


## TRANSPARENCY INDEX OF THE INTEGRATED REPORT FOR FEDERAL EDUCATIONAL INSTITUTIONS

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### ABSTRACT

The objective of this manuscript is to propose a transparency score for the Integrated Reports (IR) published annually by Federal Educational Institutions (IFES) (Federal Universities and Institutes). The approach of the proposed index to assess the transparency of the IR is based on the use of new technologies, focusing on the perspective of the information user, and is composed of aspects of the format of the IR and technological tools. The methodological procedures consist of a systematic review of the literature based on articles. The results indicate that there is still a long way to go for the IFES that disclose the IR to move from formal disclosure to substantial disclosure, and thus the IR ceases to be prepared with technical language, jargon, and complicated terms, to facilitate its understanding by its readers.

**Keywords:** Transparency. Public Administration. Accountability.

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## **INTRODUCTION**

This research contribution to the literature by offering an innovative approach to assessing IR transparency in the era of new technologies, focusing on the user's perspective, using an index composed of aspects of the IR format and technological tools. The object of study will be the content of the IR published by Federal Education Institutions (IFES) in 2022, which covers the mandatory period, established by the Federal Court of Auditors (TCU), for annual accountability through the IR for public entities. The analysis of the results allowed us to assess the evolution of IR transparency of Brazilian public IFES over time. The objective of the manuscript is to propose a transparency score for IR published by public HEIs (Federal Universities and Institutes). The structure of the text consists of this introduction, followed by the methodological procedures, followed by the discussion of the results, and finally the conclusions.

## **METHODOLOGY**

Initially, a systematic review of the literature was carried out in scientific article databases such as SPELL, SCIELLO, Google Scholar, and journals (CAPES portal), where the search keywords “transparency indexes of integrated reporting in the public sector” and “integrated reporting in the public sector” were used. Works published between 2017 and 2023 were chosen, and the research is characterized as exploratory and qualitative. The proposed analysis instrument is the transparency index developed to measure the quality aspects of the report, which involve aspects that facilitate the understanding and transparency of IR information, with a maximum score of 20 points, according to the table1.

## RESULTS AND DISCUSSION

TABLE 1: INTEGRATED REPORT QUALITY INDEX

Dimension	Items	Score	Authors
Comprehensibility/Format	Disclosure of the Materiality Matrix	0 = Not disclosed; 1 = Disclosed	Gerwanski et al. (2019)
	To what extent do graphs, infographics, and/or tables clarify the presented information?	0 = No graphs and/or tables; 1 = 1–10 graphs and/or tables; 2 = 11–20 graphs and/or tables; 3 = 21–30 graphs and/or tables; 4 = ≥ 30 graphs and/or tables	Cooray et al. (2020)
	Glossary size	0 = No glossary; 1 = Less than 1 page; 2 = Approximately 1 page; 3 = 1–2 pages; 4 = ≥ 2 pages	Cooray et al. (2020)
Conciseness	Number of IR pages	0 = Not applicable; 1 = More than 200 pages; 2 = 151–200 pages; 3 = 101–150 pages; 4 = 51–100 pages; 5 = Up to 50 pages	Pistoni et al. (2018)
Easy Navigability	Navigation menu	0 = Not disclosed; 1 = Disclosed	Klimko & Juhászová (2022)
Document Clarity and Visual Appeal	Detailed index with hyperlinks, hypertexts, and infographics linking to external sources, the entity's website, or other documents	0 = Not disclosed; 1 = Disclosed	Pistoni et al. (2018)
Document Accessibility	Highly accessible IR content; users can filter data and create a personalized IR; highly interactive web platform; possibility to access the report via	0 = Not disclosed; 1 = Disclosed	Pistoni et al. (2018)
Technological Elements	LinkedIn, Twitter, Facebook	0 = Not disclosed; 1 = Disclosed	
	Type of IR navigation (letter format, landscape text format)	0 = Not disclosed; 1 = Disclosed	Klimko & Juhászová (2022)
	Videos	0 = Not disclosed; 1 = Disclosed	
	QR codes	0 = Not disclosed; 1 = Disclosed	
Total	20 points		

Source: Prepared by the authors (2025).

The IR format has been widely studied in the literature, with emphasis on the research by Pistoni et al. (2018) and Cooray et al. (2020). The first analysis considered the conciseness of the document (number of pages) and accessibility. The second proposed five quality characteristics, including relevance, faithful representation, understandability (clear and concise), comparability, and timeliness. Klimko & Juhászová

(2022) adopted an approach that combines content aspects to evaluate the IR, such as the presence of the materiality matrix.

As for graphs, infographics, and/or tables, they clarify the information presented, and it is recommended to expand the use of these tools (Cooray et al., 2020). Regarding technological elements, the navigability of the IR, with its availability on the IFE website and with navigation menus within the document, makes it easier for internet users (stakeholders) to search for information in an organized, simplified, and customized way that meets their needs (Klimko & Juhászová, 2022). Regarding the clarity/visuality of the IR, the presence of communication tools such as a detailed index with hypertexts, hyperlinks, and infographics affects the perception and power of the message that influences the user's perception of the information (Pistoni et al., 2018).

Regarding the accessibility of the IR, this is measured by the user's availability to select data by filters and generate a personalized report through an interactive web platform, as well as the possibility of accessing the report through LinkedIn, Twitter, and Facebook (Pistoni et al., 2018).

The presence of infographics and illustrations enhances the representation of the organization's performance and perspectives. When presented in an integrated manner, these visual tools improve the understanding of value-creation processes and foster stakeholder consensus (Nicolò et al., 2022). Regarding the factors that influence the level of transparency of HEIs, they should improve their information disclosure systems by implementing innovative IT systems to meet stakeholders' requests for clear information disclosure (Rella et al., 2022).

## CONCLUSIONS

Accessibility and clarity indices, as well as technological elements, help readers understand the information disclosed in the IR (Toit, 2017). The main objective of the IR is to communicate the performance and perspectives of organizations to their stakeholders in a clear and accessible manner, to minimize criticism about its complexity and lack of clarity (Raimo et al., 2022). Furthermore, technological elements bring even more flexibility and facilities for entities seeking transparency and stakeholder engagement with IR in the form of a letter in landscape text format, videos, and QR Codes (Klimko & Juhászová, 2022).

In this way, the (IR) composed of key performance indicators that include financial, social, and environmental aspects, offers a more holistic view of the activities and results of HEIs and thus allows management to focus on the needs of public service users.

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