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STUDY OF THE SOCIAL REGULATIONS IN BRAZILIAN CITIES IN ACCORDING ACCOUNTING STANDARDS

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ABSTRACT:

Municipalities have legislated about social responsibility while proposing regulations and standards for the Social Balance. The fact entails a survey and study in the municipality, in order to outline the facts, and make cognitive analysis with descriptors that can support the construction of the demonstration. Therefore, Disclosure Theory was elected as theoretical, specifically following an analytic branch that evaluates the discretionary disclosure, considering how parameter guiding the relationship between quality and effects of the disclosure of this information in financial accounting. It was not an objective of this work to study aspects, determinants and economic and financial consequences from statements disclosure. This work is the result of qualitative research, descriptive in nature, prepared by Case Study Method; involved literature research to support the interpretation, survey documents, studying about procedures, and discussion of experiential results. The study used 24 regulations collected in period from February to May 2013, of which selected the theoretical limitations and contradictions considered relevant. Differences and unexacting were seen in the obligatory regulation, such as accuracy, comparability, timeliness and comprehensibility about accounting information, and it was observed that the regulations confront prescriptive rules that entering as a benchmark in relation the scope of entities reached by legislation, penalties, restrictions or awards and these entities, as well as to the advertising and accessibility to this demonstration. As a result it was revealed that the process of creating laws based on isomorphism influenced by factors extrinsic to the theory. It diagnosed that theoretical goal of the Social are misrepresented by actions, then reproduced failures. It is recommended to review of the laws and in the construction of new standards, redirecting for the fundamentals and theoretical accounting, compatible with the quality of accounting information and the presentation of statements of social and environmental nature. The expectation is subsidize accounting information supported for the Brazilian Accounting Standards, focusing on the conceptual social and environmental nature framework.

KEY WORDS:

Accounting, Public Administration, Governance, Accountability, Disclosure.

1. INTRODUCTION:

The economic situation and the dynamics of the market stimulate companies to streamline their operations, expanded its participation in business scenarios. New companies are created, new units are opened, expands investment, creating income and taxes, fostering economic growth. However, although in many circumstances the quantitative growth tend to reflect positively on the economy, could have a negative qualitative reflection, resulting from the way some organizations reach their goals.

It has become urgent to adopt measures that allow the government and society to expand their

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knowledge on how operations from entities, allowing to evaluate and reflect not only on their results, but also on the benefits in continuing operations.

Some Brazilian municipalities have produced regulations that deal with the publication of Social encouraging entities disclosing this demonstration through awards to those who reveal in their business strategies, responsible behavior considered from the standpoint of economic, social and environmental. As part of the effort to improve the disclosure and evaluation of results, arriving some laws to include penalties for entities that engaging with the public, neglect of the law.

Therefore, it is imperative that the rules, when dealing on the Social, do with propriety. Otherwise, the law will not produce the desired results or may cause results totally antagonistic to their goals. Thus, lawmakers need to exert at follow good accounting practices expressed in the Brazilian Accounting Standards, to produce coherences laws based in the theoretical and technical accounting.

Thus, it was considered to conduct a study to proceed to the survey of Brazilian regulations at the municipal level that deal with the Social for its design and critical analysis, questioning if methodology determinate the Regulations for the construction of Social includes theoretical orientations proposed by the Brazilian Accounting Standards, defined in this study to NBC and NBC T 15 TG conceptual Framework, which in its essence create a set theory dealing, respectively, about qualitative aspects essential to accounting information, and about the procedures for disclosure of information of environmental nature.

The study is supported for the Disclosure Theory, theoretical framework of the approach proposed in this paper, specifically following a component that evaluates the discretionary disclosure, given as a parameter guiding the relationship between the quality and the effects of disclosure of information present in the financial statements.

Therefore, the development of this descriptive study was guided by specific steps to build theoretical from literature, by conducting documentary research to survey the available Brazilian regulations, by selection, treatment and critical analysis of the material based directions in study, the verification of adherence between the theoretical rules proposed by the Accounting Standards and, finally, concludes with the description of the relationship.

Given the above, it is considered that the results of this study will contribute to debate about governance in the public and private sectors, as well as the deepening of the accounting issues related Disclosure Theory and Social Accounting.

2. LITERATURE REVIEW

Normalization of the publication in the social municipalities is, in the first instance, a reflection of the debate about the need for bigger social access to information about how entities develop their operations, given that, according to studies by Monteiro Milk and Son (2005) and Nieto (2012), international economic growth is emergent, practices unsustainable and the economic power influence individuals and entities, then bring impact on society and the environment.

With same importance, the demands of sustainability have achieved feature on the governments' agenda and organizations. This subject has been considered relevant for the guidance of public development policies since the agreements signed in the UN Conference on Environment in the City of Rio de Janeiro 1992, known as Rio 92 Summit. At the same time began to be used by the Community International Business / ICC - International Chamber of Commerce, according to the Business Charter for Sustainable Development, and nowadays is reference for guidance of management technology, such as ISO 26000, for example.

It is possible to understand that operations from entities influencing social and environmental dynamic, among other reasons, due to the concentrated economic power in the entities. This inequality gives entities a position of superiority in this relationship with other social agents, and could result in a dynamic dependency, subordination or interference in local society.

When they are not harmonic with the environment in which they operate, their operations may cause unsustainable growth or development, culminating in an involution market, a fact noticeable in underdeveloped regions of our country, therefore, no longer discuss whether there should be a monitoring social operations of the entities, but to elucidate by what means this monitoring will occur.

Social Report has been circulated as a financial statement that may contribute to the disclosure of organizations demonstrating the origin, evolution and results of operations. According Kroetz (2000) and Tinoco (2001), the conceptual about Social Reports is an analytical tool for disclosure of socioeconomic performance information from organizations, demonstrating the expression the entity's social responsibility.

Cunha and Ribeiro (2007) believe that some theoretical concepts devised by the thinkers as professor Eliseu Martin and sociologist Herbert Viana, publication of such information shall be given spontaneously - discretionary, precisely for the social tonic, whose expression is associated with the

attitude of free conscience.

In the opposite direction to that understanding, Sucupira (2001 *apud* Cunha and Ribeiro, 2007) considers that the spontaneous way of presentation do not allow to real examination of entity because it tends to report only what you should be, turning the Social in a document closest to a marketing piece.

These positions reflect the debates involving academia and society in Brazil to build a demonstration to show some useful information, to enable interested parties to consider whether or not advantageous in the socioeconomic and environmental activities of a particular entity.

Following this way, it is important to note the growing political commitment in some municipalities in order to regulate the matter through legislation. These government agencies create laws proposing entities acting on their constituencies for preparation and publication of the social information, deal also about certification, through a certified that recognize to entities that voluntarily publish their balance social and some cases, these demonstrations being treated as legal conditions for relationship public-private.

Although there is not currently a federal law about mandatory publication of Social or on some criterion of recognition to entities that publish this document, in the past there was a intention to legislate about this subject in the federal legislative houses, with projects law n°. 32/1999 and n°. 3.166/1997, both filed before going to vote. Nowadays the subject is discussed in Law Project 3613/2008, which follows through the National Congress of Brazil.

Currently the production of laws at the state and municipal levels has prospered for understanding of Congress. In this case, when the legal entity at the federal or state government not legislates about the subject, municipalities will be able to institute this legislation, in their districts, until overtaken superordinate law regulating about subject.

Given this contextualization, presents the following notes the reference in this study, firstly a succinct conceptualization of Disclosure Theory, theoretical framework that supports the ideas proposed in this work, followed by theoretical frameworks that show the state of the art through a brief description of the Social financial statement and their characteristics, including theoretical references relating to Accounting and the Accounting Standards NBC and NBC T 15 TG conceptual Framework, which will be used for cognitive analysis and critique proposal to the object of study.

2.1 Disclosure Theory

This study supports the theory of Disclosure, following the teachings of Tinoco (2001) and Nagatsuka and Telles (2002). For these authors, it is understood that the goal of Account is act as a tool for providing useful information in decision making. It is correspondent with the teachings of Iudicibus, Marion and Faria (2009), underscoring the fact that this information should be structured and grounded in a system designed specifically for this purpose. This understanding constitutes theoretical foundation and therefore a logical continuation of this theme the study of the motivations, processes and outcomes of disclosure of information, that are established as subsidies for the most different kinds of users, impacting the entity directly and indirectly.

The Disclosure Theory, according to Gabriel Pimentel and Martins (2009), constitutes the framework created by a series of research on disclosure, which aims to analyze the impact of voluntary disclosure of accounting and financial information from entities. According to these authors, the studies has created a group of knowledge about relationship between the effects of disclosure and stock price, costs related to the process, the motivations for disclosure and its benefits in terms of management and users the information. The understanding of the authors is based on the study "Essays on disclosure" of Robert E. Verrecchia, published in Journal of Accounting and Economics in 2001, says that there is no a consolidate theory about the disclosure of consolidated entities, only a group of studies about dissemination of information, categorized into three areas: membership, discretion and efficiency.

According to Lima (2007), in addition to Gabriel Pimentel and Martins (2009), in the first part focus studies the externalities caused by disclosure about investors' attitude. In the second part, with focused approach to internal factors, the studies investigating how managers or entities engaged in the discretion the information, and in the third section are grouped studies aimed at economic efficiency of information.

However, the considerations Verrecchia opposes those of the author Ronald A. Dye in his study "An evaluation of essays on disclosure" and the disclosure literature in accounting, published in 2001 in Journal of Accounting and Economics.

According to Dye (2001 *apud* Gabriel Pimentel and Martins 2009), there is a theory for the consolidated Disclosure Theory whose reasoning is based on Game Theory. Then states that have prevailed in the research area of statistical characteristic, which make they have mathematical background/econometric rather than an analytical focus with conceptual basis. Despite this criticism, the

statistical profile in the studies analyzing economic aspects related to disclosure is widespread in Brazilian academic community and foreign.

2.2 Social Balance

Several authors offer their definitions proposing conceptualize the fundamentals that characterize and support its use. Kroetz (2000) [emphasis added] said maybe the understanding by some authors about nomenclature "Social Balance" is not the most appropriate to express this document, with affirmation that "some authors understand that term report should be used social information that is more accurate, but has the disadvantage of not having enough repercussion.

According to Tinoco (2001), documents making by accounting for the purpose of informing the financial performance, financial position, strategies and administrative procedures of the companies do not cover in its composition the integration of this information with the social performance of company, so they do not providing subsidies that allow stakeholders to establish a correlation between their results and their social responsibility.

Thus, we can deduce that the Social Balance is in a conceptual analysis, the synthesis of a series of propositions developed in to provide a communication channel between the company and its stakeholders. Then the information is not contemplate or sufficiently detailed for statements and other reports by companies.

It is common factor, which covers the various debates on corporate about social responsibility, especially about the Social balance, for this is needing of companies' attitude that combine the obtaining profit with social factor. Tinoco (2001) believe that corporate social responsibility is integrated approach of corporate governance, whose performance becomes increasingly complex, going to consider environmental and social issues as important aspects for the success and sustainability of the business.

Thus, the Social Balance can also be seen as a way to integrate social responsibility into strategic planning in the corporate and entities, constituted in important linked to their long-term results.

As Kroetz (2000), to meet the demands of dynamic environments, the entities are increasingly organized. Given this, now accounting is controlling a bigger scope, subsidizing equally complex demand from stakeholders. In this sense, Marion (1998) and Tinoco (2001) understand accounting information has an instrumental for adding to the social information, traditionally produced by economic and financial standpoint.

3. METHODOLOGY

Bervian Hart (1996) guides, for development of science, it is essential the use of rational methods, which systematically allow obtaining truths and will ensure greater reliability and safety in relation to knowledge obtained by other non-scientific knowledge.

According to Gonçalves (2005), the features and deepening of the problem will dictate which type of study to be make. This study follows a scientific methodology of a descriptive nature and results of a qualitative research method developed through case study. For Gil (2002), this type of study has as main characteristic the description of the characteristics of the phenomenon or the declaration of relationships between its variables. Here the concern is obtaining information, considering the understanding Barros (1990, p. 84), who agree that this study methodology is appropriate to collect data from one or more individualized cases.

According to Gonçalves (2005), qualitative research is recommended when the data cannot be completely collected through other methods, because its complexity. These data can be configured in the interpretation of subjective aspects such as motivation, values, expectations and beliefs. The preparation of this task required procedures compatible with the selected method; proceeded to a survey of Brazilian regulations at the municipal level about the Social, to its design and cognitive analysis with the intent to describe their characteristics and to verify the compatibility between questions mandatory requirements as specified in the laws to construction of the demonstration, and the qualitative aspects essential to the accounting information contained in the Brazilian Accounting Standards NBC TG conceptual Framework, in conjunction with NBC T 15 information Social and Environmental. It is not an objective to studying aspects, determinants and consequences of economic and financial disclosure from these statements.

For better understanding and critical analysis of the study about the Brazilian Accounting Standards, it was built up a set of seven directions, in order to evaluate the laws. For each direction, settled function questions to collect and express the results of analysis. In Table 1, we present the questions that make up each direction used to analyze the regulations.

Table 1: Directions and Queries

Directions	Evaluated Questions
1. Lawcharacteristic	I - City who published the law; II - State where it is located above the city; III - Date of publication of the law.
2. Originality legislation	I - Presence of isomorphism; II - Presence of similarities resulting from adaptations or grafts; III - Legislation unpublished or with the presence of characteristic similarities from the subject.
3. Construction of the Social	I - Definition of criteria and characteristics of the law; II - Indication of preexisting template or external reference; III - Laws silent about subject.
4. Social Disclosure	I - Appreciated by the evaluation commission (without requirement for publication); II - Ensuring access to the public interest; III - Posting in a public place and access to professional associations and government agencies.
5. Law's achieve	I - Only corporate business nature in the public or private; II - Entities of Public Administration direct and indirect, third sector and other legal entities; III - Individuals and corporations in general, except for direct Public Administration; IV - Individuals and corporations in general, except for the third sector entities;
6. Legal implications	I - Grant of honorary awards or recognition; II - Does not include any recognition to entities accessed by law; I - Includes sanctions or restrictions to entities that achieved by the law, do not submit the Social; II - Does not include sanctions or restrictions on entities that achieved by the law, do not submit the Social;
7. Trustworthiness of the statement	I - Statement produced and signed by an accountant and grounded in bookkeeping; II - Statement signed for a accountant; III - Legislation silent.

Source: Developed by the authors.

The financial information contained in the Brazilian Accounting Standards NBC TG Conceptual Framework will guide the analysis in relation to Reliability, Timeliness, Understandability and Comparability, qualitative aspects essential for accounting information.

It was observed that some laws groups have identical requirements and criteria for the construction of demonstration. Thus, the laws were grouped into 5 groups, organized based on this criterion to facilitate the analysis of the laws by means of the NBC T 15 Information Social and Environmental.

Therefore, we used procedure literature and documents enclosed to the Brazilian case. The laws analyzed were collected through research via the Internet, after analysis in cities, states and Union official websites, sites of institutions engaged in publishing compilations and collections of laws of social sector in Brazil, such as the Brazilian Institute of Social and Economic Analyses (IBASE), and Institute Ethos which has a long tradition in advocate and dissemination of the adoption of the Social.

The survey was directed to current standards across the country that available for access via the internet. The accessibility of this information can influence the list of laws built by the research; therefore, it suggests that the outcome of this research is viewed as a sample survey, while not having statistical nature, the results can contribute to building understanding of the phenomenon Brazil.

4. SEARCH RESULTS

Present below the results obtained from the survey, as evidenced by documentary research, for that the results have been treated with the software Excel 2007 for construction of tables and graphs.

4.1 Search Document for Survey and Selection of Brazilian Regulations

The research identified the existence of regulations in 24 municipal level in Brazil comes on the social during the period from February to May 2013. It is presented in Tables 2-6, the list of laws divided by

geographic region and Brazilian ordered by publication date, with their respective dockets. You can check through overviews that some laws were not produced with the objective disciplinary production of the Social. These laws establish honorary awards, which may compete or be honored; only those entities that present the social. Thus, these laws indirectly treat about the social.

Table 2: Municipalities and Their Respective Legal Rules - Northern Region.

Nº	City	Law	Guidance Summary
01	Palmas – TO	Municipal Law Nº. 1618 of November 4, 2005.	Creates Social enterprises established under the City of Palms and other measures.
02	Manaus – AM	Municipal Law Nº. 281 of April 6, 2011.	Creates the Law of Social and Environmental Council for established companies in Manaus and other measures.

Source: Developed by the authors.

Table 3: Cities and Their Respective Legal Norms - Southeast Region.

Nº	City	Law	Guidance Summary
01	Rio Grande da Serra – SP	Municipal Law No. 1022 of December 5, 1997.	Creates Seal "-Citizen Company" to public and private companies that institute and submit quality in its Social, and other measures.
02	Presidente Prudente – SP	Municipal Law No. 5975 of April 30, 2003.	Creates Seal "Corporate Citizen of Presidente Prudente" to be granted to private companies that introduce and demonstrate improvements in quality of life and work in its Social.
03	Taboão da Serra – SP	Municipal Law No. 1580 of August 30, 2005.	Balance creates social enterprises established under the Municipality of Taboão da Serra and other measures.
04	Serra – ES	Municipal Law No. 2869 of November 18, 2005.	Provides for the creation and granting of hourly municipal "Corporate Citizen" legal entities that meet the requirements established in this Law
05	Itapira – SP	Municipal Law No. 4867 of 07 March 2012.	Creates the Social and Environmental Enterprise and third sector institutions established under the Municipality of Itapira.

Source: Developed by the authors.

Table 4: Municipalities and Their Respective Legal Norms - Midwestern Region

Nº	City	Law	Guidance Summary
01	Caldas Novas – GO	Municipal Law nº. 1581 of March 3, 2009.	Creates the Social Enterprise established in the Municipality of Porto Alegre and other measures.

Source: Developed by the authors.

Table 5: Municipalities and Their Respective Legal Norms - Northeast Region.

Nº	City	Law	Guidance Summary
01	Lauro de Freitas – BH	Municipal Law nº. 1099/2005 of 15 June 2005.	Creates the day and Seal Company responsible for companies who present quality in its Social, and other measures.

Source: Developed by the authors.

Table 6: Municipalities and Their Respective Legal Norms - South Region

Nº	City	Law	Guidance Summary
01	Canoas – SC	Municipal Law Nº 4210 of October 09, 1997.	Establishing the Social enterprises established in the municipality of Canoas and other measures.
02	Porto Alegre – RS	Municipal Law Nº 8118 of January 5, 1998.	Creates the social enterprises established in the city of Porto Alegre, and other measures.
03	Criciúma – SC	Municipal Law Nº 4090 of November 16, 2000.	Creates the day and Seal Company responsible companies who present quality in its Social, and other measures
04	Itajaí – SC	Municipal Law Nº 3620 of June 18, 2001.	Creates the social enterprises established in the city of Itajaí, creates the seal corporate citizen, and other measures.
05	Caçador - SC	Municipal Law Nº 1,652, of September 11, 2001.	Creates Seal "-Citizen Company" to companies that institute and submit quality in its Social, and other measures.
06	Joinville – SC	Municipal Law Nº 4499 of December 28, 2001.	Creates Seal "Corporate Citizen of Joinville" to be granted to private companies that introduce and demonstrate improvements in quality of life and work in its Social.
07	Campo Mourão – PR	Municipal Law Nº 1625 of September 6, 2002.	Balance creates social enterprises established under the Municipality of Campo Mourao and other measures.
08	Indaial – SC	Municipal Law Nº 3076 of November 26, 2002.	Creates the social enterprises established in the city of Indaial, creates the seal corporate citizen, and other measures.
09	São José – SC	Municipal Law Nº 3970 of May 27, 2003.	Creates Seal "-Citizen Company of St. Joseph" to be granted to private companies that demonstrate improvement in quality of life and work in its Social, pursuant to this Law
10	Bagé – RS	Municipal Law Nº 4052 of December 8, 2003.	Creates the Certified CSR - Bage for established businesses within the city of Bage and other measures.
11	Uruguaiana – RS	Municipal Law Nº 3315 of December 30, 2003.	Creates the Social Enterprise established under the Municipality of Uruguaiana and other measures.
12	Londrina – PR	Municipal Law Nº 9,536, of June 28, 2004.	Creates the seal of citizenship by presenting the social balance of public and private companies, and nonprofit organizations established within the city of Londrina and other measures.
13	Curitiba – PR	Municipal Law Nº 11593 of November 22, 2005.	Provides for the creation of day "Citizen Corporate", and award seal Corporate Citizen - Herbert de Souza and other measures.
14	Maringá – PR	Municipal Law Nº 7144 of May 3, 2006.	Creates the day and Seal Company responsible companies who present quality in its Social, and other measures.
15	Umuarama – PR	Municipal Law Nº 3030 of June 21, 2007.	Creates the day and Seal Company responsible companies who present quality in its Social, and other measures.

Source: Developed by the authors.

4.2 Critical Analysis Of Standards-based In The Directions And Queries

The results of the first direction about Characteristics of Law, show that the production of legislation recorded by states in Brazil has been led by Santa Catarina state, followed by the Paraná, São

Paulo and Rio Grande do Sul, which can identify in Table 7.

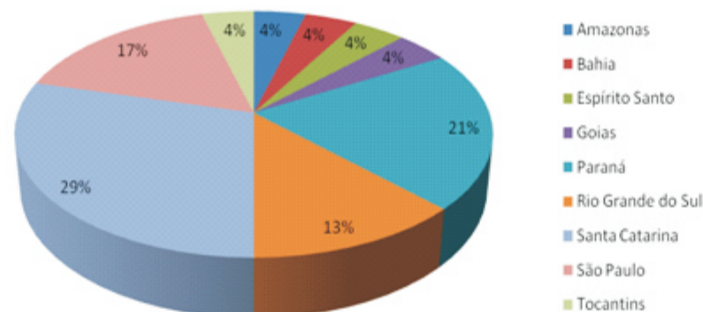
Table 7: Number of municipalities has law about Social.

State	Number of municipalities
Amazonas	1
Bahia	1
Espírito Santo	1
Goiás	1
Paraná	5
Rio Grande do Sul	3
Santa Catarina	7
São Paulo	4
Tocantins	1

Source: Developed by the authors.

Considering the grouping of these states in geographic regions, it is possible to verify that the municipalities located in the South and Southeast of Brazil (Paraná, São Paulo, Santa Catarina and Rio Grande do Sul) are important in this scenario. These four states with the largest production of individual regulations together make up 80% of all legislation about Social in the country, as it can be inferred from Figure 1.

Graph 1 - Percentage of Laws About Social by UF in Brazil.



Source: Developed by the authors.

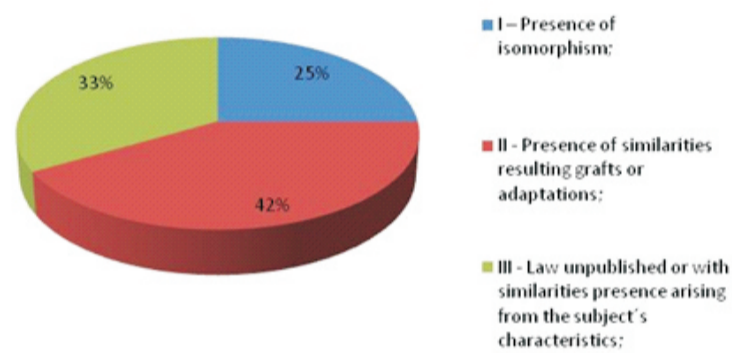
It is important adding that Rio Grande do Sul is one of the pioneers in the Brazilian states producing legislation about the Social State, by State Law n°. 11.440/00, which "creates the certificate Social Responsibility - RS - for established businesses in the State of Rio Grande do Sul and other measures". Similarly states of São Paulo with Resolution n°. 818/01, Mato Grosso with State Law n° 7687/02, and Amazon with the State Law n° 2843/03, also implemented legislation which may have theoretically influenced the producing of legislation in their municipalities.

However, considering the direction Features of the Law, based on the publication dates of the laws, as is showed in Tables 2-6, you can see that from 2005 this activity was more widespread throughout the country, since previously only cities in the South and Southeast had taken the initiative to legislate on the matter, thus indicating the popularity of this trend. The results earned with the direction Originality Law,

in relation to aspects of isomorphism, identified that in some cases the law of a municipality is identical in format and content to another previously adopted, such as the laws of the municipalities of Itajaí and Indaial, both the State of Santa Catarina. According to Graph 2, we observed that the 24 regulation analyzed 6 laws or equal to 25% are identical copies of existing ones.

As for the other 42% of the total, equivalent to 10 laws generally tend to be similar, although not identical, they have some different parts of Laws. It is not by coincidence addressing similar subject, because with a simple observation it is clear that the similarities are repeated even in irrelevant aspects. Similarities with the regulations arising from the subject or with innovative features that give them some uniqueness are identified in 8 laws, equivalent to 33% of the total.

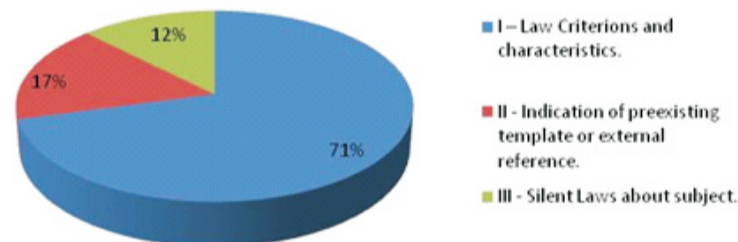
Graph 2: Result of Direction Originality Legislation.



Source: Developed by the authors.

Director of the Social Construction, about definition of criterion and characteristics as required components in the laws that guide the construction of a standard format for the demonstration, according to Graph 3, we can see in 71%, or 17 equivalent laws. However, this is not exactly a standard, but a reference normalizing with technical issues minimum.

Graph 3: Construction of the Social Direction.

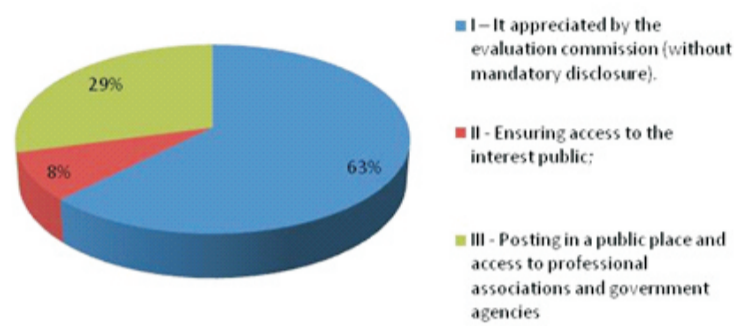


Source: Developed by the authors.

Among the 17% indicated a preexisting template or an external reference, corresponding to 4 regulations, Londrina city defined in the unique paragraph of Article 3 of the Municipal Law nº. 9.536 of June 28, 2004, the adoption of the model produced by the Brazilian Institute of Social and Economic

Analyses - IBASE. It is important to mention the attitude of the municipalities of Itajaí and Indaial, both the Santa Catarina State, which indicated a Resolution of its subsidiary the Regional Accounting Council - CRC for measuring social outcomes. It is important to notice that 12% the laws of the municipalities of Bage - RS, Serra - ES and Umuarama - PR were silent about subject.

Graph 4: Disclosure of Social driver.



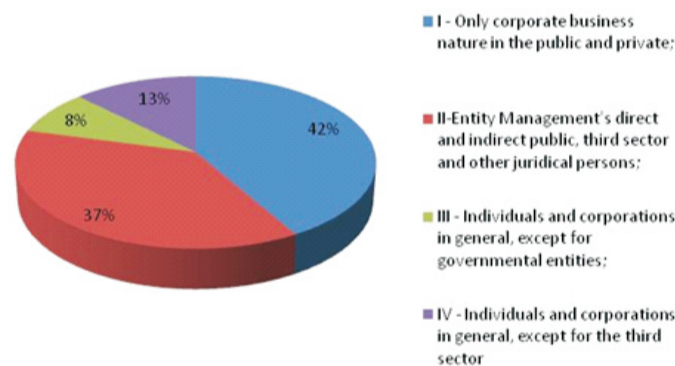
Source: Developed by the authors.

Regarding the Disclosure of the Social directions, according to Figure 4, only 29%, corresponding to 7 laws make it mandatory for companies to display the Social in public and accessible as well as its wide dissemination for employees and unrestricted access to the same at their functional union.

Note that 8% of regulations, or 2 laws, not become mandatory for companies disclosing this information, only companies committed to ensuring access to information, while 63% or 15 laws, does not compromise business with the disclosure or Social accessibility, which in some cases is only accessible to the judges for the purpose of honorary awards.

Direction law's reach, all municipalities have adopted the stance of encouraging the publication spontaneously to the private sector. Some laws also include the public sector in direct and indirect administration, third-sector organizations and even individuals, as it can be inferred from Graph 5.

Graph 5: Direction Law's Reach.



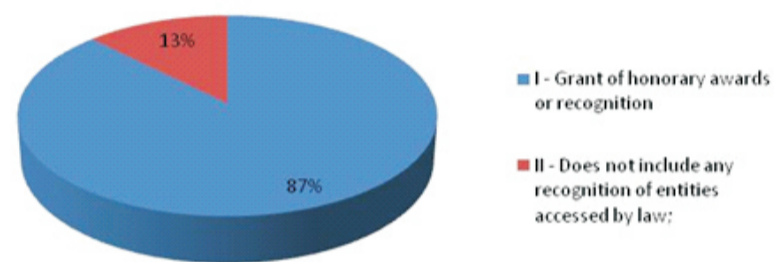
Source: Developed by the authors.

It is perceived in general, regulations are directed to the business sector and public administration, by observing that the percentage of the first and second questions cumulatively totaling 79% of the laws. Regarding the Legal Implications direction, the analysis was divided into two aspects. In the first, inquired

whether the law states the presence of some kind of award or honorary recognition aimed at businesses who submit the Social

According to Graph 6, it can be seen that 87% of orders, equivalent to 21 laws, dealing with the granting of some form of honorary recognition to entities and it was appropriate to add that in 4 laws, receiving the award is subject only to the presentation demonstration, without any selection criteria or rating for the best performances.

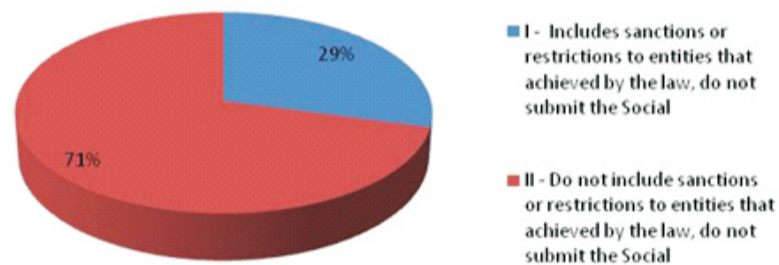
Graph 6: Direction of Legal Implications: Grant Award or Benefit Entities



Source: Developed by the authors.

In the second concern investigated, aimed to verify the existence of sanctions or restrictions on entities achieved by law, can be inferred from Graph 7 that most of the laws, a total of 17 orders, does not include any penalty or restriction for entities that achieved by law cease to provide the Social.

Graph 7: Legal Implications Direction: Sanctions and Restrictions Arising from Law.

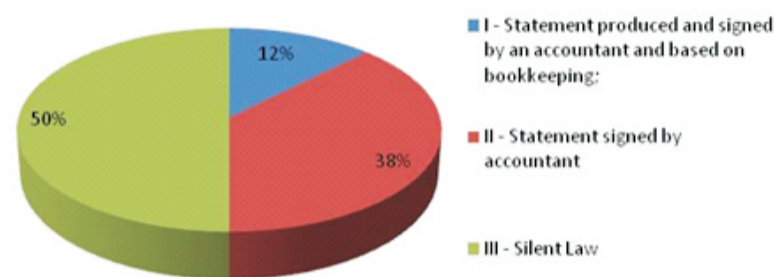


Source: Developed by the authors.

Only 29%, equivalent to 7 laws, include some kind of penalty, as case of Municipalities Umuarama - PR and Manaus - AM, which relate to obtaining tax incentives for companies to evaluate the Social. Under these laws the legislature has forced public companies from direct and indirect administration, along with financial institutions, to publish its Social annually. It is also determined that any contract with the Municipal Public Administration is conditional upon presentation and evaluation of the Social body, and likewise, the companies that are headquartered elsewhere and come to work in the area of

public procurement, should indicate which the minimum value of social benefit to be held in the city. They add that, in any nonconformity statement will be grounds for challenging the hiring.

Graph 8: Suitability of Financial direction.



Source: Developed by the authors.

Regarding the Suitability of Financial direction of the 24 laws, 50% not presented in the body of law the requirement that the documentation was drawn up and ratified by Accountant or Accounting Technician.

Laws remaining 9 orders, equivalent to 38%, included in the body of the law only requirement to sign the counter. Only 3 laws, equivalent to 12%, require that the demonstration is produced based on bookkeeping and signed by a qualified accountant, an example of which can be seen in Article 3 of Law n°. 9.536, of June 28, 2004, Londrina city in Paraná:

Article 3 - The Social may be submitted by any public or private and third sector organizations located in Londrina until the last day of the month of July of the following year, which refer, signed by an accountant with registration in the Regional Accounting Council of Paraná.

Considering the analysis of these regulations with respect to their compliance with qualitative aspects essential for the production of financial information with social and environmental indicated by NBC T 15 Information Social and Environmental, teamed up laws surveyed into 5 groups, with as classification isomorphism criterion and requirements to the construction of financial gifts in legal systems.

Table 8: Comparison Chart for Analysis between regulations and NBC T 15.

Information Set Second NBC T 15	Law				
	Group 1	Group 2	Group 3	Group 4	Group 5
1 - The generation and distribution of wealth (Value Added Statement - DVA);					
Wealth created by the entity itself - Recipes, inputs acquired from third parties, in receiving the transfer;	NO	NO	NO	YES	YES
Distribution of wealth - Personnel (salaries, benefits, GFYS), taxes, fees and contributions (Federal, State, Municipal), remuneration of Debt (Fees, Rents, others), Compensation Equity (Interest on capital (JPC) and dividends, retained profits and losses for the year, special cases;	NO	YES	NO	YES	YES
2 - Human resources;					
<i>Data relating to compensation, benefits, workforce composition and labor contingencies and liabilities of the entity;</i>	YES	YES	YES	YES	YES
3 - Entity's Interaction with the external environment;					
<i>Data on the relationship with the community in which the entity operates, with customers and with suppliers, including incentives arising from this interaction;</i>	YES	YES	YES	YES	YES
4 - Interaction with the environment.					
<i>Investment and maintenance expenses in operating processes, preservation and/or environment restoration, environmental education and environmental projects; lawsuits filed against the company, penalties and/or damages, liabilities, and environmental contingencies;</i>	NO	YES	YES	YES	YES

Source: Developed by the authors.

Group 1 corresponds to the cities: Rio Grande da Serra , Criciúma , Lauro de Freitas; group 2 cities: Canoas, Porto Alegre , Itajai, Campo Mourao, Indaial Uruguaina, Londrina, Taboao da Serra, Palmas; group 3 Caçador city; group 4 cities of Curitiba, Manaus, Caldas Novas, Itapira; and group 5 for municipalities of Joinville , Presidente Prudente and St. Joseph.

The first three groups of laws treat aspects relating to the composition of human resources, however, only the group 2 presents aspects of wealth distribution identifying the form and amount spent by the company with aspects of human resources.

However, none of these groups is inviting wealth generation, the criterion includes in the presentation of information on labor lawsuits with customer complaints or any other information that is or represents the negative image from negative impacts of business activity.

The fourth group of laws deepens aspects addressed in the other groups, for example, a political bias indicators that should be presented in the statement, including actions or initiatives to encourage employees to monitor the implementation of public policies, participating in community councils.

The fourth and fifth groups include the criterion for submission of the Social, information about wealth creation, however, did not request information about labor actions, customer complaints and other actions that represent the negative impact resulting from the operations of the company in relation to human resources and their interaction with the community.

4.3 - Adherence Between Theoretical Precepts Proposed For Accounting Standards And The Requirements Of The Regulations

In an initial analysis, the legislation proposes to entities building a demonstration, in order to reward the best companies that develop their activities in terms of economic, social and environmental, to give recognition and encourage these practices, or as how to accredit entities to government incentives or as a criterion for entities covenant with the government.

These laws propose a set of qualitative and quantitative information that will be the base for the construction of the Social, relevant document for both decision making by stakeholders as a publicity tools, which will describe and attest to the company's operating activities.

When considering search results from the qualitative aspects essential to the accounting information contained in the Brazilian Accounting Standards NBC TG Conceptual Framework, guided the analysis of the laws with reference to Reliability, Timeliness, Understandability and Comparability, based criterion and questions mentioned in the body of the law and their adherence to NBC T 15, as it shown in Table 8.

However, as in 50 % of the laws, if not required in the construction of these financial participation of an accountant or accounting technician, is committed to quality seriously Social. The absence of a qualified professional in the preparation of the Statement, in itself compromises the information contained in the Social.

Once there is not all legislation regulating these documents for to be produced or authenticated by Accountant, it is important to consider the possibility that some laws have left spaces dubious, tragically, can impair the suitability of these statements. When you allow to be produced without accounting support, or no information from the bookkeeping, one can prosper denotation more focused on political publicity for business accounting, just simply creating another piece of social marketing, misrepresenting the purpose of the Social.

However, in which case it may be possible to remedy this omission is by editing an executive decree or other law's project, supplying the missing details in those laws.

In the production law's project it can be seen that 67 % are copies and has strong presence of isomorphism, which may represent a trend that these laws are not being developed through a survey of local needs. What is harmful, because a single copy of all or part of a law, does not guarantee good results earlier recur depending on the region's particularities.

However, it is possible to verify a process improvement on the complexity and detail of the laws, to be observed that some of the newest tend to be wider than the others, going beyond the simple and awards, including issues such as sanctions and criterion for contracting with the government. Thus, should it be confirmed this evolutionary process, it would be possible to understand the original legislation, and therefore their copies as part of the evolutionary effort, constituting in an attempt to find a solution to society's needs and should be updated when necessary.

For standardization of a format for the Statement, although most laws do not propose a standardized and uniform, the laws that indicate mandatory questions tend to keep in mind the intent of the NBC T 15, however, is incomplete. In some laws, not mentioned aspects contained in the Statement of Value Added (DVA), and there is the presentation of information on the negative impacts from the activities of the company (negative information), or require submission of information from previous years, which is fundamental for a correct analysis of the demonstration.

The inconsistency or omission of fundamental requirements can camouflage the information submitted by demonstration, so that it cannot real evaluate for entity, damaging the Reliability, Timeliness, Understandability and Comparability of accounting information. Similarly, the deficiency of standardization becomes a complicating factor, there will not be a standard between the statements made in a specific city, the comparison of Social Balances will be impaired, especially if the comparison is based in other regions.

About non-obligation presentation of the Social, it is noteworthy that, according to theory, the preparation of statement should be a spontaneous attitude of the entity. However, for some theorists, is not of interest to entities that act in a contrary manner to the society interests no publicity about its operations, since will reveal their debts to society becoming, therefore a mistake to think that these companies adopt spontaneously show mechanisms for these situations. In the case of public companies, to be optional not attend the best population interests and fails to fulfill the constitutional publicity principle.

Among the laws surveyed, 63 % did not mention the need for disclosure, impairing the community ability to visualize the impact of the operations performed, showing that in some municipalities, the concern may be more focused on honorary awards than building critical sense, 21 of these laws have grant awards or honorary recognition.

It is clear, therefore, a flawed space in the legislation, especially because the publicity of this information is in the society interest, not just for getting an honorary award or getting an endorsement for contracting with the government.

5. CONCLUSIONS

The creation of laws at the municipal level dealing on Social undoubtedly represents an advance in the governance for the private, public and third sector. It has base in a response to the public outcry, even divergent understanding of Federal Legislative Houses, which has so far not approved the creation of a regulation to that effect.

It is important to consider that disclosure of such information or the awarding of prizes for the best performance in terms of economic, social and environmental, may increase competition among companies

in the strictly economic level to the level of sustainability actions and, seeing that having access this information for citizens right, it also becomes a right of companies use the disclosure of such shares, provided that true, as a competitive, solidifying its position among its stakeholders, in that it creates harmony between its activities and the expectations of society.

Also it should be noted that this list of companies can be classified into two groups: those who are contracted or have been constituted to work towards achieving the goals of the state, and those that operate formally or informally in the market aiming interests of individuals. Thus, the debate about the need and how to commit these companies to adopt the disclosure of their activities as a practice legally mandated or not is important from the point of view of private and public governance.

This phenomenon of creating legal provisions dealing about Social, serves as a reference for legal standpoint as well, is a trend that corroborates the Social is a tool that meets the expectations to legal ordinances contained in the Federal Law 4.320/64 and Supplementary Law 101/2000, that deal with the need for transparency in government.

However, this intention cannot be fully realized, observing that the statements built on the basis of criteria and questions of law are inconsistent and incomplete in terms of the quality of accounting information. These new laws that deal with the Social should be produced taking into account also the accounting theory, to better meet the social need and the public interest, therefore, must be prepared and endorsed by an accounting professional.

Most of the laws in the country tend to influence the construction of financial aspects of the service linked to bureaucracy or awards, just over one third of the advertising laws require the demonstration.

To the information presented in the Social are reliable, minimum requirement is that it has veracity and relevance. That the information is timely, reaching those who need it in time for decision and conditions of comprehensibility, in the case referred to above, refers to best understanding of the Statement.

Comparability within that context is crucial. It will allow the user to be able to establish a process of analysis based on the comparison of not only the results of the entity, but in relation to these other entities or understanding when comparing performances from different regions.

As it is not possible to verify the presence or completeness of all of these aspects in the requirements and criterion in Rules objects of this study, it is understood that Brazilian regulations are not properly aligned to the qualitative aspects essential to the accounting information contained in the Brazilian Standards accounting conceptual Framework and TG NBC NBC T 15 Information Social and Environmental.

Therefore, it is recommended to review the laws and in the construction of new standards, redirecting and realigning with the accounting fundamentals and theoretical, compatible with the quality of accounting information and the presentation of statements of social and environmental nature.

The expectation of this study is to contribute to the construction and dissemination of financial information supported the Brazilian Accounting Standards, and also offer grants to academia and society discussions on governance with a view that the failure to do so to cooperate operations that culminate in social impairment, environmental and economic impacts that cause, for often persist for long periods of time, hindering future generations.

Thus, disclosure of Social criterion adequately grounded in accounting theory could lead to an outcome indicator similar to the Corporate Sustainability Index (ISE) BM & FBOVESPA, but going beyond, would identify the social cycle of the entity's operations, such that is done by mapping the life cycle of products.

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