

THE ROLE OF COGNITIVE AND POLITICAL RESOURCES OF SENIOR MANAGEMENT IN THE TRANSPARENCY LEVEL OF LOCAL GOVERNMENT IN BRAZIL

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ABSTRACT

The objective of this article is to analyze the relationship between the cognitive and political resources of the upper echelons of the municipal government and the level of transparency exhibited by Brazilian municipalities. To meet this goal, the 302 largest cities in Brazil were analyzed in the year 2016. The data were collected from their portals of transparency and analyzed using descriptive statistics and linear regression. The results show that the level of transparency is still incipient in large Brazilian cities. In addition, the study reveals that the influence of cognitive and mayor of politicians in transparency levels presented by municipal portals cannot be confirmed, perhaps by its coordinating agent profile and not management, requiring further analysis for management teams operating municipalities and their relation to the mayor.

1. INTRODUCTION

Despite the contemporary discussion, transparency in the public sector is a theme that goes back long time. Meijer (2015) argues that the discussion came from the French revolution, involving the construction of a representative and democracy based on legal grounds, evolving into the idea of transparency in participatory democracy, incorporating the relations between government and society in a virtual environment involving issues such as availability of government documents on websites. Despite its historical trajectory, Lyrio, Lunkes and Taliani (2018) argue that the discussion gained strength in the academic environment from the 2000s, associated with the emergence of public governance theories and the popularization of the Internet. This argument is reinforced by Cucciniello, Porumbescu and Grimmelikhuijsen (2017) by claiming that, despite being a topic of great importance for public administration, received little attention before 2001, to then be a dramatic increase in inquiries about theme.

In general, the discussion of transparency arises in the literature associated with various topics such as democracy, participatory governance, trust in government, open government, corruption, accountability and social control (Cucciniello, Belle, Nasi & Valotti, 2014; Grimmelikhuijsen, 2012; Grimmelikhuijsen & Kasymova, 2015; Jorge, Lourenco, & Rolas, 2015; Lawrence, Sa, Jorge, & Pattaro, 2013; Meijer, 2015; Meijer, Hart, & Worthy, 2015). It is argued that the existence of a public governance idea, there is a need for all stakeholders have knowledge of what occurs in the public administration, so

that, based on this information, can participate in the political process in a democratic way, as well as hold governments care to the interests of society and holding them accountable for the decisions taken.

Corroborating this idea Lyrio (2016) reveals the importance of assessing the level of transparency of governments and fostering continuous improvement of accountability and democracy.

More than assessing the level of transparency, empirical studies have revealed that socioeconomic, financial, cultural and historical aspects, among others, can influence the level of transparency or transparency of municipal public management (Cruz, Silva and Terragona, 2008). and Santos, 2009, Galera et al., 2011, Ribeiro and Zuccolotto, 2012, Styles and Tennyson, 2007, Wright, 2013.

However, there is no consensus that cognitive and political factors may be associated with the level of public transparency (Carpenter, Geletkancz, & Sanders, Hambrick & Mason, 1984, Hambrick, 2007 and Sampaio & Sampaio, 2007).

This study is inserted in this context of a more participatory public administration, effective and accountable, emphasizing specifically the question of public transparency. Thus, discusses the issue of transparency in municipal management, in view the importance of the issue to the strengthening of democracy, accountability and governance in the public sector. Aim is to conduct an analysis of transparency in electronic media, in the municipal context through Transparency Assessment Model of Public Management - ATGP (Lyrio, 2016; Lyrio, Lunkes, & Taliani, 2016) and identify possible association of levels transparency with cognitive and political aspects of public managers (Carpenter, Geletkancz, & Sanders, 2004; Hambrick & Mason, 1984; Hambrick, 2007). Thus emerges the following research question: *How cognitive and political aspects of public managers influence the level of transparency homepages of municipalities?*

The study seeks advance in a line of research that Cucciniello, Porumbescu and Grimmelikhuijsen (2017) consider not explored, namely the identification of contextual conditions that affect the results of transparency. In this case, the determinants of transparency are based on the Upper Echelons Theory - UET (Carpenter et al, 2004; Hambrick, 2007; Hambrick & Mason, 1984), which attests to have the profile and characteristics of the upper echelons of influence organizations on their level of performance in this case represented by the level of transparency of their electronic portals. Thus aims to contribute to the study of public transparency when considering the features listed by UEP as performance drivers and correlate them with the level of transparency achieved by electronic portals of Brazilian municipalities with more than 100,000 inhabitants.

2. THEORETICAL BASE ASSUMPTIONS AND RESEARCH

From the historical point of view, it can be said that the first discussions on transparency arise from ancient Greece and is developing and changing over time (Meijer, 2015). This author argues based on Hood (2006) that the term transparency, as currently used, can be considered a modern idea, connected to the Enlightenment, and an important starting point in the *Swedish Freedom of Press Act* of 1766 and being reinforced during the French revolution as a means to combat the abuse of power. In the analysis in his article claims that transparency is developed in a way connected to the modernization of the state, and in representative democracy its cornerstone and developing to its present understanding related to participatory democracy.

The concept of transparency takes into account the extent to which all stakeholders have a common understanding and access to all requested information without loss, noise, delay or distortion (Papenfuss & Schaefer, 2010) and incorporates multiple components including availability information about the inner workings and performance of a public organization, which enables external stakeholders to monitor their activities. In this sense, it relates to transparency with the availability of information from the government to external actors, in order to allow monitoring of their activities

(Grimmelikhuijsen, 2012). Therefore, it is a complex concept that incorporates multiple components (Meijer, 2013) and can be considered both an external point of view, as an internal view (Arellano-Gault & Lepore, 2011; Fox, Haight & Palmer-Rubin, 2011).

As result of these understandings, transparency can be considered key part in the democratic process, given that, since knowing what the government does, the citizen can get involved and participate in government decisions that will influence their lives (Meijer, 2013) in addition to relate to the institutional arrangements of each country, reflecting in different regimes under these arrangements (Ruijter & Meijer, 2016). To Meijer (2013) understanding of the complex dynamics arising and resulting government transparency should be understood from three lenses, namely, (i) strategic, (ii) cognitive and (iii) institutional, in an approach that considers the understanding contextual and local practices. Accordingly, we conclude that the recognition of these complexities leads to the understanding that the construction of transparency involves managing interactions among multiple actors in different contexts.

With regard to the managerial dimension, valuation models of transparency, when comprehensive and implemented properly, can improve the level of effectiveness of the public sector as well as its *accountability* (Bakar, Saleh & Mohamad, 2011; Cunningham & Harris, 2005). Nevertheless, for these authors, the process is complex and not so immediate and so has real effectiveness, it must be shown widely to society, since they claim be the ability of systems to promote the most important communication that own performance indicators.

In this study, the analysis relates to government transparency cognitive view from the lens, as suggested by Meijer (2013). Considering the cognitive resources of public officials, it is understood that the role of top executives interfere in the performance of organizations (Wang et al., 2016). This knowledge constructed through the Upper Echelons Theory (UET) postulates that the experiences, values and personalities of executives affect their choices (Hambrick, 2007) and these organizational performance (Hambrick and Mason, 1984).

UET to the age of senior executives is considered an important indicator of experience. Young executives tend to take more risks, because they had fewer opportunities to accumulate wealth and knowledge throughout their lives (Hambrick and Mason, 1984; Wang et al, 2016.). On other hand, older executives are less willing or be able to learn and integrate new information quickly. In addition, they had more time to accumulate wealth and have interest in protecting that wealth (Wang et al., 2016). That is, they are more concerned with the status quo and less likely to take risks (Serfling, 2014). An allusion of this feature of the executives with the mayors, it may be said that older mayors tend to have more difficulty internalizing new information or standards of conduct, like the case to be more transparent with respect to its management, and they tend to cling more strongly to *the status quo* and not incorporate the legal innovations related to public transparency. Thus emerges the first research hypothesis:

H1: The age of the mayor is negatively related to the level of municipal transparency.

Another cognitive aspect is considered the genre, represented by the participation of men and women as senior executives of organizations. Campbell and Mínguez-Vera (2008) conclude that gender diversity has a positive effect on firm value, that is, organizations with participation of women in management are more profitable (Krishnan and Parsons, 2008). Thus, increasing the representation of female executives is seen as beneficial because it reduces risk and improves performance (Perryman, Fernando and Tripathy, 2016). That is, the participation of women in top management is considered positive for performance. Similarly, it appears that women in leading position of the municipal executive, tend to be more transparent, creating the second research hypothesis:

H2: The female gender is positively related to the level of municipal transparency.

Training refers to the amount or level of education of senior executives and helps executives to acquire, accumulate and process complex information and make decisions (Wally and Baum, 1994).It

also makes them more receptive to new ideas and changes (Thomas, Litscert & Ramaswamy, 1991; Ng & Feldman, 2009) causing the formation presents positive relationship with the performance of organizations. So, likewise, it can be established that the level of education of the mayors can promote an improvement in the levels of transparency of municipal portals, thus generating the third research hypothesis.

H3: The formation of the mayors is positively related to municipal transparency.

Beside these variables related to the cognitive resources that can affect public transparency, have highlighted the political effectiveness variables (Sampaio and Sampaio, 2007). To Sampaio and Sampaio (2007), this influence can occur by issues related to continuity, the coincidence of political parties in the municipal and state management, and that these influences can affect public services. Considering, therefore, that political aspects influencing public management emerges the fourth research hypothesis:

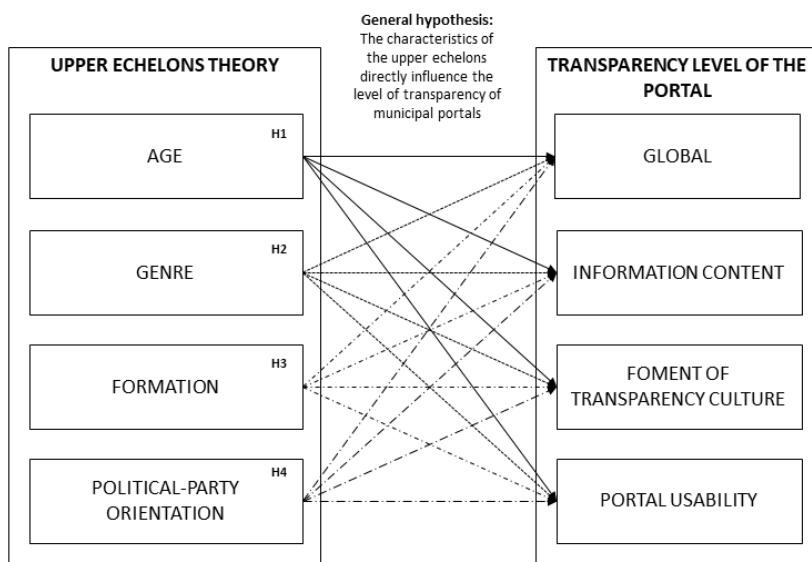
H4: The mayors of coincidence of political parties (with the governor of the state) is related to municipal transparency.

Therefore, to meet the aim of examining how cognitive and political aspects of municipal administrators influence the level of public transparency, this study considers the level of public transparency (measured by the informational content, the promotion of transparency and portal usability) cognitive resources (age, gender, education) and political (party coalition of mayors) of the mayors, as explained in the following methodology.

3. METHODOLOGICAL ASPECTS

In order to relate the aspects of transparency with the characteristics of public managers, the study finds that cognitive and political characteristics of municipal mayors are determinants that influence the level of transparency of municipal portals, as shown in Figure 1.

Figure 1: Adopted framework



Source: self elaboration

To understand the phenomenon studied, applied the study in Brazilian municipalities. Whereas Brazil has more than 5,570 municipalities, aiming to define the sample, this study chose to use those with at least 100,000 inhabitants, which resulted in a total of 302 municipalities. This intentional choice is guided by the fact that these municipalities together represent more than 80% of the population.

Regarding the procedures for the verification of transparency levels, conducted through direct observation to municipal portals, we used the evaluation model of Transparency of Public Management - ATGP (Lyrio, 2016; Lyrio, Lunkes, & Taliani, 2016). This model consists of three major areas of concern (information content, fostering the culture of transparency and usability), which are broken down into 71 indicators, as shown in Table 1.

Table 1: Public Management Transparency Assessment Model

Public Management Transparency Assessment Model - PMTA Model		Number of indicators
CODE	EVALUATION CRITERIA	71
1	INFORMATION CONTENT	
1.1	MANAGEMENT PERFORMANCE	15
1.2	ECONOMIC AND FINANCIAL INFORMATION	16
1.3	ORGANIZATION AND STRUCTURE	7
1.4	HIRING PROCESS	4
1.5	SUBSIDIES AND PUBLIC AID	1
1.6	WORKFORCE	6
1.7	PATRIMONY	2
2	FOMENT OF TRANSPARENCY CULTURE	
2.1	WEB 2.0 AND SOCIAL MIDIA	4
2.2	REUSE OF INFORMATION	1
2.3	SUPPORTING DOCUMENTS TO THE CITIZEN	6
3	PORTAL USABILITY	
3.1	ACCESS AND USE OF DATA	4
3.2	USER SUPPORT	4
3.3	INFORMATIONS AUTHENTICITY	1

Source: Adapted from Lyrio (2016)

The data on cognitive aspects were collected website IBGE-Cities (2016), in addition to each of the municipalities analyzed portal. As for the data processing procedures, they were imported into a Microsoft Excel spreadsheet software and then to the Statistical Software SPSS (*Statistical Package for Social Sciences*) version 23, where the linear regression analysis was performed. According Marôco (2011) linear regression establishing a functional relationship between two or more variables involved in the description of a phenomenon, and estimate the dependent variable values based on the known values of the independent variables. In this case, the dependent variables are global index of transparency, Informational Content, Promotion of Culture of Transparency and Usability of the Portal, since the independent variables are 44 indicators, which can be seen in Table 1.

Table 1 - Dependent and independent variables

Dependent Variables	Components	Independent Variables
- Global Index; - Information Content; - Foment of transparency culture; and - Portal usability,	- Population;	- 100 thousand to 11.967 milions
	- MHDI	- 0,5777 a 0,862
	- Region	- North, Northeast, Centralwest, Southeast e South
	- Age	- 26 years to 78 years
	- Formation	- Higher Education, Higher Education, High School, High School, Incomplete High School, Complete Elementary School, Incomplete Elementary School.
	- Vinculation	- Public or private

	- Party	DEM, PC do B, PDT, PHS, PMDB, PMN, PP, PPL, PPS, PR, PRB, PRP, PRTB, PSB, PSC, PSD , PSDB, PT, PTB, PTC, PTN e PV.
	Coligations	- Until 2, 4, 6, 8, 10 and more than 10 coligations
	State government party	- yes or not
	State government coligation	- yes or not

Source: Research data

Finally analysis and testing of hypotheses finally applied logistic regression (Marôco, 2011), normality tests were performed, both used for the Kolmogorov-Simironv, Durbin-Watson ANOVA.

4. PRESENTATION OF RESULTS

According to Marôco (2011), the statistical regression analysis must meet the following assumptions: the normal waste, waste homoscedasticity, linearity coefficients, absence of self serial correlation in the residuals and multicollinearity between independent variables. Thus, the variables did not show normality in the data as the Kolmogorov-Smirnov test for up to 30 samples, being considered normal.

The Durbin-Watson test for normality is the percentage of model's explanation, that is, as the explanatory variables can explain the dependent variable, but may not exceed 2. In the study it was observed that the dependent variables tables are within normal limits.

Table 2 - Model summary

Global Index					
Model	R	R square	Adjustex R square	Default estimation error	Durbin-Watson
1	,665 ^a	,442	,354	21,05278	,472
Information content					
Model	R	R square	Adjustex R square	Default estimation error	Durbin-Watson
1	,594 ^a	,353	,252	22,17800	1,121
Foment of transparency culture					
Model	R	R square	Adjustex R square	Default estimation error	Durbin-Watson
1	,563 ^a	,317	,210	41,84054	1,286
Portal usability					
Model	R	R square	Adjustex R square	Default estimation error	Durbin-Watson
1	,556 ^a	,309	,201	28,52428	1,191

Source: Research date

To Normality test, considering a significance level of 5% through the normal test of the variables, it is clear that the tests do not reject the hypothesis of normality for the variables. It can be seen in Table 3 that the normality test (ANOVA) shows the significance (Sig.) Of the model (p-value <0.01) and rejecting the null hypothesis, that is, confirms the alternative hypothesis and regression Paras shown significant variables Informational content, Development Culture and usability of the portal. But not confirmed the significance of the overall index, which may have occurred because the data contains positive change to negative. Are constants generated by the means, variances and covariances of order statistics from a sample of size "n" of a normal distribution.

Table 3 - Tests of Normality

GENERAL INDEX	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Gl	Sig.	Statistic	Gl	Sig.
	,034	304	,200*	,992	304	,111
INFORMATION CONTENT	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Gl	Sig.	Statistic	Gl	Sig.
	,056	304	,022	,986	304	,005
PROMOTING CULTURE	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Gl	Sig.	Statistic	Gl	Sig.
	,055	304	,027	,974	304	,000
USABILITY OF THE PORTAL	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Gl	Sig.	Statistic	Gl	Sig.
	,076	304	,000	,964	304	,000

Source: Research data

Analyzing Variable 1, General Index, it can be observed that the variables are correlated IDHM, Northeast and Midwest, with political party PSDB and ending coalitions, as being the variable with significant variable with a maximum two coalitions. The hypotheses: 1 (age of the mayor), 2 (female gender, 3 (formation of mayors) can not be accepted because there is no significance. Regarding age can be observed similarity in the age group of mayors (homogeneous), besides In addition, in the analyzed period only 22 women (7% of municipalities) occupied the post of mayor, and, lastly, 81% had a higher education (complete and incomplete).

These findings reflect on the homogeneity of the profile of municipal managers in Brazil. Although the hypothesis does not confirm the hypothesis emerges a need to verify if the homogeneity of the managers causes them to have a mimetic behavior on the informational content, the promotion of culture and the usability of the transparency portal in Brazilian municipalities.

This result is not in line with expectations of Panhoca da Silva and Panhoca (2007) about a positive relationship between the HDI and transparency. But it corroborates with the findings of Antonoz, Correa and Peixe (2017) when it is not possible to state that municipalities with better HDI indices have better levels of transparency. Thus, it is evident the lack of consensus in the literature, making possible new studies on the relation of human development and public transparency of the government.

The fourth hypothesis that verifies the coincidence of political parties and political merits of mayors can be confirmed, it highlights some parties and coalitions also was possible to realize regional and IDHM differences, as explained below.

evidence of consistency statistical model can be confirmed by the value *Tolerance* as FIV value. The agreement with Corrar et al. (2007), VIF has from 1 to 10 multicollinearity acceptable and *Tolerance* to present acceptable multicollinearity must present scale of 1 to 0.10. Overall index model, in Table 4 is not detected multicollinearity problem.

Table 4 - Global Index

Model	Non-standardized coefficients		Standardized coefficients	t	Sig.	Collinearity statistics	
	B	standard error	Beta			Tolerance	VIF
(Constant)	140,974	27,961		5,042	,000		
IDHM	-163,572	35,999	-,314	-4,544	,000	,447	2,239
Northeast	19,413	4,347	,299	4,466	,000	,475	2,104
Central West	28,449	5,418	,276	5,251	,000	,772	1,295
PSDB	-12,769	4,355	-,187	-2,932	,004	,526	1,900
02 Coalitions	12,710	6,181	,115	2,056	,041	,685	1,460

Source: Research date

It can be seen in Table 5 that the analysis of variance (ANOVA) shows the significance (Sig.) Of the model (p-value <0.01) and rejecting the null hypothesis, i.e. it is confirmed the alternative hypothesis and significant regression is shown.

To contribute to the analysis observed the behavior of the above variables as the three aspects of Lyrio level of transparency (2016): Informational Content, Promotion of Culture, and portal usability. In Informational Content model in Table 5, it is not detected multicollinearity problem.

Table 5: Content Information

Model	Non-standardized coefficients		Standardized coefficients	t	Sig. Tolera nce	Collinearity statistics	
	B	standard error	Beta			VIF	VIF
(Constant)	111,725	29,426		3,793	0,000		
IDHM	-133,860	37,923	-,262	-3,530	,000	,447	2,239
Northeast	18,850	4,580	,297	4,116	,000	,475	2,104
Central West	23,515	5,707	,233	4,120	,000	,772	1,295
PSDB	-9,340	4,588	-,139	-2,036	,043	,526	1,900
02 Coalitions	14,147	6,512	,130	2,173	,031	,685	1,460

Source: Research date

Is noted that in Table 5 the standardized coefficient beta is the inverse variable IDHM (Beta - 0.262), in which the municipalities with higher IDHM contain lower levels of transparency in the requirements of all the indices evaluated. Regarding the significance, it can be seen that the analysis of variance (ANOVA) shows the significance (Sig.). As Panhoca da Silva and Panhoca (2007) the concept of Human Development considers that to measure the progress of a population must consider the economic dimension as well as social, cultural and political influence that the quality of human life.

It is noteworthy that on the running of the tests, two regions showed significant transparency of information in the General Index of your information, and Northeast (Beta 0.297) followed by the Midwest (beta 0.233).

Two other elements presented with significant result is the influence of political parties, with rebound for the PSDB party in the sample shows a result (Beta - 139), the result which has negative impact, proving be a party with less transparency in its disclosures.

And the final result presented with significance (Sig) are the municipalities that in his command has the lowest number of coalitions, ie managers (mayors) who have less political coalition have lower results in transparency in the portals.

According to Michael and Machado (2007) ideological perspective refers to the coalition as a tool that allows parties that are close each other in the left-right spectrum expand their chances of victory against opponents located in opposite position. In Table 6, the results can be seen for the analysis of Culture Development.

Table 6 - Foment of transparency culture

Model	Non-standardized coefficients		Standardized coefficients	t	Sig.	Collinearity statistics	
	B	standard error	Beta			Tolerance	VIF
(Constant)	187,839	55,570		3,380	,001		
IDHM	-209,014	71,545	-,223	-2,921	,004	,447	2,239
Northeast	29,399	8,640	,252	3,403	,001	,475	2,104
Central West	51,999	10,768	,281	4,829	,000	,772	1,295

Source: Research data

Is observed that the dependent variable Promotion of Culture showed similar results to the General Index, renown for the results of IHDM and regions such as Northeast and Midwest. For IDHM the result was reverse, getting close to those found in the variable General Index. It is noticed that the same questions used to use transparency were used, but here two independent variables did not show the same results mentioned above.

Table 7 - Usability Portal

	Non-standardized coefficients		Standardized coefficients	t	Sig.	Collinearity statistics	
	B	standard error	Beta			Tolerance	VIF
(Constant)	143,716	37,884		3,794	,000		
IDHM	-165,312	48,775	-,260	-3,389	,001	,447	2,239
Northeast	15,353	5,890	,194	2,607	,010	,475	2,104
Central West	22,131	7,341	,176	3,015	,003	,772	1,295
PMDB	-13,980	5,949	-,153	-2,350	,020	,623	1,606

Source: Research date

To Portal Usability variable, unlike the other results, the political party PMDB distinguished from the other parties, being the least transparent in their disclosures with (Beta - 153). Again the IHDM showed opposite results, and the region of the Northeast and Midwest showed an effective transparency policy.

5. DISCUSSION

The present research was carried out in the 302 largest municipalities, representing together 80% of the Brazilian population and 70% of the national GDP (IBGE, 2016). Despite the relevance of these municipalities, it is possible to observe the low level of transparency (in a score that can reach 100, on average has an index less than 40 points).

These results show that transparency has still been treated as a minor issue by public management, making it impossible for the Brazilian population to have access to information about the management of public resources and the quality of services provided by the government.

In addition, the characteristics of the mayors showed a homogeneity regarding age (around 50 years), gender (93% men) and training (81% with higher level) of these managers. Taking into account these factors (low level of transparency and homogeneity in the characteristics of managers) makes us reflect on the importance of heterogeneity and serves as an alert for the very composition of management teams.

Thus, even if we do not confirm hypotheses 1, 2 and 3, the study contributes to the topic of transparency when it allows us to reflect on the need to analyze in future researches whether homogeneity causes municipal managers to have a mimetic behavior over the informational content, fostering the culture and usability of the portal of transparency in municipalities, and what is the reflection of this mimetic behavior in the quality of information provided to society.

As control variables, this study analyzed the relationship between the municipal human development index and the region of each municipality with the level of portal transparency. The result found is not in line with expectations of Panhoca da Silva and Panhoca (2007) about a positive relationship between the HDI and transparency. But it corroborates with the findings of Antonoz, Correa and Peixe (2017) because it is not possible to state that municipalities with better HDI indexes have better levels of information content, promoting transparency and usability of the municipal public transparency portal. Thus, there is evidence of a lack of consensus in the literature and in this empirical study, offering new studies on the relationship between human development and public transparency of government.

Finally, the fourth hypothesis of this study, sought to verify if the coincidence of party and political origin of the mayors improves the level of transparency in the municipal portals. This hypothesis can be confirmed. This confirmation raises some thoughts. Firstly, it is important to consider that the alignment between governor and mayor affects transparency in a positive way. In addition, among the analyzed municipalities, the parties PSDB and PMDB (current MDB) are those with lower transparency index. This revelation allows us to make a diagnosis about the parties of the large Brazilian municipalities and raises the discussion about the role of political ideologies and their commitment to a culture of transparency.

Another issue revealed is the coalitions, the study allowed to identify that the smaller the number of coalitions the lower the level of portal transparency. It can be assumed with this finding that when collective interests (as measured by the number of coalitions) overlap with individual or closed-group interests, there is a gain in the level of public transparency.

6. CONCLUSION

The present study aimed to analyze the relationship between the cognitive and political resources of the upper echelons of the municipal government and the level of transparency exhibited by Brazilian municipalities. To meet this goal, the 302 largest cities in Brazil were analyzed in the year 2016.

At a general level, the results show that the level of transparency is still incipient in Brazilian municipalities with more than 100,000 inhabitants. This low level of transparency of municipal portals goes against suggesting existing legislation in Brazil on the subject, and other aspects considered important with regard to transparency in the public sector. Similarly to the results found by Lyrio (2016) at the state level, it can be said that neither the coercive aspects in the legislation were enough to increase the transparency levels of municipal portals, which raises an alert about the concern of managers public on the issue.

Contrary to the findings of Lyrio (2016), the municipal case, the regions of the North and Northeast showed the highest levels of transparency. Regarding the political parties, the PMDB (currently MDB) was what appeared to be less transparent. In the case of IDHM, the results were inconclusive, with no relation to transparency. It can be inferred that greater transparency is related to the profile of the population, such as education and social development, but the IDHM is unable to grasp how certain population has sufficient degree of education to be a critical agent that promotes real change, given its limitation with regard to literacy rates, longevity and income.

The study reveals that the influence of cognitive and mayor of politicians in transparency levels presented by municipal portals cannot be confirmed. Perhaps this result happen given the agent profile management articulator and not of mayors, which leaves room for further analysis considering the operational management teams of the municipalities and their relationship to the mayor.

With regard to its limitations, the time frame does not allow checking the evolution of the relationship between transparency and determinants of UET over time. It may be that the extent that a particular minister is the head of a municipality their perception of the importance of transparency for democracy and social participation in government increases, which could lead to changes in the transparency index, shaping up as suggestions for future research. Also, look other possible determinants in the literature to verify its relationship with the transparency levels can open the possibilities for studies in this field of knowledge.

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