

MANAGERIAL INVOLVEMENT AND ACCOUNTABILITY OF PUBLIC SECTOR ACCOUNTANTS: ROLE CONFLICT, SATISFACTION, AND PROFESSIONAL PRESTIGE

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ABSTRACT

This study aims to identify the involvement of accountants working in the public sector in managerial decisions and the accountability process, analyzing the relationship between these two types of involvement with role conflict, job satisfaction, and professional prestige. The study adopts a quantitative approach with a cross-sectional design using survey research techniques. The questionnaire was administered to a sample of 215 Brazilian public sector accountants. The study reveals that public sector accountants are more involved in operational decision-making activities and less involved in strategic decisions. They also show low involvement in activities related to managerial decisions and financial and performance accountability. Additionally, the study demonstrates a significant relationship between involvement, role conflict, and professional prestige. Thus, despite the changing environment for accountants and public sector accounting, respondents in the study are still relatively less involved in these processes. Furthermore, the more involved they are in their roles, the more susceptible these professionals are to role conflicts in their duties, although their perception of professional prestige increase.

Keywords: Public sector accountants. Involvement. Role conflict. Job satisfaction. Accountability.

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1 INTRODUÇÃO

In literature across various fields of knowledge, it is common to find assertions that technological advancements and market dynamics have led to significant changes in the required profiles of professionals and the roles they fulfill within organizations (Kon, 2017). The accounting profession has also undergone transformation, adapting its role in organizations to meet the information needs of stakeholders (Horton & Wanderley, 2018). Consequently, accountants in public organizations have moved beyond focusing solely on revenue and expenditure laws, namely public budgeting (Thompson & Jones, 1986). They now participate in management, aiding in decision-making, transparency, tax collection, performance evaluation, and enhancing the efficient allocation of public resources (Durigon & Diehl, 2013). In this context, research aimed at identifying the involvement of public sector accountants in accountability activities and managerial and/or strategic decision-making helps pinpoint where these professionals stand in the evolution of their roles.

Roles or organizational functions are defined by the positions, status, authority, and responsibilities of each professional. For example, a person may have a managerial role, leading several employees, but be subordinate to a director. In this case, the same individual holds different roles within the organization (Palomino & Frezatti, 2016). There are several roles of accountants outlined in the literature, but recent studies have focused on two main roles: bean-counters and business partners (Horton & Wanderley, 2018). The bean-counter role is related to activities such as recording and maintaining financial information, preparing financial statements, and performing analysis, control, and oversight of managerial performance through financial indicators (Burns & Baldvinsdottir, 2005; Emsley, 2005). On the other hand, the business partner role is associated with a strategic function, where accountants analyze both financial and non-financial information collaboratively. The purpose is to use these insights to assist senior management in guiding the future direction of the organization. This role entails high levels of involvement in the business operations of the company (Burns & Baldvinsdottir, 2005; Horton & Wanderley, 2018).

No contexto da administração pública, além das funções já descritas, outra atribuição relevante apontada na literatura é o papel do contador público como um ator social (Silva Junior, 2001). Neste contexto, o profissional contábil desempenha um papel fundamental no processo de accountability, sendo sua principal responsabilidade prestar contas dos atos da gestão pública, fornecendo informações precisas e oportunas. Isso permite que tanto a sociedade civil quanto os órgãos fiscalizadores possam avaliar e deliberar sobre as ações dos gestores públicos, fortalecendo a participação social e, conseqüentemente, a democracia (Paterson et al., 2019; Silva Junior, 2001).

Exploring this aspect of the public administration context, the present study aims to investigate the relationship between the involvement of public sector accountants in managerial decisions and accountability processes, and their role conflict, job satisfaction, and professional prestige. To achieve this overarching goal, the research proposes to address the following specific objectives: (a) identify the levels of involvement of accounting professionals working in the public sector in managerial decisions; (b) measure the level of involvement of public sector accountants in their social role within the accountability process; (c) assess the existence and levels of conflicts in the execution of their roles; and (d) examine the level of job satisfaction and professional prestige among public sector accounting professionals.

Considering the study's target population of public sector accounting professionals, from the perspective of applicability and delimitation, the research is justified by the following points: (i) Most studies on accounting profession involvement focus on the role of the controller (Byrne & Pierce, 2007); (ii) Studies addressing accountant involvement are limited to those in the private sector, without directing attention to the involvement of professionals working in public administration (Silva et al., 2017).

From an empirical standpoint, the study aims to examine the effect of involvement on the endogenous perspective, specifically focusing on aspects such as role conflict, role ambiguity, job satisfaction, and professional prestige among accounting professionals. This perspective is less explored in research; most studies tend to associate involvement with exogenous factors such as innovation (Emsley, 2005) and the implementation of new managerial practices (Anderson, 1995).

Accountants play a crucial role in the accountability process within public administration (Paterson et al., 2019), thereby contributing significantly to democracy. Understanding the level of involvement of these professionals in fulfilling this role is relevant for assessing the quality of financial information presented to the public and, consequently, the quality of public participation in democracy.

This research can also benefit accounting professionals interested in working in the public sector by illustrating potential roles, functions, and activities, as well as highlighting conflicts, job satisfaction, and burnout in the field. Such insights can guide career choices. Furthermore, the research can assist in developing workplace policies for public organizations aimed at reducing levels of role conflict and ambiguity, thereby creating a healthier and more enjoyable work environment.

2 THEORETICAL FRAMEWORK AND RESEARCH HYPOTHESES

2.1 Involvement of roles of the accounting professional

The involvement of roles in management accounting was the subject of early studies in this field. Involvement refers to the degree of engagement and collaboration of accounting professionals in managerial and strategic decisions (Erhart et al., 2017; Lambert & Sponem, 2012). Anderson (1995, p. 31) defines role involvement as the "centrality of work, authority, and responsibility of the management accountant in the controller's area."

In the accounting literature, involvement is primarily studied as a driver of factors influencing the practice of the profession (Frazão & Wanderley, 2021). This includes both negative perspectives, mainly related to the level of professional independence (Lambert & Sponem, 2012), and positive perspectives, linked to the adoption of innovative management accounting practices (Anderson, 1995; Emsley, 2005), promotion of creativity (Lambert & Sponem, 2012), increased involvement of management accountants in shaping and implementing organizational strategies (Erhart et al., 2017), and enhancing their performance in activities (Zoni & Merchant, 2007).

2.2 Public sector and the role of public sector accountant

The bureaucratic nature of public management, coupled with the responsibility of public sector accountants, required professionals to dedicate significant time to conducting accounting records, verifying balance sheets, and controlling budget execution (Thompson & Jones, 1986). Performing traditional roles as "pure accountants" resembles the role of bean-counters (Bogt et al., 2016).

To reduce bureaucracy, public administration adopted a managerial administration model incorporating tools of management accounting, cost management, and strategic use of administrative instruments (Jackson & Lapsley, 2003; Lapsley & Wright, 2004). Additionally, it emphasized processes and outcomes of public services, with a focus on performance measurement and management (Martins & Peixe, 2020). These changes stemmed from the context of New Public Management (NPM) and New Public Governance (NPG).

To adapt to NPM and NPG, public organizations are seeking to manage their processes more efficiently and measure service performance. This has led to a greater need for accountants who are proficient in management tools (Bogt et al., 2016). Jackson and Lapsley's study (2003) analyzed the diffusion of these practices in the public sector and identified a high adoption rate of

performance indicators in local governments and government agencies. However, less than half of these institutions use tools such as Zero-Based Budgeting (ZBB), Activity-Based Management (ABM), and Cost Management.

The literature uses the term "Business Partner" to refer to professionals responsible for using management accounting tools such as budget management, cost management, internal reporting, and monitoring financial and managerial reports. Another term used is "Controller" or "Management Accountant" (Burns & Baldvinsdottir, 2005; Byrne & Pierce, 2007). The role of Controller in public administration is essential for accountants aiming to work in this sector, as it requires these professionals to provide information that can guide decision-making and evaluate governmental performance (Bogt et al., 2016).

In addition to this managerial role, international studies such as those by Ilie and Miose (2012), Grossi and Soverchia (2011), and Hyndman et al. (2014) demonstrate that standardizing accounting standards applied to the public sector to IPSAS (International Public Sector Accounting Standards) has contributed to increased levels of accountability, fostering closer relationships between public managers and the population. Nationally, Darós and Pereira (2012) argue that, more broadly, aligning NBC TSP (Brazilian Accounting Standards for Public Sector) with IPSAS helps enhance planning, transparency, and accountability of public managers. Moreover, it is crucial for expanding public asset control, achieving government goals, and assessing management performance.

The adaptation to NBC TSP (Brazilian Accounting Standards for Public Sector) has also increased recognition of public sector accountants. According to Piccoli and Klann (2015), who researched public sector accountants in the Midwest of Santa Catarina, this adaptation would enhance the value of public sector accountants, increasing their responsibility and role. However, Piccoli and Klann (2015) point out that accountants still have limited knowledge and/or preparation to apply these standards correctly, which could hinder their participation in governmental accountability efforts.

According to Rocha (2009), accountability refers to when public managers must answer for their actions in using the power delegated to them by society through the State. Pinho and Sacramento (2009) assert that accountability relates to control, transparency, and the responsibility for actions that were or were not executed by public agents, along with their consequent rewards or sanctions. Public sector accounting is a fundamental tool because it allows for the measurement, recording, disclosure, and monitoring of government actions, thus fulfilling its social function (Matos, 2018). According to Cruz and Ferreira (2008, p. 5), the information provided by Public Sector Accounting becomes relevant "Through one of its principles, that of disclosure, accounting takes on the task of offering the population information presented clearly and objectively, capable of being understood and used by the same." Supporting this view, Mendes (2008, p. 42) states that accounting in the public sector "plays an important role in society, being responsible for accurately demonstrating the acts and events related to public management, clearly and accessibly showing governmental actions to every citizen."

The advent of accountability has brought forth a new role for accounting professionals, which we can refer to as a "social role." This role is related to their involvement in the accountability process, acting as coordinators in the transparency of public management's actions. They provide reliable and timely information, equipping citizens and oversight bodies with the necessary tools to monitor, scrutinize, and deliberate on the actions carried out by public administration (Paterson et al., 2019; Silva Junior, 2001).

2.3 Role conflict

Role conflict can be defined as the simultaneous occurrence of two or more roles, where the full fulfillment of one role's requirements may make it difficult or impossible to fulfill the

requirements of another (Palomino & Frezatti, 2016). According to Tarrant and Sabo (2010), conflict arises when there are divergent expectations regarding a specific role, as well as when the hierarchical line of authority is disrupted.

In accounting literature, role conflict develops in the relationship between variables of involvement and independence of the accountant. Lambert and Sponem's study (2012) correlates the levels of involvement and independence of these professionals with the position of the accounting department in the organizational structure and consequently the type of role they perform within the company. According to the authors, management accountants who are highly involved in the role of business partner struggle to fulfill the role of bean-counter, which requires independence to accurately record information.

Regarding public sector accountants, role conflict also exhibits similar characteristics. The study by Lapsley and Wright (2004) concluded that the diffusion of management accounting practices (typically associated with the role of business partner) is directly linked to the independence of accountants from governmental influence: the greater the autonomy of accountants, the higher the level of adoption of these tools.

As previously mentioned, involvement proves to be an important variable for measuring role conflict, and this relationship will be analyzed through the following hypotheses:

H1a: Public sector accounting professionals with higher levels of involvement in managerial decisions report higher levels of role conflict.

H1b: Public sector accounting professionals with higher levels of involvement in accountability activities report higher levels of role conflict.

2.4 Professional satisfaction and prestige

Professional satisfaction encompasses the result of the set of conditions provided by an organization, which enable workers to achieve the best possible performance while also promoting personal well-being (Palomino & Frezatti, 2016). There are studies attempting to uncover which factors influence professional satisfaction in the public sector. Some of these studies point to factors such as additional compensation (Luechinger et al., 2010) and reduced exposure to economic and financial crises, especially in developing countries (Danzer, 2019).

In a similar vein, Klein and Mascarenhas (2016) studied motivation and professional satisfaction. The authors conclude that satisfaction is related to extrinsic factors such as compensation, but is more strongly linked to intrinsic factors such as engaging in activities considered compatible with the role and performing tasks considered relevant by the professional and peers. Another cited cause is the bureaucratic obstacles in the public sector that may hinder the advancement of ideas and participation in management, leading to lower engagement of professionals in the organization and potentially negatively impacting professional satisfaction (DeSantis & Durst, 1996; Matias-Pereira, 2008).

Based on the discussion and aiming to test the relationship between the involvement of accounting professionals working in the public sector and professional satisfaction, the following hypothesis will be tested:

H2a: Public sector accounting professionals with higher levels of involvement in managerial decisions report higher levels of professional satisfaction.

H2b: Public sector accounting professionals who are more involved in managerial decisions report higher levels of professional satisfaction.

The change in roles performed by accountants requires better professional qualification and greater involvement with the organization (Burns & Baldvinsdottir, 2005). This factor can

positively impact the prestige of the accountant's role within the organizational environment. Hiller, Mahlendorf, and Weber (2014) state that despite attempts by professional organizations and researchers to enhance the prestige of accountants, this variable and its effects are not yet well understood. However, some variables may be associated with the professional prestige of accountants, such as their involvement with the organization and their level of independence.

Studies suggest that accountants, when performing the traditional role of bean-counter, are stigmatized and viewed negatively, resulting in lower prestige for these professionals. Conversely, when accountants take on the modern role of business partner, they have a better image within organizations and consequently higher prestige (Frazão & Wanderley, 2021).

Based on the discussion, the study aims to test the following hypotheses:

H3a: Public sector accounting professionals who are more involved in managerial decisions report higher levels of prestige.

H3b: Public sector accounting professionals with higher levels of involvement in accountability activities report higher levels of prestige.

3 RESEARCH METHODOLOGY

This study adopts a quantitative approach using the survey technique. The study population consists of accounting professionals working in the public sector throughout Brazil, directly involved in the production and use of accounting information for organizational decision-making. A probabilistic sample for the study could not be established due to the lack of open databases providing contact information and the total number of accountants working in the public sector among all active accountants in Brazil. Therefore, the sample was determined through voluntary participation using the snowball technique. Snowball sampling is recommended in cases where individuals are difficult to locate and contact (Saunders et al., 2016)

Approximately 1.500 accounting professionals were contacted between August and November 2020. and 217 responses were obtained. However, 215 responses qualified for this study, as two of the respondents were, respectively, a professor at a public higher education institution and an employee of a private company. Thus, the response rate obtained for this research was approximately 14.50%.

The data collection instrument used was an electronic questionnaire distributed virtually through a Forms Platform - Google Forms. A pilot test of the instrument was conducted with the collaboration of 3 (three) expert professors in the research field from public and private higher education institutions, as well as 5 (five) professionals from the public sector.

The variables used in the questionnaire are described in Figure 1. along with their source, indicating their prior usage by other researchers.

Figure 1
Variables of the study

Variables	Source	Measurement
Involvement in Accountability	Wang (2002)	Average of 23 statements, obtained on a 5-point Likert scale, divided into two parts: Financial Accountability (15 statements) and Performance Accountability (8 statements) (see Table 3)
Management Involvement	Sathe (1982 apud Zoni & Merchant, 2007)	Average of 6 propositions, obtained on a 5-point Likert scale, divided into two parts: Involvement in Operational Decisions (3 propositions) and in Strategic Decisions (3 propositions) (see Table 4)
Role conflict	Rizzo et al. (1970 apud Palomino & Frezatti, 2016)	Average of 8 propositions obtained on a 5-point Likert scale (see Table 5).
Satisfaction	Tarrant & Sabo (2010. apud	Average of 6 propositions obtained on a 5-point Likert

	Palomino & Frezatti, 2016)	scale (see Table 6)
Prestige	Mael & Ashforth (1992)	Average of 5 propositions obtained on a 5-point Likert scale (see Table 7)

To ensure the ethical aspects of the research development, an introductory letter was drafted on the initial page of the survey, providing a brief description of the main research topic and where participants can access the obtained results, thereby ensuring their understanding of the study's purpose. Participants were also informed about the confidentiality guarantee of their responses, ensuring that no identification would be possible at any stage of the research process.

To analyze the data, IBM SPSS software was used. Descriptive analyses, correlation testing, internal reliability testing of the research instrument, and inferential analyses using simple regressions were conducted through this software. Descriptive analyses provided mean and standard deviation measures, as well as relative and absolute frequencies, to understand the studied variables concerning respondents' personal and work profiles. Spearman's correlation test was employed to identify potential relationships between variables, with statistical significance set at 1% and 5%. Cronbach's Alpha was used to assess the internal reliability of the questionnaire.

To achieve the research objective of examining the relationships between involvement variables (in accountability and managerial roles) and other variables (role conflict, job satisfaction, and professional prestige), hypothesis tests were conducted to measure the degree of explanation. The simple regressions performed were based on the following equations:

$$\text{H1a: } CONF_i = \beta_0 + \beta_1 ENVger_i + \varepsilon_i \quad (1)$$

$$\text{H1b: } CONF_i = \beta_0 + \beta_1 ENVaccount_i + \varepsilon_i \quad (2)$$

$$\text{H2a: } SAT_i = \beta_0 + \beta_1 ENVger_i + \varepsilon_i \quad (3)$$

$$\text{H2b: } SAT_i = \beta_0 + \beta_1 ENVaccount_i + \varepsilon_i \quad (4)$$

$$\text{H3a: } PREST_i = \beta_0 + \beta_1 ENVger_i + \varepsilon_i \quad (5)$$

$$\text{H3b: } PREST_i = \beta_0 + \beta_1 ENVaccount_i + \varepsilon_i \quad (6)$$

Onde: *ENVger* = Average score of Managerial Involvement; *ENVaccount* = Average score of Accountability Involvement; *CONF* = Average score of Role Conflict; *SAT* = Average score of Job Satisfaction; *PRES* = Average score of Professional Prestige.

To assess the reliability of the obtained responses, the Cronbach's Alpha test was employed. This test measures the correlation among the items of a specific data collection instrument (Almeida et al., 2010). The results from all variables used in this study are presented in the following table.

Table 1
Cronbach's Alpha Test

Variable	Cronbach's Alpha	N of items
Accountability Involvement	0.963	23
Managerial Involvement	0.894	6
Role Conflict	0.871	8
Job Satisfaction	0.827	6
Professional Prestige	0.655	5

All variables, except for the Professional Prestige variable, presented values considered quite significant. Even with the index considered low, the Professional Prestige variable meets the exception criterion presented by Hair Jr. (2005).

4 RESULTS

4.1 Characterization of the sample

Firstly, we sought to identify the common characteristics of the respondents, as described in Table 2.

Table 2
Characteristics of the respondents

Description of the survey items	n	%	Description of the survey items	n	%
Region - n = 215 respondents.			Education Level - n = 215 respondents.		
North	8	3.7%	High School / Technical in Accounting	1	0.5%
Northeast	81	37.7%	Undergraduate Degree	31	14.4%
Southeast	49	22.8%	Specialization	127	59.1%
Central-West	14	6.5%	Master's Degree	53	24.7%
South	63	29.3%	Doctorate	3	1.4%
Area of Expertise - n = 215 respondents.			Type of Employment - n = 215 respondents.		
Accounting	157	73.0%	Statutory (Public Servant)	177	82.3%
Finance/Treasury	18	8.4%	Contracted (CLT Employee)	10	4.7%
Audit	25	11.6%	Outsourced (Service Provider)	10	4.7%
Controllership	15	7.0%	Commissioned Position	18	8.4%
Size of Public Organization - n = 215 respondents.			Gender - n = 215 respondents.		
≤ 100 Employees	82	38.1%	Male	125	58.1%
≥ 101 Employees and ≤ 1000 employees	80	37.2%	Female	88	40.9%
≥ 1001 Years	53	24.7%	Prefer not to disclose	2	0.9%
Mean = 2547 employees; Standard Deviation = 13194; Minimum = 2; Maximum = 170,000					
Years of Experience in the Public Sector - n = 215 respondents.					
≤ 5 Years	73	34.0%	≥ 11 Years and ≤ 20 Years	48	22.3%
≥ 6 Years and ≤ 10 Years	65	30.2%	≥ 21 Years	29	13.5%
Mean = 17.9 years; Standard Deviation = 79.6; Minimum = 1; Maximum = 47					

Here are the results highlighted: Regarding the region of the country where the accounting professional operates, respondents were predominantly from the Northeast (38%) and South (29%) regions. As for the educational background of respondents, the majority have completed a postgraduate specialization (59%). In terms of field of work, 73% of them work in the accounting sector. Regarding the nature of their employment in the public sector, 82% are civil servants. Finally, concerning the respondents' years of experience in the public sector, not limited to their current position, they have an average of approximately 18 years of experience.

4.2 Variables of the study

4.2.1 Involvement in Accountability

Table 3 presents the level of involvement of public sector accountants in their social role in the accountability process. As outlined by Wang (2002), the measurement of accountability in public agencies can be divided into two aspects: the disclosure of financial information (Financial Accountability) and institutional performance (Performance Accountability). Regarding the former, the mean of responses on the scale was 2.83 with a standard deviation of 1.46. It is noteworthy the higher involvement of accountants in disclosing expenditure items and revenue

sources, as well as in disclosing the accounting criteria used to measure financial information and management reports on governmental mandates or management periods.

Table 3
Involvement in Accountability

Description of the Research Items	Mean	Stand desv.
Financial accountability		
Major capital projects, changes in capital budgets, capital expenditures, and/or investments.	2.66	1.43
Significant budgetary issues, decisions on allocation of budgetary resources.	3.12	1.43
Key expenditure items and budget estimates.	3.23	1.39
Major revenue sources and budget estimates.	3.13	1.51
Evolution and trends in the financial situation of the institution.	3.05	1.42
Obligations, levels, and limits of debt.	2.87	1.45
Significant changes in budgetary resource balances.	2.97	1.49
Management reports on managerial mandates or management periods.	3.14	1.42
Legal guidelines for budgeting.	2.91	1.42
Use of supplementary appropriations.	2.91	1.56
Procurement activities, bidding, and contracts with suppliers	2.59	1.34
Transfers of resources in large amounts.	2.43	1.42
Choices and accounting criteria used.	3.16	1.47
Investments.	2.37	1.28
Provision of subsidies for hiring and dismissal of employees.	1.91	1.13
Variable Financial Accountability	2.83	1.46
Performance Accountability		
Organizational priorities and objectives.	2.31	1.22
Goals and objectives of departments/programs.	2.52	1.27
Functions and activities of departments/programs.	2.50	1.26
Performance measures of departments/programs.	2.31	1.21
Evaluation measures of final results of departments/programs.	2.23	1.21
Written commentary on department/program performance.	2.10	1.17
Future trends (projections) of performance measures.	2.08	1.16
Comparisons with the performance of other organizations/departments (benchmarking).	1.98	1.19
Variable Performance Accountability	2.25	1.22

Variable Accountability Involvement (Financial + Performance)

Mean = 2.63; Standard Deviation = 1.00

Note: n = 215 respondents. A 5-point Likert scale was used in the questionnaire (1 – Never, 2 – Rarely, 3 – Sometimes, 4 – Frequently, 5 – Very Frequently)

Regarding Performance Accountability, the participation is even lower, with the mean of responses on the scale being 2.25 and a standard deviation of 1.22. In this aspect, respondents are notably less engaged in disclosing performance projections of the institution and show higher involvement in disclosing organizational goals and activities they develop. Finally, based on the measurement of involvement of the surveyed accountants in both aspects of Accountability, it is possible to construct the variable "Accountability Involvement" of public sector accountants. This variable has a mean of 2.63 and a standard deviation of 1.00.

The results obtained highlight important aspects regarding the involvement of accounting professionals working in the public sector in activities related to public sector accountability. For example, there is low participation of public sector accountants in activities related to accountability (see Table 3), with greater involvement in financial accountability compared to performance accountability, a result similar to that found by Wang (2002).

The greater involvement of accountants in financial accountability may be related to the fact that the majority of these activities are associated with disclosing information regarding the public entity's budget. One justification for this result could be the persistence of budget-focused accounting practices, despite more than a decade since the beginning of the convergence process to IPSAS in Brazil. As described by Darós and Pereira (2012), prior to the advent of NBC TSP, public sector accounting in Brazil primarily focused on budget execution recording; IPSAS-converged standards were introduced to bring a patrimonial view to accounting practices, thereby enhancing information quality and consequently accountability.

4.2.2 Managerial Involvement

Table 4 shows that respondents reported more frequent engagement in activities related to operational decisions, particularly in presenting information and conducting analyses. However, when asked about their involvement in strategic decision-making, the participation of these professionals diminishes. This reduction had a negative impact on the "Managerial Involvement" variable, which aggregates the two previously mentioned aspects. Descriptive statistics for this variable indicate a mean of 2.96 on the frequency scale, with a standard deviation of 1.04. Nevertheless, by comparing the results from Tables 3 and 4, it can be inferred that the public sector accountants participating in the study are more involved in decision-making processes than in activities related to disclosure and accountability of their organization.

Table 4
Managerial Involvement

Description of Research Items	Mean.	Stand desv.
In terms of operational decisions, to what extent did you:		
Presented information and analyses.	3.72	1.21
Recommended actions to be taken.	3.36	1.31
Questioned plans and actions of operational executives.	3.12	1.33
Variable Operational Decision	3.40	1.31
In terms of strategic decisions, in the past year, to what extent have you:		
Presented information and analyses.	2.46	1.26
Recommended actions to be taken.	2.51	1.30
Questioned plans and actions of operational executives.	2.60	1.33
Variable Strategic Decisions	2.52	1.29

Variable Managerial Involvement (Operational Decisions + Strategic Decisions)

Mean = 2.96; Standard Deviation = 1.04

Note. n = 215 respondents. A 5-point Likert scale was used in the questionnaire (1 – Never, 2 – Rarely, 3 – Sometimes, 4 – Frequently, 5 – Very Frequently).

Thus, the results obtained in Table 4 regarding the managerial involvement of public sector accountants indicate that they are more engaged in operational-level decisions than in strategic-level ones (averaging 3.4 and 2.5, respectively), a different finding from that of Frazão and Wanderley (2021). In their study with Brazilian accounting professionals, the authors found that despite accountants being more involved in operational decisions, they show a similar level of engagement in strategic decisions (averaging 3.63 and 3.25, respectively) (Frazão & Wanderley, 2021). A comparative analysis between the results of the current study and Frazão and Wanderley's (2021) study indicates that, concerning the samples from both studies, private sector accountants are more involved in strategic decisions than those in the public sector. This may suggest that participating accountants still have limited adoption of their role as "business partners" within the public sector, meaning they are still primarily engaged in operational activities despite changes in

public administration that should encourage accountants to become more involved in strategic activities within their organizations (Bogt et al., 2016; Lapsley & Wright, 2004).

4.2.3. Role conflict

Os dados apresentados na Table 5 apresentam um baixo nível de conflito de papéis entre os contadores que participaram da pesquisa. Considerando a escala do tipo Likert de 5 pontos, a média de resposta para a Variable foi de 2.28, com desvio padrão de 0.86. Assim, os contadores públicos pesquisados apresentam baixo nível de conflito de papéis no exercício de suas funções, resultado semelhante ao encontrado por Frazão e Wanderley (2021); isso significa que os participantes do estudo não percebem situações conflitantes no desempenho de suas atividades (Palomino & Frezatti, 2016).

Table 5
Role conflict

Description of Research Items	Mean	Stan. dev. .
In your work, how often are the following situations true?		
I have to do things that should be done in a different way.	2.43	1.07
I receive tasks for which I don't have the necessary human resources to complete them.	2.51	1.20
I have to ignore or even break a rule or policy in order to accomplish a task.	1.79	1.07
I work with two or more groups of people who act in very different ways.	2.61	1.25
I receive conflicting requests from two or more people at the same time.	2.13	1.21
I do things that are accepted by one person and not accepted by others.	2.22	1.19
I receive a task without the resources or materials to properly fulfill it.	2.23	1.23
I perform activities that I consider unnecessary	2.33	1.23
Variable Role conflict	2.28	0.86

Note. n = 215 respondents. A 5-point Likert scale was used in the questionnaire (1 – Rarely or Never, 2 – Occasionally, 3 – Frequently, 4 – Very Frequently, 5 – Always).

An interesting analysis of this result can be viewed through the lens of the study by Beuren, Roth, and Anzilago (2017), where the authors explore the relationship between the controllability principle and role conflict. They argue that conflict arises from limited access or authority to perform one's function, factors strongly influenced by the lack of application of this principle. Applying this perspective to public sector accountants, if these professionals do not have the necessary authority and independence to carry out their activities, they may perceive more role conflict. The results obtained in the current study suggest the potential observance of this principle in the execution of their functions.

4.2.4 Job Satisfaction

The Table 6 shows that respondents exhibited higher satisfaction with their current professional condition. The overall mean of this variable was 3.32, with a standard deviation of 0.80. This result indicates that public sector accountants participating in the study are, on average, satisfied with their current role, similar to findings by Frazão and Wanderley (2021) in their study of accounting entrepreneurs and by Palomino and Frezatti (2016) in their study of Brazilian controllers, both in the private sector.

Table 6
Job Satisfaction

Description of Research Items	Mean	Stand desv.
Evaluate the following questions according to the scale below.		
How satisfied are you with the nature of your work?	3.73	0.92
How satisfied are you with the person who supervises you (your hierarchical superior)?	3.25	1.17
How satisfied are you with the relationship maintained with people in the organization where you work (your colleagues)?	3.67	1.00
How satisfied are you with the remuneration you receive for your work?	3.21	1.26
How satisfied are you with the opportunities for growth or promotion available in your organization?	2.71	1.23
Considering the above items, overall, how satisfied are you with your current situation?	3.34	0.99
Variable Job Satisfaction	3.32	0.81

Note. n = 215 respondents. A 5-point Likert scale was used in the questionnaire (1 – Totally Dissatisfied, 2 – Dissatisfied, 3 – Neutral, 4 – Satisfied, 5 – Totally Satisfied).

As described by Luechinger, Meier, and Stutzer (2010), it is expected that public sector employees show higher levels of satisfaction due to the salary premium in the public sector. However, when asked about their satisfaction with their compensation, they exhibited an average even lower than those found in studies conducted in the private sector (Frazão & Wanderley, 2021; Palomino & Frezatti, 2016). This result may suggest that the salary premium for public sector accountants is relatively insignificant, thereby reducing satisfaction with their compensation.

Another notable factor is the low satisfaction with professional growth opportunities, which contrasts sharply with the findings of Palomino and Frezatti (2016). Barbosa et al. (2016) assert that careers in the public sector suffer from the disadvantage of limited promotion opportunities, unlike the private sector where professional growth and promotion opportunities are feasible.

4.2.5 Professional Prestige

Table 7 demonstrates a high perception of professional prestige among public sector accountants. Respondents indicated pride in their current professional position and that their current position is considered prestigious by their colleagues. The average rating on the scale was 3.67, with a standard deviation of 0.66.

Table 7
Professional Prestige

Description of Research Items	Mean.	Stan. desv.
To what extent do you agree with the following statements?		
People think very highly of employees in my position.	3.14	1.02
It is considered prestigious to be an employee in my position.	3.57	1.03
People look down on employees in my position.*	3.76	1.03
Employees should take pride in saying they worked in my position.	4.00	0.89
My job position does not have a good reputation.*	3.85	1.13
Variable Professional Prestige	3.67	0.66

Note. n = 215 respondents. A 5-point Likert scale was used in the questionnaire (1 – Strongly Disagree, 2 – Disagree, 3 – Neutral, 4 – Agree, 5 – Strongly Agree).

* At the time of analysis, the scores were reversed with the aim of better representing the scale.

Table 7 shows that study participants consider their role important in their workplace and in society. This perception may be related to the method of entry into the public sector, which typically involves competitive exams, many of which have high competition.

4.3 Analysis of Research Hypotheses

Among the results found in the Spearman correlation matrix (see Table 8), a strong positive and statistically significant correlation between the variables social involvement (accountability) and managerial involvement (0.746, with $p < 0.01$) stands out. This indicates that the involvement of these professionals in the disclosure of financial information and organizational performance is positively associated with their participation in operational and strategic-level decisions.

Table 8
Correlation Analysis

	Env_Account	Env_Ger	Conflict	Satisfaction	Prestige	Inst years
Env_Account	1					
Env_Ger	,746**	1				
Conflict	,158*	0.126	1			
Satisfaction	0.085	0.124	-,394**	1		
Prestige	,248**	,209**	,173*	,224**	1	
Inst years	0.114	,156*	-,162*	0.126	0.005	1

Note. ** Correlation is significant at the 0.01 level (2-tailed); * Correlation is significant at the 0.05 level (2-tailed)

Further regarding the variable social involvement, it also showed a positive and significant correlation with the variables role conflict (0.158, $p < 0.05$) and professional prestige (0.248, $p < 0.01$). These data indicate that, considering the collected sample, accountants who engage in the accountability process tend to have higher levels of role conflicts in their job performance, but they also enjoy greater prestige within their organizational context.

Regarding the independent variables, it can be observed that the variable role conflict has a negative and statistically significant correlation with job satisfaction (-0.394, $p < 0.01$) and with the time the professional has been in their current position in the public sector (-0.162, $p < 0.05$). This indicates that higher levels of conflict among the surveyed professionals are associated with lower levels of satisfaction with their professional environment and shorter tenure in their current role. On the other hand, role conflict showed a positive correlation with professional prestige (0.173, $p < 0.05$), indicating that higher levels of role conflict among these professionals are associated with greater prestige within the organization.

4.3.1 Involvement vs. Role Conflict

A hypothesis H1a used managerial involvement as an independent variable and considered that higher levels of involvement in managerial decisions lead to greater role conflict. The results indicate a positive and significant relationship between managerial involvement and role conflict ($\beta = 0.145$, $t = 2.605$, $p = 0.01$). The model also proved to be significant ($F(1, 213) = 6.787$, $p = 0.01$, $R^2 = 0.031$, Durbin-Watson = 1.762).

In hypothesis H1b, involvement in accountability was used as the independent variable. In this hypothesis, higher levels of involvement in accountability-related activities lead to higher levels of role conflict. The results obtained indicate a positive and significant relationship between involvement in accountability and role conflict ($\beta = 0.187$, $t = 3.271$, $p = 0.001$). This model also proved to be statistically significant ($F(1, 213) = 10.70$; $p = 0.001$; $R^2 = 0.048$, Durbin-Watson = 1.756).

The relationship between the low involvement of the surveyed accountants in accountability activities in managerial decisions and low role conflict is demonstrated by the significant correlation shown in Table 8. Thus, it is understood that respondents experience little conflict because these professionals have a low level of participation in their roles. This fact

supports the assertions of Palomino and Frezatti (2016), who state that role conflict arises from the adoption of new roles or when new regulations are imposed. Therefore, by not engaging in functions related to strategic decision-making and accountability, the participating accountants avoid situations that could lead to role conflict.

Based on the study by Lambert and Sponem (2012), it can also be inferred that the low level of role conflict may be associated with a possible low level of independence among these professionals. Accountants with higher levels of independence tend to report more conflict because they are more frequently exposed to situations where they need to oppose decisions and suggestions from higher-level supervisors or departments with greater influence within the organization, especially when they perceive that such decisions could harm the organization.

4.3.2 *Involvement vs. Job Satisfaction*

Hypothesis H2a used managerial involvement as the independent variable and posited that higher levels of involvement in managerial decisions lead to higher levels of job satisfaction. The results indicate a positive relationship, but without statistical significance between managerial involvement and job satisfaction ($\beta = 0.074$, $t = 1.411$, $p = 0.160$). The model also showed no significance ($F(1,213) = 1.992$; $p = 0.159$; $R^2 = 0.009$, Durbin-Watson = 2.065).

In hypothesis H2b, accountability involvement was used as the independent variable, predicting that higher levels of involvement in accountability-related activities lead to higher levels of job satisfaction. The results indicate a positive relationship, but without statistical significance between accountability involvement and job satisfaction ($\beta = 0.062$, $t = 1.131$, $p = 0.260$). The model also showed no significance ($F(1,213) = 1.278$; $p = 0.260$; $R^2 = 0.006$, Durbin-Watson = 2.056).

The analysis of hypothesis H2 highlights the absence of a relationship between involvement variables and their perception of job satisfaction. This result is consistent with the findings presented in Table 7, which demonstrate no correlation between these two variables, thereby supporting the rejection of this hypothesis.

Hypothesis H2 was rejected, which could be directly linked to the perceived role conflict among the surveyed professionals. The study by Palomino and Frezatti (2016) revealed that role conflict perceived by the sample of Brazilian controllers negatively affects their job satisfaction, a finding similar to that of Tarrant and Sabo (2010) in their study with nursing professionals in the United States. Further analysis, conducted through simple regression with the collected sample of public sector accountants, showed that this relationship also holds ($\beta = -0.396$, $t = -5.837$, $p < 0.01$), demonstrating a negative and statistically significant relationship between these two variables.

4.3.3 *Involvement vs. Professional Prestige*

Hypothesis H3a used managerial involvement as the independent variable and posited that higher levels of involvement in managerial decisions would lead to higher levels of professional prestige. The results indicate a positive and statistically significant relationship between managerial involvement and professional prestige ($\beta = 0.129$, $t = 3.013$, $p = 0.003$). The model showed statistical significance ($F(1,213) = 9.073$; $p = 0.003$; $R^2 = 0.041$, Durbin-Watson = 2.114).

In hypothesis H3b, accountability involvement was used as the independent variable, predicting that higher levels of involvement in accountability-related activities lead to higher levels of professional prestige. The results indicate a positive and statistically significant relationship between accountability involvement and professional prestige ($\beta = 0.117$, $t = 2.627$, $p = 0.01$). The model also demonstrated statistical significance ($F(1,213) = 6.903$; $p = 0.0092$; $R^2 = 0.031$, Durbin-Watson = 2.088).

The acceptance of hypothesis H3 confirms the premise that public sector accountants with greater involvement, whether in accountability activities or managerial decisions, perceive higher professional prestige. This suggests that by engaging more in non-operational activities and roles typically viewed negatively and stigmatized, these professionals perceive a positive projection, enhancing their personal prestige and standing among their peers.

These findings are consistent with various studies, such as those by Hiller, Mahlendorf, and Weber (2014) and Lambert and Sponem (2012), which demonstrate the relationship between professionals' involvement or participation in perceived important functions and emotional aspects such as prestige within the organizational environment.

5 DISCUSSION AND FINAL REMARKS

The present study aimed to investigate the relationship between involvement (in managerial decisions and in the accountability process) of accountants working in the public sector and role conflict, job satisfaction, and professional prestige. As an initial step, the study identified the level of involvement of these professionals in operational and strategic managerial decisions. It also measured their participation in activities related to financial accountability and performance accountability of their institutions. Additionally, the study assessed the level of role conflict, satisfaction, and prestige experienced by these accountants in carrying out these functions and/or activities.

The analysis of the extensive theoretical framework concerning the evolution of roles of accounting professionals revealed the relationship between their levels of involvement in roles and/or functions with several factors. Based on this, three hypotheses were tested regarding these relationships, using role conflict, job satisfaction, and professional prestige as independent variables.

The findings of this study can contribute to the growth of scientific debate on the topic of involvement, as the results indicated that accounting professionals in the public sector participating in the study showed low involvement in activities related to accountability in their organizations, especially in performance accountability. Regarding managerial involvement, it is inferred that the respondents had relatively higher involvement in operational decisions and lower involvement in strategic decisions. They also reported a relatively low level of role conflict and a higher level of perceived job satisfaction and professional prestige.

In particular, the analyses revealed significant contributions to the literature, confirming whether the results align with the theoretical predictions formulated in the hypotheses. Thus, it can be stated that the empirical evidence supported hypotheses H1 and H3. However, hypothesis H2 was rejected due to lack of statistical significance in the relationship among the tested variables. It is noteworthy that despite the evolution in the roles of accountants discussed in the literature, particularly in international contexts, Brazilian public sector accountants participating in the research still demonstrate relatively low involvement in managerial and strategic activities. They also show limited participation in accountability-related activities within their institutions, indicating they are less engaged in this process of role transformation. However, despite their lower involvement, there exists a positive and significant relationship between involvement and perceived professional prestige among accountants. This suggests that greater participation in managerial functions and accountability management enhances their prestige within their institutions. Conversely, a positive and significant relationship was also identified between involvement and role conflict, indicating that the more engaged these professionals are in strategic decision-making and accountability, the more they are exposed to conflicting situations.

Therefore, the study provided a contribution by initiating a debate on a gap identified in the literature regarding the role involvement of accounting professionals working within the public sector. This has sparked new discussions and supplemented findings from previous studies.

Additionally, it has prompted debate on the roles played by public sector accountants in Brazil and how closely they align with the desired profile outlined in the literature and empirically observed in international studies.

This research also holds significant practical contributions. The study can be relevant for accounting professionals aspiring to enter the public sector, serving as a source of knowledge about the future roles, functions, and activities these professionals will undertake. It also sheds light on the levels of conflict, satisfaction, and prestige typically experienced by professionals in this field. Such insights can provide a foundation for future public sector accountants to make informed decisions about pursuing a career in this sector. Moreover, identifying the levels of role conflict and satisfaction among accounting professionals can inform the development of workplace policies within public organizations. These policies could help reduce these indices, thereby fostering a healthier and more enjoyable work environment for public administration professionals in general.

Despite the methodological rigor employed, the study has encountered several limitations, primarily related to the research type, population, and the sample collected through surveys. Being cross-sectional in nature, meaning data were collected at a single point in time, it was not possible to track changes over time and observe the evolving (or non-evolving) roles of the surveyed public sector accountants. Concerning the population, there are no open databases that precisely determine the number of accounting professionals working in the public sector. Therefore, it cannot be guaranteed that the survey reached the entirety or a significant portion of this population. These limitations result in the inability to generalize the findings and conclusions of the present study. However, they can be considered as insights for expanding and deepening this research, fostering further debate and consolidating results in future studies.

Apesar das limitações apontadas, o estudo apresenta pontos de partida importantes na discussão relacionada ao envolvimento e à mudança de papéis dos profissionais contábeis no setor público. Sugere-se que em futuras pesquisas haja a utilização de estudos de caso com o objetivo de aprofundar as relações aqui debatidas, investigando de forma mais profunda como os contadores se envolvem com suas funções nas instituições públicas, como percebem e lidam com situações de conflito e como seu prestígio e a satisfação percebidos influenciam no desempenho de suas atividades. Além disso, a realização de estudos longitudinais, com amostras maiores, tornaria possível a generalização dos resultados obtidos capturando de forma mais consistente as relações aqui estudadas.

Finally, our study presented and discussed new data to assess the involvement of accountants working in the public sector in activities related to accountability and managerial/strategic decision-making. It identified where these professionals stand in the process of role transformation. Thus, the present study investigated the level of involvement in two roles highlighted in the literature as important for public sector accountants, and identified how role conflict, satisfaction, and professional prestige impact involvement in activities related to accountability and managerial decision-making.

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CONFLICT OF INTEREST

The authors assert that there is no conflict of interest related to this submitted work.

AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author	3rd author
Conceptualization	◆	◆	◆
Data curation	◆		
Formal analysis	◆	◆	
Funding acquisition	◆		
Investigation	◆	◆	◆
Methodology	◆	◆	◆
Project administration	◆	◆	
Resources	◆		
Software	◆		
Supervision		◆	◆
Validation		◆	◆
Visualization	◆	◆	◆
Writing – original draft	◆	◆	◆
Writing – review & editing	◆	◆	