

Análise dos fatores explicativos do ranking da qualidade da informação contábil e fiscal [

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text (article)

Analítica

This research analyzes the explanatory factors of the Accounting and Tax Information Quality Ranking of Brazilian municipalities for the year 2019. As a quantitative metric, the GLM regression model with Gamma Distribution and the identity link function were used. The 5.570 Brazilian municipalities were analyzed, and 2.013 were excluded. The results showed that the variables FIRJAN Index of Municipal Development (IFDM), Municipal Management Effectiveness Index (IEGM) and GDP per capita, the cities located in the Southeast and North regions and municipal management with a bias of left-center party ideology influence in the ranking note

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