions and decisions (Lerner & Tetlock (1999), Tetlock (1983a), Tetlock (1983b), Tetlock (1985b), Tetlock & Boettger (1989), Tetlock, Skitka & Boettger (1989), Tetlock (1992)), additionally, is a social psychological instrument of compliance linking people to the social system to which they belong in expressed or unexpressed way (Tetlock, 1985a).

In the same way, Schlenker *et al.* (1994) affirm that accountability was object of study by Greek philosophers, means being responsible and debates about its origins and consequences generated the concept responsibility, which is a substantive that came into view in languages of nations as France, England and Germany in the17th and 18th centuries, corroborating the connection between these two constructs and their relevance to understand how behaviors, relations and decision-making process are driven by rules, prescribed standards, duties, expectations, and other charges in different environments like organizations. Aligned to Ebrahim (2010) accountability is defined by Schlenker *et al.* (1994) as a mechanism, used by society to control individual behavior and has an evaluative role when people acting is subject to audience.

Another aspect pointed out by Frink & Ferris (1998, p. 1260) is that accountability involves a framework of incentives and punishments, compliance with patterns and controlling in organizational environment based on one's conduct.

According to Bovens (2006, p.6), accountability is a public concept which origins remount governance relations involving accounting when, on the one hand, subjects were held accountable to royalty and, on the other hand, is a contemporary one connected to the notion of equity and fairness, being governments, organizations and individuals held accountable to everyone.

In this context, the term was studied by Sinclair (1995, p. 219) considering what her denominates five kinds: "political, public, managerial, professional and personal" as well two discourses: "structural and personal".

The accountability debate in public administration usually surrounds attributes like "external scrutiny", "justification", "sanctions" and "control" as reinforced by Mulgan (2000a, p. 557) who examined its ramifications. In comparing the term between private and public sectors, Mulgan (2000b, p. 87) defend that accountability "refer to certain obligations that arise within a relationship of responsibility, where one person or body is responsible to another for the performance of particular services". On the other hand, a broader perspective of accountability supported by Dubnick (2002), take into consideration legal, organizational, professional, and political backgrounds, specified by moral pulls and pushes.

A contribution to the research of the construct in organizations was given by Frink & Klimoski (2004) with the proposition of role theory as a structure for accountability, in the special edition of Human Resource Management Review (HRMR), in which also took part Erdogan, Sparrowe, Liden & Dunegan (2004), Ammeter, Douglas, Ferris & Goka (2004), Beu & Buckley (2004), Cropanzano, Chrobot-Mason, Rupp & Prehar (2004) and Gelfand, Lim & Raver (2004).

Social systems are translated by Frink & Klimoski (2004, p. 2) as a set of "shared expectations", to which organizations' stakeholders are expected to answer, being subject to "observation, evaluation and sanction" as condition to reach conformation, as well reinforce the relevance of accountability as basement for the organization long term high efficiency, effectivity. The accountability demand related to its components and consequent organization's reaction includes the construction of "accountability mechanisms" and "informal sources of accountability", seen by the authors as a "web of accountabilities" which can be a challenge to organizations' human resources, especially in form of "notion of self-accountability" considering a permanent environment in which being held accountable is a condition that impacts individuals (Frink & Klimoski, 2004, p. 3), what is aligned with empirical evidences obtained by Tetlock (1985a).

In terms of conceptualization, there are aspects in the root of accountability definitions, according to Frink & Klimoski (2004), involving persons in two perspectives: the "agent" which is subject to evaluation and response as consequence of behavior and, the other, is the "audience" with evaluation and observation functions as well an additional ingredient denominated "self-accountability" which is present in such environment to show the possibility of behavior scrutiny of all people. In this way "accountability involves an actor or agent in a social context who potentially is subject to observation and evaluation by some audience(s), including one's self" (Frink & Klimoski (2004, p. 3)). The authors emphasize accountability as a dynamic relational process in the organization environment, in which the interactions between agent and audience are composed by actions and influence, in a role systems perspective.

This framework points that people have functions which are exercised by actions, expectations and consequences, with each other being influenced by variables as "knowledge, skills, abilities and personality" as well by ancient relations with the organization and colleagues. One possible implication of Role Theory framework to third sector organizations research is at the empirical arena, in terms of accountability measurement advances, which may bring higher efficiency and effectiveness to all stakeholders.

Accountability is designated by Erdogan, Sparrowe, Liden & Dunegan (2004, p. 19) "as the feeling of responsibility, obligation, and the need to justify one's actions to others or to one's self [...]" which perceptions are influenced by interpersonal trade-offs. In this context, when performing functions people deal with ambivalences in the magnitude of authority and the evaluation of such performance affect the way each person perceives his or her level of accountability. A theory is offered considering accountability a dynamic process, useful to antecipate individuals' actions, composed by two parts, internal and external, with people as protagonists acomplishing conducts to others externaly and for themselves internally (Erdogan, Sparrowe, Liden & Dunegan (2004)).

Considering accountability "[…] a perception based on shared expectations about a potential need to explain one's actions or beliefs regarding an organizational issue to a constituency for reasons such as social desirability considerations.", Ammeter, Douglas, Ferris & Goka (2004, p. 48) highlight the necessity organizations have in governing staff members conduct and reinforce the relevance of accountability mechanisms for organizations activities. This perspective is lined up with Ebrahim (2010) for showing the way these

variables study can explain how and why individuals make decisions that can generate positive or negative consequences for institutions and its stakeholders.

Accountability is considered by Beu & Buckley (2004, p. 73) "[…] the perception of defending or justifying one's behavior to an audience with reward or sanction authority [...]", used by organization as an instrument to prevent misbehavior and a way to assure an ethical environment in terms of decisions. According to this perspective individuals' willingness follow to rules and standards may be reached by enforcement mechanisms and a proactive culture.

To shed light about the relevance of accountability to prevent sexual harassment in organizational environment, O'Leary-Kelly, Tiedt & Bowes-Sperry (2004) formulated research questions to gather comprehension about how organization's members act under guidelines adopted to deal with this issue. This approach reinforces the relevance of investigation about nonfinancial issues that may impact institutions' mission accomplishment even with activities discontinuity.

Corporations are the focus of Cropanzano, Chrobot-Mason, Rupp & Prehar (2004) that explore what they name "corporate accountability", based on Fairness Theory, to explain their protagonism in actions not acceptable by society considering collective establishment of conduct rules. In this sense firms are considered beings accountable for harmful actions perpetrated against people and institutions.

The cultural view of accountability in organizational environment was investigated by Gelfand, Lim & Raver (2004) considering the interaction between individuals and organizations as networks. Accountability is defined "[…] as the perception of being answerable for actions or decisions, in accordance with interpersonal, social, and structural contingencies, all of which are embedded in particular sociocultural contexts." (Gelfand, Lim & Raver (2004, p. 137)). In this perspective, culture is determinant for accountability systems in terms of functioning.

3 DESCRIPTION OF THE BIBLIOMETRIC REVIEW

This bibliometric review of the empirical and theoretical antecedents of TSO accountability in Brazilian accounting environment involves the use of manual SLR methodology to gather the relevant research articles in the area.

Table 1

Brazilian accounting journals

Journal
Advances in Scientific and Applied Accounting – ASAA
Brazilian Business Review – BBR
Contabilidade Vista e Revista
Revista Brasileira de Gestão de Negócios - RBGN
Revista Contabilidade & Finanças (USP)
Revista Contemporânea de Contabilidade – RCC
Revista de Contabilidade e Organizações – RCO
Revista Universo Contábil
BASE (UNISINOS)

Table 1 (continued)

Journal
Contabilidade, Gestão e Governança – CGG
Custos e @gronegócio on line
Revista de Educação e Pesquisa em Contabilidade – REPEC
Revista Enfoque: Reflexão Contábil
Pensar Contábil
Revista Catarinense da Ciência Contábil
Revista de Administração, Contabilidade e Sustentabilidade – REUNIR
Revista de Contabilidade do Mestrado em Ciências Contábeis
Revista de Gestão, Finanças e Contabilidade
Sociedade, Contabilidade e Gestão
Revista Ambiente Contábil
Revista de Administração, Contabilidade e Economia – RACE
Revista de Administração, Contabilidade e Economia da FUNDACE – RACEF
Revista de Contabilidade e Controladoria – RC&C
Revista Evidenciação Contábil
Revista Mineira de Contabilidade – RMC
CAP Accounting and Management
ConTexto
Revista da Associação Brasileira de Custos – ABCustos
Revista de Contabilidade da UFBA
Revista de gestão e Contabilidade da UFPI
Revista do Instituto de Ciências Econômicas, Administrativas e Contábeis – Sinergia
Práticas em Contabilidade e Gestão
Revista de Administração e Contabilidade da FAT
Revista de informação Contábil – RIC
Revista Brasileira de Contabilidade – RBC

Source: Elaborated by the author.

First, all Brazilian accounting journals related by the Associação Nacional de Programas de Pós-Graduação em Ciências Contábeis - ANPCONT's site were considered as basis to selection of the papers as exhibited in Figure 1.

Second, a search by the term "accountability" was conducted in every journal in the field available in the respective site, considering that in some sites there was not a specific field to select the topic (i.e. abstract, key word). It is important to note there are articles written both in English and Portuguese. Despite this aspect, all the articles selected contain the term accountability. The analysed period of study includes those works published between 2007 and 2020 (both inclusive).

3.1 Results of the Systematic Literature Review

In this section are related the results that emerged from the SLR, the information obtained are presented in the following typologies: "journals" and "theoretical and empirical antecedents".

3.2 Journals

The final sample is composed by 15 articles published in 08 journals, i. e., only 23% of all 35 accounting journals in Brazil published about accountability what, in one hand,

shows how scarce are publications about the theme, on the other hand, there is a great opportunity for scholars to explore research about this subject.

In Table 2 are shown the studies and respective authorship by journal during the period 2007-2020, as can be seen, 60% of the papers selected were published in the journals: *Sociedade, Contabilidade e Gestão, Pensar Contábil, e Revista Ambiente Contábil*.

Table 2

Publications per journal

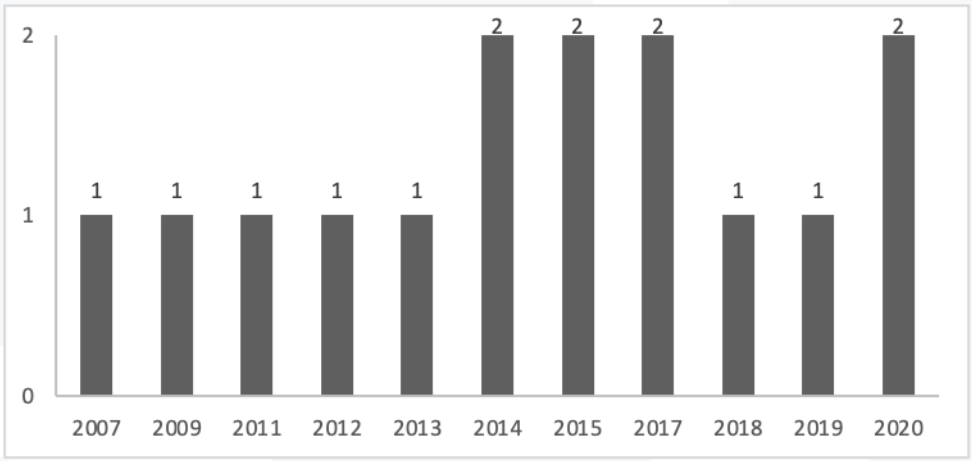
Journal	Authorship
Brazilian Business Review – BBR	Pereira; Oliveira & Ponte (2007)
Revista Universo Contábil	Miranda; Oliveira; Feitosa & Rodrigues (2009)
	Good; Maragno & Borba (2018)
Sociedade, Contabilidade e Gestão	Carneiro; Oliveira & Torres (2011)
	Campos; Moreira & Scalzer (2014)
	Good; Borba & Maragno (2015)
Pensar Contábil	Rengel; Cunha; Klann & Scarpin (2012)
	Mário; Paula; Alves & Jupetipe (2013)
	Portulhak; Delay & Pacheco (2015)
Revista Ambiente Contábil	Pacheco; Szuster & Macedo (2014)
	Nascimento; Rabelo & Viotto (2020)
	Chagas; Cavalcante & Travassos (2020)
Enfoque: Reflexão Contábil	Portulhak; Vaz; Delay & Pacheco (2017)
RBGN	Schmidt & Santos (2017)
Revista Catarinense da CICÊNCIA CONTÁBIL	Furtado; Giacomelli & Pacheco (2019)

Source: Elaborated by the author.

The most proficient author is Pacheco, V. that took part in three publications, followed by Good, K. J., Maragno, L. M. D., Borba, J. A., Portulhak, H. and Delay, A. J. with participation in two papers each one. In Figure 1 is possible to see the number of publications per year, also is possible to note that in 2008, 2010 and 2016 no papers were published and that in a context of few publications 2014, 2015, 2017 and 2020 concentrate 53% of the articles published.

Figure 3

Number of publications per year.



Source: Elaborated by the author.

4 DATA ANALYSIS

4.1 Accountability and Rendering Accounts Process

Across centuries the rendering accounts and accountability process and their mechanisms play relevant roles in TSO activities internally and externally as source of information to stakeholders, with the use of accounting terminology and which quality can be related to their decisions in providing or not funds. Information is raw material to organizations' rendering accounts process, accountability effectiveness and other purposes, as the use of information for analysis of financial performance investigated by Pereira; Oliveira & Ponte (2007) that also identified accountability mechanisms, especially reports, used by TSO object of research and the way they are applied. Accountability process of TSO operating in microcredit sector is also improved by monitoring procedures (i.e. control systems, auditing) adopted as required by partnership with stakeholders (Pereira; Oliveira & Ponte (2007)). The rendering accounting process was diagnosed as a necessity to TSO by Carneiro; Oliveira & Torres (2011) in terms of donations maintenance for activities continuity of TSO associations situated in the southern cone of Rondonia, a state located in Amazon region. The authors also obtained evidence about the relevance of accounting to that process and how it is developed as a basis to partnership establishment. Evidence about the way accountability process is developed and how it may influence decision making were obtained by Portulhak; Delay & Pacheco (2015) and Portulhak; Vaz; Delay & Pacheco (2017). The development of the accountability process by the use of *Khipu*, "[…] a recording device consisting of colored cords and knots and made of cotton or wool yarns, occasionally fibers of Andean animals such as llama and alpaca, or though not very common, human hair.", in the Inca empire was investigated by Schmidt & Santos (2017, p. 615). The understanding of the origin and development of this accountability mechanism is a determinant of first American civilizations.

4.2 Civil Society Organization of Public Interest

In Brazil TSO may obtain certifications that can be important ways to stablish partnership with public sector in all government levels in the provision of services like health and social assistance. Several kinds of TSO certifications were studied by Carneiro; Oliveira & Torres (2011). In 1990 was created the Civil Society Organization of Public Interest certificate, becoming a significant improvement with new requirements to incorporation of principles as legality, impersonality, morality, publicity and efficiency until then inherent to public sector organizations. Other benefits are worthy of note, like the advent of partnership term as an instrument of a more consistent formality in hollow state, the possibility to fulfill management positions with technical workforce by remuneration according to values practiced by market and the establishment of planning principles. In accounting area, the exigency of auditing depending on revenue level. A practical consequence of this certification in TSO activities was the necessity to adjust the statutes to incorporate these new requisites as a way to became "more accountable" to stakeholders.

Partnership between TSO, public sector and corporations is a requisite to public policies implementation success worldwide, in Brazil a successful example of this reality are entities operating in microcredit sector like Civil Society Organizations of Public Interest's, which information generation process was investigated by Pereira; Oliveira & Ponte (2007) as a way to be accountable and to refine financial performance evaluation. The mission accomplishment of TSO, like associations, is determined by effectiveness of rendering accounts and accountability process as clarified by Carneiro; Oliveira & Torres (2011). Committed irregularities by OSCIPs in partnership with public sector as lack of knowledge of the norms in the elaboration of accountability, inadequate administrative control in the execution of the resources, occurrences of financial overbilling and deviation of project purposes were identified by Furtado; Giacomelli & Pacheco (2019).

According to the Brazilian Institute of Statistics and Geography, almost 50% of poverty in Brazil is concentrated in the Northeast region César (2020), in this sense Chagas et *al* (2020) carried out an investigation to identify the funds sources of 243 OSCIPs situated in that region. The study verified that the main sources between 2010 and 2014 were public subsidies, provision of services, fees, donations and term of partnership which are relevant in the development of projects and programs to shift that reality of poverty in better life conditions to families and communities.

4.3 Disclosure

Financial Statements play core role as channel in the connection TSO/stakeholders and disclosure effectiveness and relevance depends on its' level among other determinants. The level of accounting disclosure (at local and internationallevel) of financial statements and its' adherence to Brazilian accounting regulation were investigated by scholars in search in understanding consequences to TSO activities improvement (Miranda; Oliveira; Feitosa & Rodrigues (2009)). The financial statements are relevant in promotion of TSO transparency as revealed by Carneiro; Oliveira & Torres (2011) and reinforced by Mário; de Paula; Alves & Jupetipe (2013) in the case of accounting disclosure in foundations situated in the city of Belo Horizonte state of Minas Gerais.

The connection between the 100 TSO listed on The Global Journal's Ranking and society by online financial disclosure was investigated by Good; Borba. & Maragno (2015) to

identify the origins of resources applied in their activities. The issue of information asymmetry in TSO situated in the state of Ceará was object of exam by Nascimento; Rabelo; & Viotto (2020). Financial statements of TSO also situated in the northeast region publicized from 2010 to 2014 were used by Chagas et *al* (2020) to identify kinds of public funds received by such organizations so users may make better decisions based on information like that.

4.4 Stakeholders

There is evidence in literature that accountability in TSO is not an accident, considering individuals take responsibility for their actions and decisions internally and externally. TSO stakeholdrs have several demands and multiple perceptions in this complex interaction involving different interests that are likely to became conflicts depending on the informational flux. Funders, as individuals, use information generated by TSO for performance evaluation, to fulfill other demands and may be influenced by accountability level resulting in donation variability. According to Brazilian regulation TSO are private institutions, however, are equivalent to public sector organizations, being subject to government agencies scrutiny when funded with public funds. (Pereira; Oliveira & Ponte (2007).

Stakeholders may require from TSO rendering accounts as a process and a way to improve transparency and communication with several partners, as examined by Carneiro; Oliveira & Torres (2011). Rengel; Cunha; Klann & Scarpin (2012); The relation between accountability and the behavior of individual donors was investigated by Portulhak; Delay & Pacheco (2015) based on 277 responses of individual donors situated in the metropolitan region of Curitiba, Paraná's state capital. The results indicated a relation between the accountability process and the willingness maintenance, increase and resume donations. In the same way Portulhak; Vaz; Delay & Pacheco (2017) identified differences of perception of quality in the accountability process among current and older donors.

The role of public sector as a stakeholder in the improvement of accountability and rendering accounts processes in partnership with OSCIPs was studied by Furtado; Giacomelli & Pacheco (2019) considering audits performed by Federal Court of Accounts (TCU) from 2005 to 2016, where reports generated form 77 judgements became instruments of partnership improvement with guidelines to other situations.

4.5 Transparency and Disclosure Level

The level of transparency and accountability of TSO in rendering account process were investigated by several scholars in different ways. In their study, Carneiro; Oliveira & Torres (2011) used accountability and transparecy as background in the rendering accounts process. Pacheco; Szuster & Macedo (2014); Campos; Moreira & Scalzer (2014). The level of financial disclosure of the 100 TSO listed on The Global Journal's Ranking was explored by Good; Maragno & Borba (2018) considering the challenge to meet demands for higher transparency with scares resources.

Using a disclosure indicator, the disclosure level of TSO was studied by Nascimento; Rabelo & Viotto (2020) and the results exposed that mandatory information is highly publicized than voluntary information, revealing that these entities face a huge challenge to

improve the publishment of other kinds of information like performance evaluation based on nonfinancial factors.

5 CONCLUDING REMARKS

This study aimed to identify the theoretical and empirical antecedents of TSO accountability in the Brazilian environment. For this purpose, a SLR was developed consisting in a bibliometric review based on 15 papers (Pereira; Oliveira & Ponte (2007); Miranda; Oliveira; Feitosa & Rodrigues (2009); Carneiro; Oliveira &Torres (2011); Rengel; Cunha; Klann & Scarpin (2012); Mário; de Paula; Alves & Jupetibe (2013); Pacheco; Szuster & Macedo (2014); Campos; Moreira & Scalzer (2014); Good & Maragno (2015); Portulhak; Delay & Pacheco (2015); Portulhak; Vaz; Delay & Pacheco (2017); Schmidt & Santos (2017); Good; Maragno & Borba (2018); Furtado; Giacomelli & Pacheco (2019); Nascimento; Rabelo & Viotto (2020); Chagas et *al* (2020)) published in accounting journals covering the period from 2007 to 2020.

Core aspects of TSO Brazilian accountability regulation were explored to contextualize challenges faced by these organizations in a complex reality as a way to shed light on demands presented by several stakeholders with which the entities maintain relation not always balanced relations. In response to research question the foundations of TSO accountability presented by literature were contextualized.

In terms of research trends about theoretical and empirical antecedents of accountability in Brazilian accounting environment, it was not identified suggestions by Pereira; Oliveira & Ponte (2007), Miranda; Oliveira; Feitosa & Rodrigues (2009) and Mário; de Paula; Alves & Jupetipe (2013) what reveal that a good opportunity was lost by the authors to spread contributions to the existing knowledge. On the other hand Carneiro; Oliveira & Torres (2011) recommend to amplify the scope of institutions to expose idiosyncrasies to improve the understanding about diverse realities. In addition, Rengel; Cunha; Klann & Scarpin (2012) proposed the development of studies examining the opinion of TSO mangers about the use of Social Balance report.

As a way to mitigate risks Pacheco; Szuster & Macedo (2014) indicate analysis of administration on results obtained by TSO and the observation of references of internal controls system and research exploring the possible association between effectiveness from information account and mission accomplishment.

The investigation of financial and nonfinancial factors dissemination considering the use of enforcement tools were encouraged by Campos; Moreira & Scalzer (2014). The investigation of the possible association between TSO performance variables and the origins of resources was proposed by Good & Maragno (2015) besides the use of in-depth analysis to reveal details about connection of financial disclosure and marketing. In the same way, Good; Maragno & Borba (2018) imply research exploring resource application effectiveness and performance-based disclosure, what is aligned to the indication of Furtado; Giacomelli & Pacheco (2019) to investigate TSO performance evaluation and sanctions applied to institutions in cases of evidenced irregularities carried out in partnerships with public sector.

Studies about additional aspects related to the behavior of donors related to TSO were suggested by Portulhak; Delay & Pacheco (2015) and Portulhak; Vaz; Delay & Pacheco

(2017). Schmidt & Santos (2017) proposed to deepen investigation about meaning and additional use of Khipus as a way to contribute to the understanding about contemporary TSO reality. As a way to deepen the knowledge about the diverse realities among TSO situated in Brazil Nascimento; Rabelo & Viotto (2020) and Chagas et *al* (2020) propose to investigate others states, what can be a way to exchange well succeeded experiences of TSO management. The findings of this study evidence the huge opportunity scholars have to generate effective contributions to TSO accounting research environment.

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