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THE FINANCIAL MANAGEMENT AND ACCOUNTABILITY OF BRAZILIAN POLITICAL PARTIES: A THEORETICAL STUDY AND QUALITATIVE ON THE DIVERGENCES BETWEEN ACCOUNTING LEGISLATION AND THE LEGISLATION OF THE SUPERIOR ELECTORAL COURT

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ABSTRACT

The search for knowledge and understanding of the importance of political parties in the functioning of the democratic State of law has generated a growing interest in the information of such organizations. Increasingly the political parties should give prominence to accountability, in accordance with current accounting standards, so that these financial statements reflect reliably the situation and performance of the parties. The present study aims to verify accordance with the model of accountability, between accounting legislation and the legislation of the Supreme Electoral Court regarding the structural model of accountability based on the Corporate Law 6.404/76 and their respective modifications, in addition to the ruling of the Supreme Electoral Court in current. The nature of this research is exploratory propositive with a qualitative approach, since it is idealized objectives that aim at its practical use, considering the range of interests that mainly involve economic interests. The research will focus in elections of the year 2014 with an analysis prognostic for the elections of the year 2016. The results show that political parties have observed accountability only by the standards of the Superior Electoral Court, TSE Resolution 21.841/2004 and Law 9.096/95, no observing the full scope of the Law 6.404/76 and its modifications arising from Laws 11.638/07 and 11.941/09, i.e., in a general way the political parties do not follow the pattern of the current legal provisions, after changes in the financial accounting statements, originating arising from the international process of accounting convergence.

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INTRODUCTION

The search for knowledge and understanding of the importance of political parties in the functioning of the democratic State of law has generated a growing interest in the information of such organizations. Increasingly political parties should emphasize accountability, in accordance with current accounting standards, so that these accounting statements can accurately portray the situation and performance of the parties. The Federal Constitution of 1988 was not remiss to predict the financial control of the political parties, since they receive public resources in the form of a Partisan Fund.

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The subsection III of art. 17 of this Constitution imposes the obligation of political parties to provide accounts of their financial administration to the Electoral Court. The accountability of political parties is an instrument of control for the verification of the submission of partisan activities to the norms that regulate and supervise its operation and its transparency. In the accountability required by law for political parties are accounting statements, such statements can only be prepared and signed by accounting professionals duly registered in their councils. The accountant in the process of accountability of political parties becomes essential, since technical knowledge is necessary in the preparation of reports and financial statements required by law, such reports and accounting statements must follow not only the accounting rules current, but also the specific legislation dealing on the

subject. In this context accountability contributes to that society can have reliable and transparent access to financial information, since part of the resources spent by political parties comes from the tax burden paid by all Brazilian people. As the foregoing the research problem is whether the political parties comply with the accounting norms established by law 6.404/76 and its modifications what originated the laws 11.638/07 and 11.941/09? Based on accountability, this study aims to verify compliance with the accountability model, between accounting legislation and the legislation of the Superior Electoral Court.

LITERATURE REVIEW

Accountability

Accountability has no simple definition, its origin comes from the English language and does not have an exact translation into English, because it has a diversity of meanings, the most used refers to the provision and transparency of accounts in contrast to obligations which were delegated to someone else. Is embedded in this concept, the efficiency, aiming to achieve the best results at the expense of what has been spent (PEREIRA, 2015). The translation of accountability in the Brazilian literature is focused on the concept of accountability and mandatory accountability (PINHO, SACRAMENTO, 2008), in this sense the accountability to finish the responsibility, obligation and accountability of who is occupying a position on accountability as the legal parameters (MEDEIROS, FERRAZ, SILVA, 2013).

The partisan groups, i.e., the political parties make their performances of accounts together with the TSE where they are published, but didn't disclose in its sites to that society in general has access to accounting information, as well as the financial resources raised from private or public, as well as what was spent on campaigns, thus injuring the precepts of accountability, since there is only transparency along the TSE and doesn't exist with society in a broad and transparent way. For O'Donnell (1998) through freely elections and fully fair, the people should punish or reward the agent by voting in favor or against it. The election is the primary means of vertical accountability, but its efficiency has little effect, bearing in mind that the governments are in power for a period of long term.

For O'Donnell (1998) the presence of control the independent government agency demonstrates another dimension of accountability, these agencies are responsible for monitoring and preventing illegal activity in partnership with other public agents, producing the necessary information so that the law and the public good are respected, this control performed by these agencies is called horizontal accountability. For Medeiros, Ferraz, Silva (2013) accountability is directly related with the objective character, distinct from responsibility subjective, in which are the pillars of morality and ethics. The duty to do as the accountability is coercive, bearing in mind that subjects the person to penalties under the law. According to the understanding of Lederman et al (2005) accountability involves compulsory, forms of control, accountability and transparency, and to list three aspects together respect to accountability, obligatoriness and transparency (MEDEIROS, FERRAZ, SILVA, 2013).

Political Parties

For Arendt (1997) freedom only exists in the context of the policy, because the man can take advantage of all its capability and potential to create discussion groups and establish rules which are common to all and which are in accordance with all. The author argues that the gift of man's actions is the motivation for such freedom that occurs only if it is discussed in group and hence comes the figure of politics in their texts. It is worth mentioning that the society has a fundamental role in the relationship between "policy *versus* impacts on society" in relation to the responsibility of the require of your government, i.e., the rendering of accounts of the actions of the policy to society will only be done if, and only if the men, together, the charging of such responsibility and thus will be practicing the freedom that Hannah Arendt writes in his text "what is freedom". In this context, in a democratic State of law the role of political parties are of fundamental importance, because ensure democracy through the discussions of matters of public interest and promoting the reduction of information asymmetry on the public, because it is through them that are realized popular participation. The political party is an association of people, who have the same idea in the conduct of the government.

For Maluf (2011) the system of democratic representative is a state organization founded on the existence of political parties, considered as components of coordination and expression of popular will, having in view that all power emanates from the people and in the name of the people will be exercised.

Accountability of Political Parties

The Federal Constitution in current in Brazil has established in its art. 17, subsection III, the accountability to partisan the Election Justice as a precept for the creation, merger, incorporation and extinction of political parties. Art. 34 of the Organic Law of Political Parties establishes jurisdiction the Electoral Court to exercise supervision over the accounting bookkeeping and accountability of the party and of campaign expenses. For Zovatto (2005) accountability was always finding ways to be efficient and transparent in terms of financial resources and politics in a way that enables the citizens to exercise their citizenship in a conscious way. Disclosures in the political arena in relation to the financial statements in the business world meets fundamental functions, which are accounting and accountability, aiming to achieve forms of prevention and contributing to the proper control and that comes from meeting to combat political corruption. For Medeiros, Ferraz, Silva (2013) from the moment that obtained the conception to control the finances administered by people legally constituted by society, the accountability became the form most fair and transparent to supervise and control the public resources.

Accounting Legislation

The political parties must maintain accounting bookkeeping, so as to allow the knowledge of the origin of their revenues and the allocation of its expenditure, thus fulfilling the primary role of the accounting that is providing its users with useful information, relevant and reliable. Through Resolution 877/2000 of the Federal Council of Accounting was established the procedures for accounting for third sector entities, as NBC T 10.19, including political parties.

The accountability of political parties, also applies to the Corporate Law 6404/76 and its changes brought about by the Laws 11.638/2007 and 11.941/2009, as well as the accounting pronouncements issued by Accounting Pronouncements Committee and determined by Federal Council for Accounting.

Partisan Legislation

The political parties must present complementary pieces, as determined by art. 14 of the Resolution TSE 21.841/2004, observing the art. 11 of the same Resolution and art. 30 of Law 9.096/1995. In a compulsory manner political parties must maintain their bookkeeping, registering the origins of receipts and the allocation of expense to society in general and the Electoral Court, as the accounting records in Diary Books and Book Account Ledger, along with the appropriate documentation. Thus, on the part of the State, the supervision of political parties is the competence of the Electoral Court, always observing the current accounting legislation and the law determined by the Superior Electoral Court.

Revenue

According to the pronouncement 14/2001, of Institute of Independent Auditors of Brazil, revenue is the gross input to economic benefits during the period that occurs in the course of ordinary activities of an enterprise, when those inputs result in increased net worth, excluding those stemming from contributions of the owners, shareholders or investors. The entry of elements for the active, in the form of resources or money to receive, corresponding, normally, the sale of goods, products, or the provision of services. A revenue may also be derived from interest on bank deposits or securities, rents and other origins (IUDÍCIBUS *et al.*, 2010). According to the Resolution 21.841/2004 political parties can receive as revenue, quotas of the fund partisan, donations and cash contributions from individuals or legal entities.

Partisan Fund

According to the TSE website, partisan fund is a special fund for financial assistance to political parties. All political parties that have their registered statute in the TSE and that are with the regular accounts before the Electoral Justice are entitled to assistance from the partisan fund. The existence of this fund is a constitutional provision, as mentioned in art. 17, § 3 of the Brazilian Federal Constitution. The Organic Law of political parties describes the features by which the partisan fund is constituted: fines and pecuniary penalties imposed under the electoral code and related legislation; financial resources which are intended by law, on a permanent or occasional; donations of individual or legal entity, fulfilled through bank deposits directly into the account of the partisan fund; budget appropriations of the Union in value not less, each year, the number of registered voters on December 31 of the year preceding the budget proposal, multiplied by thirty-five cents of real, in August 1995.

METHODOLOGICAL ASPECTS

The nature of this research is exploratory propositive with qualitative approach, because it is idealized from objectives that aim at its practical use, with a view to the range of interests which involve mainly economic interests. To for avail himself of the contributions of theories and laws that already

exist (SOUZA NETO, SARMENTO, 2008). The research will focus the 2014 elections with a prognostic analysis for the 2016 elections. On the approach to the problem, the research is considered qualitative, the according to Pires (2008) construct the object of research is part of qualitative research and thus, this work seeks to develop the research object as the research advances, because the natural environment (social origin) is the direct source for data for data collect. The researcher tends to analyze your data inductively. The process and its significance are the main focuses of approach (KAUARK, MANHÃES, MEDEIROS, 2010). About the objectives, the research is considered as exploratory for Kauark, Manhães, Medeiros (2010) aims to be more familiarity with the problem, making it explicit, or constructing hypotheses. As for the technical procedures, the research is considered bibliography, because when it is drawn from previously published material, consisting primarily of books, journal articles and, currently, material available on the internet.

Research delineation

The accountability of the 32 political parties registered on the TSE are performed in a standardized manner to all political parties by the system provided by the TSE, in which are made available the financial statements and additional parts determined by the TSE. Therefore, this research used the universe of political parties in Brazilian, where the 32 political parties. Bearing in mind that the TSE adopts standardized templates for accountability of political parties, in this work to delimit it will only be used for the purpose of standardized templates for TSE in the perspective of examining whether the structural model of accountability meets the accounting legislation current, i.e., the Law 6404/76 and their respective amendments arising from the Laws 11.638/2007 and 11.941/2009, underlying the financial statements and additional parts of TSE, as listed below:

Table 1. Financial statements and additional parts of the TSE

Balance Sheet	Statement of resources from the partisan fund distributed to candidates
Statement of income	Statement of donations received
Statement of profits or losses	Statement of contributions received
Statement of changes in stockholders equity	Statement Campaign Remainder
Statement of origins and applications of resources	Statement of intraparty financial transfers received
Statement of income and expenses	Statement of intraparty financial transfers effective
Statement of obligations to pay	Opinion of the executive/temporary or of the supervisory board
Statement of resources from the partisan fund distributed to state agencies	Relation of bank accounts opened
Statement of resources from the partisan fund distributed to municipal agencies	Bank conciliation
Diary books and book account ledger	

Source: Prepared by the authors.

PRESENTATION AND ANALYSIS OF THE RESULTS

The Financial statements and additional parts of the Superior Electoral Court

Through the website of TSE, was analyzed the financial statements and the additional parts, referring to the year 2014

which will be commented here. The accountability of the parties available on the TSE was subdivided, is first submitted the financial statements of the fund supporter and subsequently the demonstratives of own resources. The TSE offers a computerized system for that political parties do their bookkeeping and prepare the financial statements and documents required by law, as set out in art. 12 of the Resolution of TSE 21.841/2004.

Balance Sheet

The Balance Sheet is a financial statement which has the objective to highlight and present the financial position of the company, at any given time. The Law 6.404/76, which deals with the corporations, determines in its art. 178: On the balance sheet, accounts will be classified according to the assets that will register, and grouped in order to facilitate the knowledge and analysis of the financial situation of the company. Second Iudicibus (2009) the great importance of the balance lies in the vision that he gives the applications of resources made by the organization (Active) and how these resources are due to third parties (Liabilities). This shows the level of indebtedness, the liquidity of the organization, the proportion of equity (Net Worth) and other analyzes. The balance sheet required for political parties is the same required the other entities, whether they are for profit or not. The difference is scheduled by the resolution of the CFC Number 1.409/12, approving the interpretation of ITG - Technical Interpretation of 2002 - Entities without aims of profit. As noted in the accompanying balance sheets both in the balance of the fund in favor of the balance of own resources, it appears that there is compliance with the law number 6404/76 which determines that the asset is divided into Current Assets and asset stock, and that the latter in turn is subdivided into Long Term Assets, Investments, Property and intangible. The person should be divided into Liabilities Current Liabilities, not stock and net worth.

Income of Statement

According to the NBC T 3.3 the income of statement is the financial statements aimed to evidence the composition of the outcome formed within a certain period of the entity's operations. income of statement, taking into account the principle of competence, will highlight the formation results, at various levels, upon comparison between the revenues, costs and expenses. The art. 187 of the Corporate Law discipline the presentation of the income of statement current. The income of statement current, both of the partisan fund as of own resources, presented a divergence of the law to submit "Revenue no operational" and "Expenses no operational", the law determines that the correct classifications to be used are "Other income" and "Other Expenses".

Statement of Profits or Losses Accumulated

The statement of profits or losses accumulated, to aim in detail the changes that have occurred in the account accumulated profits, starting from the previous balance. The art. 186 of the Corporate Law 6.404/76 establishes what will be discriminated against in the statement of profit or loss accumulated. However for political parties, the statement of profits or losses accumulated will demonstrate in detail the movement in the surplus and deficit current, assuming the balance from the previous year.

The statement of profit or loss carryover is in accordance with the legislation and in accordance with the model provided by the website of the Superior Electoral Court.

Statement of Changes in Net Worth

The statement of changes in net worth isn't required by Corporate Law 6.404/76, but its publication is mandatory for publicly traded companies, according to instruction 59/86 of the CVM, the Securities Commission. For political parties the obligation is by resolution of TSE 21.841/2004. Second Iudicibus et al (2010) comments that the statement of changes in net worth is a demonstration more important than the statement of profit or losses accumulated in order that it informs the movement of all accounts of net worth. The Normative Instruction 59 of CVM, December 22, 1986, describes the item you'll understand the statement of changes in net worth, referred to in the preceding article, shall, at a minimum, the items contained in the model suggested in annex to this Instruction, segregated into columns, discriminating: i) description of mutations, ii) current realized capital, iii) capital reserves, iv) revaluation reserves v) profit reserves, vi) profits or losses, vii) shares in treasury, viii) total of net worth. The statement of changes in net worth is not in accordance with the instruction of the CVM 59, they are in accordance with the model provided by the website the Superior Electoral Court.

Source and disposition statement

The Demonstration of Origins and Applications of Resources - DONATE indicates the changes perspective of the company, is the demonstration that shows in a systematic way the facts and values that have changed the net working capital. The Demonstration of Origins and Applications of Resources that existed in Law 6404/76 was revoked by Law number 11,638, of 2007, and the same law replaced the donate by cash flow statements and value added - DFC and VAD. Thus, according to the Law 6404/76 the political parties were no longer obliged to draw up to donate, only they would be obliged to prepare the cash flow statement, since according to Article 176, item V, this law to value added statement is only required for publicly traded companies. Meanwhile, the political parties still have to donate, in compliance with the Resolution of the TSE number 21.841/2004 and donate is in accordance with the template available at Supreme Electoral Court. The Party is not sampled elaborated the DFC - Cash Flow Statement, thus v The Source and disposition statement indicates the financial changes of the company, is the statement that evidence in a systematic way the facts and values that have changed the net working capital. The Source and disposition statement that existed in Corporate law 6.404/76 was revoked by law 11.638/2007, and the same law replaced the DOAR by cash flow statements (DFC) and value added (DVA). Thus, according to the Corporate law 6.404/76 the political parties were no longer obliged to draw up to DOAR, only they would be obliged to prepare the cash flow statement, since according to art. 176, subsection V, this law to value added statement is only required for publicly traded companies. Meanwhile, the political parties still have to DOAR, in compliance with the Resolution of the TSE 21.841/2004 and the DOAR is in accordance with the model available at Superior Electoral Court. The parties is not sampled elaborated the Cash Flow Statement, thus violating the corporate legislation current.

Statement of Revenues and Expenditures

This statement is one of the additional parts resulting from the resolution of the TSE 21.841/04 and law 9.096/95, applicable only to political parties, which determines that the balance should contain a detailed breakdown of revenue and expenditure. According to the manual about revenues, expenditures of resources and accountability of electoral campaign of the Regional Court of Piauí (2012) the statement of revenue and expenditure (DRD) specify the revenue, expenditure, the balances and any leftover campaign. The statements of revenue and expenditure of political parties is in accordance with the model provided by the site of the Superior Electoral Court.

Statement of obligations to pay

The statement of obligations to pay features the obligations with third parties that the party has. The statement of obligations to pay for political parties is in accordance with the model provided by the TSE. It was also presented a report without moving, in compliance with the determination of the Resolution 21.841/04, which requires reports to be submitted even if they do not have information to submit.

Statement of Resources of Partisan Fund Distributed to State Agencies

The Statement of resources of partisan fund distributed to State agencies as the model provided by the Superior Electoral Court demonstrates the transfer of resources from the partisan fund of each State agencies, divided into monthly dues. The political parties have submitted a report with different layout from the model provided by the TSE, but the model presented contains the same information for the model provided.

Statement of Resources of Partisan Fund Distributed to Municipal Agencies

The Statement of resources of partisan fund distributed to Municipal agencies according to the model provided by the Superior Electoral Court demonstrates the transfer of resources from the partisan fund to each municipal agency, divided into monthly dues. The political parties have submitted a report with different layout from the model provided by the TSE, but the model contains the same information for the model provided.

Statement of Resources of Partisan Fund Distributed to Candidates

The statement of resources of the partisan fund distributed to candidates in accordance with the model provided by the Superior Electoral Court demonstrates the transfer of resources from the partisan fund to each candidate. The political parties presented a report with a layout different from the one provided by the TSE, but the model contains the same information for the model provided.

Statement of received donations

According to the model of the statement donations received, this report presents the donations received by the parties,

specifying the date of receipt, resource type, the donor of the resource, CPF or CNPJ of the donor and the value of the donation. The political parties presented the demonstrative as the model provided by the Superior Electoral Court.

Statement of received contributions

According to the model of the Superior Electoral Court the Statement of received contributions a breakdown of the contributions of its members received by the parties, specifying the date of receipt, resource type, the donor of the resource, CPF or CNPJ of the donor and the value of the donation. The political parties presented the demonstrative as the model provided by the Superior Electoral Court.

Statement of Campaign leftover

The Statement of campaign leftover discriminates the resources that remained of election campaigns, which according to normative instruction of TSE 118, should be forwarded to the parties. The political parties presented the demonstrative as the model provided by the Superior Electoral Court.

Statement of Financial Transfers Intraparty Received

The Statement of financial transfers intraparty received must be done when there are transfers between the directories of the parties, it must be completed by the directory that has received the appeal, for which longer indicated the origin of this feature received. The political parties presented the demonstrative as the model provided by the Superior Electoral Court.

Statement of Intraparty Financial Transfers Incurred

The Statement of intraparty financial transfers incurred out must be done when there are transfers between the directories of the parties, it must be completed by the directory that donated the appeal, in order to demonstrate the origin of the donated resource. The political parties presented the demonstrative as the model provided by the Superior Electoral Court.

Opinion of the Executive/Provisional Committee or Fiscal Council

The opinion shall be filled by the executive committee or by the fiscal council, approving or not the rendering of accounts of the parties. In spite of the Superior Electoral Court provide a model of the document, was not found in any of the website of the electoral court, this document belonging to the rendering of accounts of political parties, it doesn't mean that it hasn't developed, only that the document is no available for consultation.

The Bank Accounts Opened

This report shall contain the bank accounts of political parties, indicating the number, the bank and the agency with its address, and also the identification of accounts intended exclusively for handling of fund partisan resources, separated from accounts with movement of own resources. In spite of the Superior Electoral Court provide a model of the document, was not found in any of the website of the electoral court, this document belonging to the accounts of political parties, it

doesn't mean that it hasn't developed, only that the document is not available for consultation.

Bank Conciliation

This report should be delivered if any debits or credits not listed on the bank statement on the date of issue. The consolidated and final bank statements of the accounts must also be delivered, the whole period of current to which the report relates to the rendering of accounts. It was not found in any of the sites of the electoral court, this document belonging to the accountability of political parties, it does not mean that it has not developed, only that the document is not available for consultation.

Books Diary and General Ledger

Diary is a book binding. There are launched, with individuality, clarity and an indication of the evidentiary document, day by day, by writing directly, all events that occur in the company and that cause changes in shareholders' equity (administrative facts), as well as those that may be amended in the future the heritage, administrative acts are relevant (RIBEIRO, 2010). Item that must be observed by the political parties.

Considerations

Accounting has as its main objective to provide users of information and it proved to be fundamental to understanding and analysis of financial statements and additional parts elaborated by political parties. The accountability of political parties is an important control tool for the society with the aim of reducing the informational asymmetry (accountability), as these associations receive public resources, such accountability provides financial statements and accounting that are intended to inform you about the financial situation, economic and financial organizations, partisan fund, which guarantee the current of democracy in Brazil. Taking into consideration the standards and accounting techniques, it was found that political parties are not presenting the rendering of accounts according to the current legislation. Based on the analyzes carried out, there was a major concern of political parties to observe first the rules of the TSE, and not the current accounting legislation. Despite the resolution TSE 21.841/2004, that discipline the accountability of political parties, have been edited on the basis of the Corporate Law 6404/76 it is outdated, and that is why the financial statements submitted by the political parties are not in accordance with the Brazilian corporate law, especially the financial statements: Balance Sheet, Income Statement and Cash Flow Statement. It was also noted the importance of accounting professionals in the preparation of financial statements and additional parts, as all financial statements and additional parts were signed by an accountant, even those that don't require the determination expressed by law.

Through this work we were able to demonstrate that the financial statements required in the accountability of political parties, for the year 2014, does not meet the accounting legislation current, however observe all rules issued by the Superior Electoral Court, especially with respect to Resolution 21.841/2004 and Law 9.096/95, Clearly demonstrating the non-compliance of the Public Power in terms of its responsibility in the dissemination, awareness and supervision in compliance with current legislation in the country, which was issued by the Brazilian parliament and sanctioned by the

Federal Government, directly responsible for the requirement of compliance with legal provisions in the country. In order to fully meet the accounting legislation current in accordance with the international convergence of accounting, it is suggested that for the elections of the 2016, the norms established by the Superior Electoral Court are updated based on changes in the Corporate Law 6404/76 arising from the Laws 11.638/2007 and 11.941/2009.

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