

## The transparency of accounting information as an instrument for the formation of public spheres

*A transparência da informação contábil como instrumento de formação de esferas públicas*

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### Abstract

The objective of this theoretical essay was to verify how the transparency of accounting information can contribute to the formation of public spheres that can influence political decisions. Transparency is related to accounting language, making it clear, understandable and intelligible, so that it can be used daily by society. The accounting language is able to socialize and integrate people into organizations and society by articulating the intersection between transparency, publicity and accountability. The concept of public spheres is based on Habermas, understood as a social phenomenon that, through dialogue, communicative action and understanding, highlights and dramatizes society's problems, being able to influence political decisions. The transparency of accounting information can promote the individual's engagement with the common good, integrating him into spaces of dialogue, thus stimulating the formation of public spheres capable of putting pressure on the State in political decisions. The transparency of accounting information makes it possible to generate a virtuous cycle of relationship between society and the state, mediated by the public spheres.

### Resumo

*O objetivo desse ensaio teórico foi verificar como a transparência da informação contábil pode contribuir para a formação de esferas públicas que possam influenciar decisões políticas. A transparência está relacionada à linguagem contábil, tornando-a clara, compreensível e inteligível, de modo que possa ser utilizada cotidianamente pela sociedade. A linguagem contábil é capaz de socializar e integrar as pessoas nas organizações e na sociedade ao se articular a intersecção entre transparência, publicidade e accountability. O conceito de esferas públicas está fundamentado em Habermas, entendidas como um fenômeno social que, por meio do diálogo, do agir comunicativo e da compreensão, evidenciam e dramatizam os problemas da sociedade, sendo capaz de influenciar decisões políticas. A transparência da informação contábil pode promover o engajamento do indivíduo ao bem comum, integrando-o nos espaços de diálogo e estimulando, assim, a formação das esferas públicas capazes de pressionar o Estado nas decisões políticas. A transparência da informação contábil permite gerar um ciclo virtuoso de relação entre a sociedade e o Estado, intermediado pelas esferas públicas.*

### Practical implications

This study's results demonstrate that public spheres are intermediaries between what is public and private. Public spheres show latent problems, which allows the state to better respond to the concerns of society. In this way, the state can establish a dialogue with society, improving the population's well-being.

## 1 INTRODUCTION

The appearance and evolution of accounting have accompanied the development of society. The process of forming and constituting states requires the administration and control of the resources and goods conquered, which are accounting procedures and controls. According to Tilly (1996), the formation of states involves the accumulation of capital and social coercion. Coercion often signifies the loss of the possessions of the population of the occupied territory, extracted for the maintenance of the state and its wars. However, with the passage of time and the delimitation of space, the state stops extracting resources to wage wars and comes to perform other activities. Accounting in this context is essential for the administration of the state's patrimony.

The population, the holders of power and the state came to hold negotiations about the form of extraction and control. The evolution of the state over time has led it to assume accessory activities. This intensification of the forms of coercion and an increasing need to extract more resources affected the interests and rights of the population (Tilly, 1996). In the 19th century, the state became a continuity of individual problems with an interest in the common good. Individuals and their interests were the point of departure for the constitution of a broader state, internalizing the public in the praxis of each individual's interests (Vianna, 1997). Thus, the satisfaction of individual interests came to coincide with the satisfaction of general interests; therefore, the individual came to be recognized as belonging to everyone (Vianna, 1997).

Within this context, language gained great relevance. Language representing communicative reasons configures and formats the state's laws and norms (Habermas, 2003b). Language is common to all human beings, and it is inclusive and integrating, independent of any individual characteristics (Habermas, 2003b). However, in order for individuals to feel a sense of belonging to internalize the public in their praxes involves the dialogue process, and consequently being emancipated, which requires access to information which is vital to laying the foundation of its language.

Within the context of Public Accounting, access to information can be achieved through transparency, including a presentation of the accounts, which makes it possible for accounting to constitute itself as a daily communicative practice in society. This is accounting that seeks to not only to inform, but also to achieve social understanding (Gallhofer & Haslam, 2016), in the same sense as attributed by Habermas (2003b), in considering that the flow of information should emerge from society, and that, through the identification of problems, it should organize itself so that it can influence political decisions. In this sense, this theoretical essay seeks to respond to the following question: how can the transparency of informal accounting contribute to the formation of public spheres which can influence political decisions? To respond to our research problem, this study relies on Habermas's theory of communicative action (2003b), which considers accounting information to be an instrument capable of socializing and integrating people and influencing political issues.

Today public spheres are characterized by a great plurality of concerns and the presence of media in social relationships. In this manner, the transparency of accounting information leads to accounting language becoming an everyday communicative practice among people within an organizational environment. Through the theory of communicative action, this study will contribute with various perspectives from other common theories in the field of Public Accounting by considering that the transparency of accounting information constitutes a fundamental element in the formation of qualified public opinion within the context of the relations between the state and society. In addition, we consider the contribution of this study to the construction of society's broad knowledge of public accounting to be relevant, which can, on one hand, contribute to greater civic engagement on the part of society in relation to the government, and on the other hand, improve the actions of the state in the face of society's concerns in terms of effectiveness and social well-being.

This theoretical essay is different from other traditional scientific methods in the sense that its form is not more important than its content (Meneghetti, 2011). However, originality is essential. This theoretical essay addresses something that has already been addressed, but in a different manner (Meneghetti, 2011). This study seeks, from the point of view of the theory of communicative action, to analyze how the transparency of accounting information contributes to the formation of public spheres, which attribute originality to the essay, observing the recommendation of Meneghetti (2011) that a theoretical essay should be guided by the articulation of a concept utilized to understand reality. To accomplish this, we first performed bibliographic research about the transparency of accounting information and public spheres. We later proceeded with the interaction of the subject and the object of research as mentioned by Meneghetti (2011), seeking to indicate how the transparency of accounting information can contribute to the formation of public spheres, which are in turn capable of influencing political decisions. Finally, we present the cycle of relations between the state and society, involving the transparency of accounting information and public spheres.

## 2 THE TRANSPARENCY OF ACCOUNTING INFORMATION

The accounting language referred to in this study is linked to Public Accounting, and it can be understood as that which takes care of public patrimony, whether it is performed by municipalities, the state, the country, or governmental organizations. We have opted to investigate Public Accounting due to the chance to link it to the relationship between individuals and political decisions.

The practice of transparency in accounting information is often limited to its public nature, ignoring its compression and utility for part of society. In these cases, its public nature entails technical language (Hood, 2007; Langella et al., 2021), and the access to information is limited to certain groups (Bertot et al., 2010), with visibility being prioritized in relation to the clarity of information (Moore, 2017) and transparency becoming a mechanism to emphasize the positive points in a government's performance (Hood, 2007). Within this context, seeking more effective transparency, current studies have converged on the relevance and utility of the transparency information process (Villoria, 2021). This demonstrates that transparency transcends publicity. Publicity and transparency are not equal, but they are interconnected (Edwards, 2020). As a concept that is more appropriate for transparency, Villoria (2021) suggests collaborative transparency which refers to the continual interactions between the state and society in the generation of information. In other words, society should be the protagonist in decision making, where the objective is collaboration, and not just a search for information (Edwards, 2020). In other words, this is the participative democracy model.

The participation of society is one of the most important factors discussed in works about transparency. The participation of society is one of the most important factors discussed by papers regarding transparency. Participation can occur as verified by Langella et al. (2021) in a single flow (society is the receiver of information and the dialogue is limited), or it can be partial (involving consultations with society, but with little impact on political decisions) or it can be full (society and the state are equals in the dialogue and in making political decisions). Only full participation is capable of permitting communicative transparency between the state and society. However, full participation is an ideal, and is not something that is achieved.

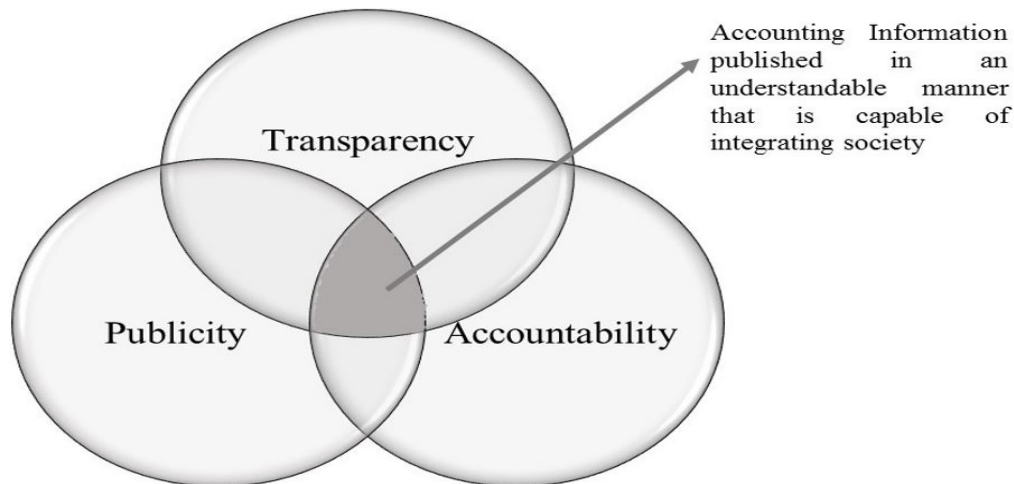
The practice of transparency has been modified over time. In representative democracy, transparency constitutes assistance for the supervision and social control of the representatives of society, and in participative democracy information becomes essential for individuals to become involved on an equal footing with the other entities of government (Lourenço, 2016). In contemporary politics, transparency carries the weight of responsibility which often translates into the right of citizens to enter politics (Edwards, 2020). Within this context, accounting has the potential to stimulate democratic public debate about social issues (Irvine & Moerman, 2017).

Even though transparency has evolved in terms of its relationship with the state and society, some studies disagree that this occurs in practice. To Heald (2012), the practice of transparency has shown itself to be something illusory, because it requires a public capable of understanding and acting, but the state does not know the users of information which limits the use of transparent language. Other studies point out that transparency is limited to certain groups of society. According to Piotrowski and Rysin (2007), the demand for transparency of accounting information is greater among individuals with higher incomes and greater political engagement in society. A basic premise for participation is access to information (Piotrowski & Rysin, 2007). To Bertot et al. (2010), information and communications technologies permit broader access and favor more open governmental initiatives, but access does not always extend to all of society.

Some initiatives can optimize or improve the practice of transparency in accounting information. To favor the understanding of accounting information, the state can work on increasing literacy and education within society (Bertot et al., 2010; Piotrowski & Rysin, 2007; Heald, 2012) and the use of explanations, graphs and tables are valuable (Langella et al., 2021). The transparency of accounting language contributes to the educational process within the school context, and creates a society capable of understanding and acting, or in other words, a more participative society. Broadening access, and guaranteeing access, to transparency technologies and mechanisms favors more access to individuals within society (Bertot et al., 2010). Thus, for more effective transparency, it has become necessary to make accounting a communicative practice, broadening access to information, creating environments for dialogue, improving education and favoring the understanding of public accounting information (Gallhofer & Haslam, 2016; Moore, 2017).

The positive effects of transparency are that they can be linked to accountability (Villoria, 2021). Accountability is distinctive in the democratic process, mainly in terms of the need to make a real situation transparent to society. Presenting the accounts goes beyond normative requirements and is really useful for society, and it is crucial for transparency to promote Public Accounting as a social communicative practice. This guarantees accountability, or in other words, a form of responsibility of the state towards society.

Given this, transparency becomes capable of integrating the population of a society and promoting the intersection between publicity and accountability as illustrated in Figure 1. Thus, we can offer the exposure of accounting information (publicity), with enough clarity and simplicity so that it will be understandable to people (transparency), however, with the responsibility of presenting the accounts (accountability), with accurate information capable of integrating the individual with the public within spaces for dialogue, where the public and the private are constantly driven together toward the common interest.



**Figure 1.** Transparency of accounting information

Source: Elaborated by the authors.

### 3 PUBLIC SPHERES

Habermas's book *The Structural Transformation of the Public Sphere* (2003a) is the fruit of his doctoral thesis in 1961 and its objective of study was bourgeois public spheres. Based on this book, the concept of public spheres emerged from the ascension of the bourgeoisie which came to defend its private interests through public means. Up until that time, the common and the individual were totally separate: the public was represented by the state which sought the common good and the private consisted of the intimate lives of individuals.

Mercantilist policies created pressure for a broadening of private economic activities (for family survival), extrapolating intimate spaces (family, private spaces) and extending it to public spaces. Private interests expanded to the public, assuming an important role, or in other words, constituting the bourgeois layer. The market was emancipated in relation to the state, and the bourgeois class came to defend its interests within public spaces, and this is how bourgeois public spheres appeared.

A public sphere is considered by Habermas (2003a, p. 17) to be "an organizational principle of our political order", whose essence is public, formed by information that circulates within society, and is publicly known. Habermas (2003a) shows that individual opinion (subjectivity) is wisdom without certainty; thus, intersubjectivity (what there is in common with the judgements of individual values) composes a group of ideas which form public opinion. However, based on Marx, Habermas (2003a) points out that public spheres could not intermediate between the state and society, because the public opinion of the time only expressed the interests of the bourgeois class.

The literature regarding this subject presents criticisms and reformulations of the public sphere. Habermas has been criticized for limiting the study of the public sphere to the bourgeois class. Among the critical contributions, Nancy Fraser is cited by various works (Avritzer & Costa, 2004; Brown, 2009; Garcia et al., 2018; Perlatto, 2015; Stewart & Hartmann, 2020). Nancy Fraser's critique is that Habermas's public sphere does not consider various spheres, with this adjustment being necessary for multicultural societies (Garcia et al., 2018). Moreover, the presence of subaltern spheres, composed of minority groups, should also be recognized (Avritzer & Costa, 2004; Perlatto, 2015). Another critique is related to not considering the power relationships within the dialogue process, or in other words, there is a false illusion of equality (Avritzer & Costa, 2004; Garcia et al., 2018). Within this context, Habermas revisited his work and later recognized multiple public spheres. In subsequent works, Habermas (2003a) came to refer to public spheres in the plural, seeking to broaden the concept of society as a whole. He also considered asymmetries of power, subaltern spheres and the impact of means of communication

(Garcia et al., 2018).

Considering this broader concept, public spheres can be understood as an “alarm system with unspecialized sensors, which are, however, sensitive to the context of society as a whole” (Habermas, 2003b, p. 91). Through language and communications, society is capable of identifying problems and organizing itself in such a way that creates a system (the state and the market) which affects political decisions. However, society cannot limit itself to identifying problems, but should rather “identify themes and problems and dramatize them in a convincing and efficient manner” (Habermas, 2003b, p. 91), in the sense of affecting political decisions.

Public spheres can be understood as communications structures which seek comprehension within a social space where routine interactions will take place, thus molding public opinion (Habermas, 2003b). Public spheres are not institutions, organizations or systems, they are social phenomena in search of society’s pretensions by acting communicatively, being promoted by spaces that can motivate dialogue. They are intermediate structures which mediate between the private and the public (Habermas, 2003b). In this manner, it is conceived of as a communications structure, which is under the responsibility of the political system in a specialized elaboration of the concerns of public spheres.

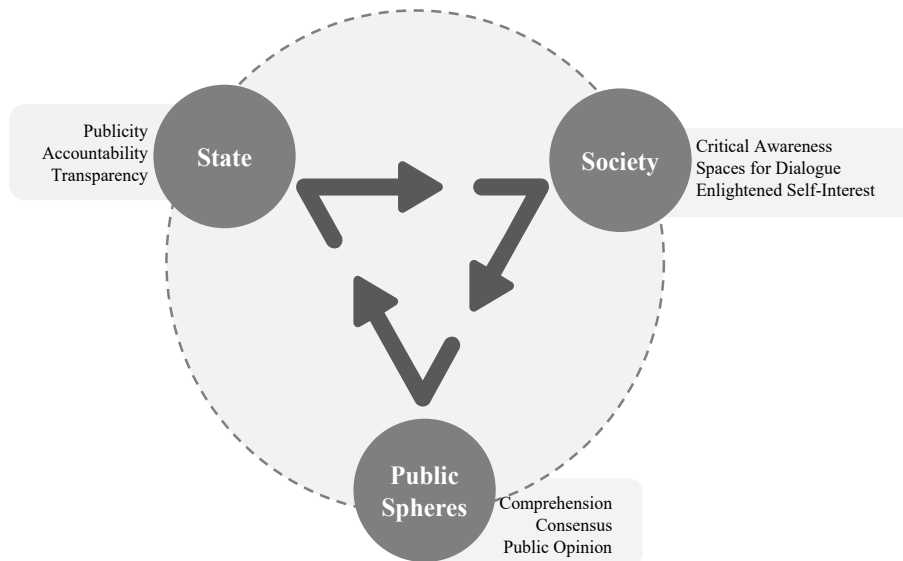
The spheres constitute the result of a public dialogue process which characterizes deliberative democracy through intersubjectivity and rationality (Cançado et al., 2019). We refer to public spheres mediated by social management, where the “decision-making process is based on deliberative democracy which is oriented by substantive (and communicative) rational actions” (Cançado et al., 2019, p. 159). Deliberative democracy is the path to decision making based on rational consensus which is the result of dialogue, overcoming the dilemma between participation and representation (Cançado et al., 2019). Substantive rational action can be understood as action conducted for self-realization (within the context of the individual it is the search for emancipation) and communicative action as being conducted for understanding (within the group context based on dialogue and intersubjectivity), which is capable of stimulating rational debate. The dialogue process refers to the relationships between individuals that occur through the act of communication, and intersubjectivity is the comprehension and interpretation of subjectivity through communication (Cançado et al., 2019). Therefore, the dialogue is in fact realized when intersubjectivity occurs.

In public spheres, intersubjectivity determine the selection of judgements and positions, forming public opinions which are reunited in distinct themes (Habermas, 2003b). Public opinion can be the fruit of conflict rather than consensus (Avritzer & Costa, 2004). The forms of power in social relationships can silence certain voices (Brown, 2009). This can characterize public spheres which do not consider the interests of certain groups (subaltern spheres) (Avritzer & Costa, 2004). In the Brazilian case, the public sphere has for a long time been considered a strictly selective sphere where the minority group is formed by the interlocutors of society (Perlatto, 2015). Within this context, subaltern spheres often have had to seek mechanisms to evade society which have been molded by selective spheres (Perlatto, 2015). The growth and transformation of cities, the creation of public spaces, the right to vote and the Constitution of 1988 are factors which have contributed to the democratization of the Brazilian public sphere (Perlatto, 2015). However, “civil society produces political influence, but it neither decides nor implements policies” (Avritzer & Costa, 2004, p. 713). In Brazil, for example, some subaltern spheres adopt more “expressivist”, playful, Carnival-like mechanisms, which are much more anchored in emotions, feelings, humor, irony and parody than well-formulated words regarding order” (Perlatto, 2015, p. 140). Therefore, it is vital that the concerns that come from public spheres take on institutional forms within the state (Avritzer & Costa, 2004). Thus, in the Brazilian case, the great challenge is converting the concerns of subaltern spheres into various forms of expression within the country’s policies (Perlatto, 2015).

Today public spheres are marked by what happens in social networks, the media, and the internet (Perlatto, 2015). The advance of means of communication such as the internet can incorporate the concerns of deliberative democracy, and can be a mechanism of inclusion for individuals (Brundidge, 2010). The plurality of society’s concerns has increased with the strengthening and growth of media (Brundidge, 2010). In addition to the influence of media on the communications process, Stewart and Hartmann (2020) point out that public spheres are also modified by the professionalization of social movements (with greater abilities to reach the public) and the appearance of hybrid institutions. Today access to public spheres and public engagement has increased, but it is more and more linked to knowledge of and the structure of discourses which are capable of influencing the public (Stewart & Hartmann, 2020).

#### 4 TRANSPARENCY OF ACCOUNTING INFORMATION AND THE FORMATION OF PUBLIC SPHERES

Accounting, to have an emancipatory nature, needs communicative practices, to be contextualized, and to inform and seek social comprehension (Gallhofer & Haslam, 2016). Public spheres like “alarm systems” for society’s problems (Habermas, 2003b) offer a propitious structure to present accounting information within the dialogue process in the seeking of rational consensus. Thus, it is the space where accounting can represent the interests of marginalized people (Irvine & Moerman, 2017), and can collaborate in the intersubjectivity and integration of individuals with the public. Based on what we have noted in this study, Figure 2 illustrates how the transparency of accounting information can be an instrument for the formation of public spheres, and as a result can affect political decisions.



**Figure 2.** Transparency of accounting information as an instrument in the formation of public spheres  
Source: Elaborated by the authors.

In order for the transparency of accounting information to contribute to the formation of public spheres which can influence political decisions: (i) the state should guarantee transparency, promoting accounting as a communicative social practice; (ii) individuals should act based on enlightened self-interest and incorporate the public interest in their praxes; and as a result, (iii) there will be a continuous dialogue between the state and society.

The state should guarantee the transparency of accounting information based on the publicity principle with clear language that is easily understood (transparency) and a responsibility to society (accountability). The state should promote accounting as a communicative social practice, involving itself in a process of continual dialogue and learning through interaction. Accounting information should be contextualized and incorporate social aspects (Irvine & Moerman, 2017). Transparency on the part of the state becomes more remote from the purpose of this study when the information is presented in a technical and complicated manner (Heald, 2012), emphasizing visibility rather than intelligibility (Moore, 2017) or uses a mechanism to escape blame (Hood, 2007). Therefore, there are ways to improve the transparency of accounting information. Working with this information and seeking to translate technical language (Hood, 2007; Langella et al., 2021) and increasing access to information (Bertot et al., 2010) are initiatives that can affect the availability of accounting information by providing language that is more accessible for society. This is a form of responsibility of the state towards society (accountability) and a transparency mechanism to promote accounting as a communicative social practice.

However, how can the state meet the various concerns of society through the transparency of accounting information? How should it position itself in the face of a plurality of interests? The critique of works which address accounting from the point of view of Habermasian theory refers to a broadly deliberative view (Brown, 2009). This leads us to reflect whether accounting information is really an effective instrument in public spheres. The transparency of accounting information as an instrument for the formation of public spheres is only possible based on a perspective of dialogue, with a multi-dimensional and participative approach which is sensitive to the differences found within society (Brown, 2009). The formation of political will in the face of plurality will occur

through the legitimacy of rational discourses, or in other words, communication (Habermas, 2003b). In this way, the transparency of accounting information can influence discourses, contributing to the formulation of public spheres in the sense of social mobilization, which seeks to affect political decisions and raise the awareness of the public about what can affect it.

The second premise needed for the transparency of accounting information so that it can contribute to the formation of public spheres which can influence political decisions is that individuals incorporate the public interest in their praxes (enlightened self-interest). According to Langella et al. (2021), public participation depends on the characteristics of the deliberation process. Public spheres are an alarm system for society which through the language of communication are capable of identifying problems, making themes out of them, and transforming them into political decisions (Habermas, 2003b). In this manner, state initiatives like hearings and participative budgets, among other things are not opportunities in which the transparency of accounting information can contribute to the formation of public spheres. This is because society is the receiver of information, and the dialogue is limited or the participation partial, involving consultations with society, but with little impact on political decisions (Langella et al., 2021). For the formation of public spheres through the transparency of accounting information, the full participation of society is needed.

To form public spheres, the validation of enlightened self-interest is needed and the involvement of individuals in spaces of dialogue. The transparency of accounting information can create greater knowledge of public accounts and the destination of public resources, and can elucidate how what is public can affect the lives of individuals. Thus, information needs to be adroit and emancipatory given the plurality of the dialogue of the participants (Irvine & Moerman, 2017). Works which are critical address accounting within a dichotomic repression (linked to traditional accounting) or emancipation (Gallhofer & Haslam, 2016). Emancipation within this context is a development process experienced by an identity or legitimate interest (Gallhofer & Haslam, 2016). Emancipation through accounting makes a meeting between the private and the public possible. This refers to validating enlightened self-interest which is described by Vianna (1997) as the art of conjugating private interests with the public interest “making enlightened self-love realized as an expression of public virtues” (Vianna, 1997, p. 109).

The third premise that makes it possible for the transparency of accounting information to contribute to the formation of public spheres which can influence political decisions is continual dialogue between the state and society. The republican and democratic states of law are based on the public interest and the rule of the people, respectively. Republican means that the common good is above individual interests, or in other words, the realization of individual interests should correspond to the realization of the public interest (Vianna, 1997). Thus, transparency should share power and information and promote the equality of dialogue between the state and society (Edwards, 2020). The previous premises are all vital in order to achieve a continual dialogue between the state and society.

Within this context, one of the aspects that can strongly contribute to the formation of public spheres is accounting information presented and discussed in the sense of qualifying public debate in order to achieve a possible consensus. To accomplish this, it is vital that the information is contextualized and is useful to society. Once this understanding occurs, the individual is capable of conducting a dialogue and revealing his or her concerns. Concerns in common gain force, affect demonstrations by various groups, and can form a consensus. The final result is the formation of public opinion. Thus, public spheres can depict the problems of society effectively and seek to influence political decisions within the system environment, or in other words, within the state or market.

To imagine the formation of public spheres, we can think of mothers who need emergency medical help for their children and do not receive help from an emergency pediatrician. These mothers will meet each other (frequently in seeking assistance) and through dialogue will reveal their concerns and, in this case the need for, and the right to, specialized emergency care. Accounting information is capable of revealing basic information to these mothers, such as the financing of local emergency care, and the financial resources allocated to health care. Accounting information makes it possible for the public to envisage the capacity of the government to respond to their needs and this affects the formation of a public sphere. This can be translated into demonstrations based on a knowledge of accounting information, engaging more people in the movement and forming public opinion on the need for emergency care pediatricians. Thus, the request for emergency pediatricians (a social need) returns to the state (the public entity) through media, social networks, demonstrations and/or bills based on a popular initiative.

However, the transparency of accounting information creates a cycle in the relationship between the state and society, with public spheres being the intermediary between the public and private. In arming society with accounting information, in accordance with transparency proposals, society can become more engaged with public issues and the common good. Through public spheres it becomes clearer which are the latent problems

which can influence political decisions, enabling the state to better respond to the needs of society. Finally, as a way of showing that society's concerns are being met, the state can return with accounting information as a way of presenting its accounts. The expected result will be the formation of democratic or republican states in the essence of these terms, because they will be capable of conducting a dialogue with society about any type of problem.

## 5 FINAL CONSIDERATIONS

The objective of this theoretical essay is to verify how the transparency of accounting information can contribute to the formation of public spheres which can influence political decisions. To attain this objective, this study addresses the transparency of accounting information, and then based on the work of Habermas, it addresses the transparency of the conceptual aspects of the public sphere, seeking to intersect the two of them by showing how the transparency of accounting information can be an instrument that can form public spheres which are capable of influencing political decisions.

It may be observed that the transparency of accounting information is effective when it combines transparency, publicity and accountability. Publicity is mainly associated with the act of becoming public. Transparency, meanwhile, is linked to a commitment to present the accounts, translating accounting information into clear, understandable language which is useful to society. Accountability refers to the responsibility to present the state's accounts to society, and involves the utilization of public resources, guaranteeing publicity and transparency, but also, a social aspect, or in other words, a response to society's needs. Thus, the legitimacy of accounting information is assured and can provide the public with an understanding of what is public to its citizens, integrating them with society and spaces for dialogue.

Public spheres, based on Habermas, can be understood as a social phenomenon which, through dialogue, can act in a communicative and understandable way and can identify a society's concerns and needs, with it being the responsibility of the political system to elaborate them in a specialized manner, transforming communicative power into administrative power.

The transparency of accounting information can engage individuals with what is public, integrating them with spaces for dialogue, thus stimulating the formation of public spheres capable of putting pressure on the state in its political decisions. The transparency of accounting information makes it possible to create a virtuous cycle of relations between society and the state, identifying problem areas and dramatizing them, placing them on the political agenda. The reciprocity of the state occurs through the presentation of the government's accounts to society, giving continuity to the cycle, providing information to public spheres, which can optimize the responses to society's concerns.

However, the transparency of accounting information is much more than a legal responsibility, and it can influence the formation of public spheres and affect political decisions. In this manner, this theoretical essay, under the lens of the Theory of Communicative Action, contributes to a broadening of the conceptual aspects of the transparency, publicity and responsibility of the state towards society which includes the relevance of public spheres. Another contribution is the presentation of a virtuous cycle in the relationship between the state and society created by the transparency of accounting information and intermediated by public spheres.

This study focuses on the transparency of the accounting information approach to the formation of public spheres. The transparency of accounting information is one of the possibilities that can be used to reduce the asymmetries of dialogue, because it is capable of integrating individuals with society as well as the language of law as mentioned by Habermas (2003a). However, social inequalities in education, for example, can also cause asymmetries in the dialogue process. In this way, we suggest that future studies analyze how the reduction of inequalities in education can contribute to the formation of public spheres. This study contributes to a consolidation of the field of public spheres by conjugating private interests with the public interest to draw individuals more and more into spaces of dialogue which influence public decisions, and through them the state can better respond to the concerns of society.

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