

Legal, normative, and responsive frames in the debate about the reform of Brazilian Courts of Accounts

Bruno Batista de Carvalho Luz ^{1 2}

Edson Ronaldo Guarido Filho ^{3 4}

Marcos de Moraes Sousa ^{2 5}

¹ Universidade de Brasília / Programa de Pós-Graduação em Administração, Brasília / DF – Brazil

² Universidade Federal de Goiás / Programa de Pós-Graduação em Administração, Goiânia / GO – Brazil

³ Universidade Positivo / Programa de Pós-Graduação em Administração, Curitiba / PR – Brazil

⁴ Universidade Federal do Paraná / Programa de Pós-Graduação em Gestão da Informação, Curitiba / PR – Brazil

⁵ Instituto Federal Goiano, Ceres / GO – Brazil

This research describes the frames associated with the mobilization process around the debate about the reform of Brazilian Courts of Accounts (TCs) from 2000 to 2017. Through legitimacy accounts of legal and non-legal actors, three frames were identified: legal, associated with regulation, reframing, and legal compliance of TCs; normative, associated with the transition from political management to the technical competence of TCs and; responsive, associated with the social visibility of TCs. The data consisted of parliamentary speeches, public hearings, debates, news broadcasts, and interviews with representatives of specific segments such as professional corporations, media, academia, and organized civil society. The findings shed light on the procedural dimension of legitimacy in Justice organizations and highlight the emergence of professional corporations as mobilizing entities in the three spheres of segmentation; the emergence of a ceremonial tonic in aspects that promote inter-organizational behavior, and; the progressive increase in responsiveness linked to the field as a result of the entry of specific segments of society in the debate. The results deepen the political-discursive nature of institutional change.

Keywords: legality; legitimacy; frames; courts of accounts; public administration.

Legal, normativo e responsivo: *frames* no debate sobre a reforma dos Tribunais de Contas brasileiros

Esta pesquisa teve como objetivo descrever os *frames* (enquadramentos) associados ao processo de mobilização em torno do debate sobre a reforma dos Tribunais de Contas brasileiros (TCs) no período de 2000 a 2017. Por meio de *legitimacy accounts* (assertivas de legitimidade) de atores legais e não legais foram identificados três *frames*: legal, associado à regulação, resignificação e conformidade legal dos TCs; normativo, relacionado à transição da gestão política à competência técnica dos TCs e; responsivo, ligado à visibilidade social dos TCs. Os dados analisados consideraram discursos parlamentares, audiências públicas, debates, notícias e entrevistas com representantes de segmentos específicos como corporações profissionais, mídia, academia e sociedade civil organizada. Os achados lançam luz sobre a natureza processual da legitimidade em organizações institucionalizadas, como é o caso dos TCs, e destacam: a emergência das corporações profissionais enquanto entes mobilizadores das três esferas de segmentação; o surgimento de tônica cerimonialista em aspectos fomentadores do comportamento interorganizacional e; o aumento progressivo da responsividade ligada ao campo como decorrência do ingresso de segmentos específicos da sociedade no debate. Os resultados aprofundam a natureza político-discursiva da mudança institucional.

Palavras-chave: legalidade; legitimidade; *frames*; tribunais de contas; administração pública.

DOI: <http://dx.doi.org/10.1590/0034-761220200394>

Article received on May 06, 2020 and accepted on September 17, 2020.

[Translated version] Note: All quotes in English translated by this article's translator.

ISSN: 1982-3134 

Legal, normativo y responsivo: *frames* en el debate sobre la reforma de los tribunales de cuentas brasileños

Esta investigación describe los marcos (*frames*) asociados al proceso de movilización en torno al debate sobre la reforma de los tribunales de cuentas (TC) brasileños en el período de 2000 a 2017. A través de los relatos de legitimidad de los actores legales y no legales, se identificaron tres marcos: legal, asociado a la regulación, resignificación y cumplimiento legal de los TC; normativo, asociado a la transición de la gestión política a la competencia técnica de los TC; y responsivo, asociado a la visibilidad social de los TC. Para el análisis de los datos se consideraron los discursos parlamentarios, audiencias públicas, debates, noticias y entrevistas con representantes de segmentos específicos, como corporaciones profesionales, medios de comunicación, academia y sociedad civil organizada. Las conclusiones arrojan luz sobre la dimensión procesal de la legitimidad en los tribunales y ponen de relieve: el surgimiento de las corporaciones profesionales como movilizadoras de las tres esferas de la segmentación; la aparición de un tono ceremonial en aspectos que fomentan el comportamiento interorganizacional y el aumento progresivo de la capacidad de respuesta vinculada al campo como resultado de la entrada de segmentos específicos de la sociedad en el debate. Los resultados profundizan el carácter político-discursivo del cambio institucional.

Palabras clave: legalidad; legitimidad; *frames*; tribunales de cuentas; administración pública.

1. INTRODUCTION

Relations at the level of society, to a large extent, are produced in a mediated way through an understanding of the concept of legitimacy, which is the context in which various entities emerge. This is the case for institutionalized organizations (Guarido, Luz & Silveira, 2018) due to their relevance to the social and institutional contexts of the state order and impact on issues of life in society, such as respect for laws, social cohesion, and economic development (Guimaraes, Gomes & Guarido, 2018). From this perspective, this study focuses on the context of the Supreme Audit Institutions (SAI), the organizations responsible for exercising democratic control over the application of public resources in Brazilian society, which are known as Courts of Accounts (*Tribunais de Contas* - TCs).

SAIs are historical organizations and, in comparison to the constitutional powers, they have withstood diverse political and administrative contexts without suffering much damage (Speck, 2000). In Brazil, although very close to the Legislative Power, the TCs represent autonomy and independence in relation to other powers, acting largely through their own decision and sanction mechanisms (Willeman, 2017) and structured in 33 courts, independent of each other, with responsibility for external control over the application of public resources in the three spheres of the federation: federal, state and municipal governments.

The institutional outlines of these organizations, although constitutionally defined, appear in practice as a complex, ambiguous political space and generator of narrative disputes between different groups. This is illustrated, for example, by discursive images of the TCs as entities similar to the legal authorities, mobilizations of ideas for greater technical insertion in external control processes, and vocalizations for the democratization of control spaces. Thus, it is the imprecision of the boundaries regarding the exercise of control practices, and even the multiplicity of social representations about the TCs, from which the acts pertaining to the contestation and validation of the legitimacy of these organizations derive.

In the national context, the TCs have been valued with the Federal Constitution of 1988 (CF/88), due to the introduction of variables linked to the exercise of social control and

governmental performance (Loureiro, Teixeira & Moraes, 2009; Speck, 2000). However, in recent years, these organizations have been the focus of debates about their involvement in corruption cases, the reach of their jurisdictional control power, the national standardization of the external control process, and the extinction of the courts, as reported in the media and in specialized vehicles (Abraham, 2016; Araújo, 2017; G1, 2017; G1 CE, 2017a, 2017b; O Globo, 2017; Oliveira, 2008; Viana, 2017). The profusion of statements and arguments around these themes constitute a field of dialogue and discussion on the need for reform of these organizations (Luz, Sousa & Guarido, 2019) in relation to issues such as institutional configuration (Lino & Aquino, 2018), politicization of performance (Arantes, Abrúcio & Teixeira, 2005), social permeability (Rocha, Zuccolotto & Teixeira, 2020), bad practice design (Lino & Aquino, 2020), compliance mechanisms (Azevedo & Lino 2018) and procedural elements (Rocha, 2013), which expose the legitimacy of TCs to social assessment.

In addition to the dialogical space, there are the contextual elements that outline and support the discussion regarding the reform of the TCs and that warrant consideration in this study: the crisis of legitimacy of the TCs in the 2000s, as an expressive political phenomenon of contestation and social criticism; the passing of the Fiscal Responsibility Act and the Clean Record Act, as a legal phenomenon with extensive repercussions for TCs; the reform of the judiciary, as a reference phenomenon for the governance architecture associated with TCs; the outbreak of Operation Car Wash (*Operação Lava-Jato*), as a mechanism of cultural expression about combating corruption and; a series of protests that occurred in 2013, as a responsive element related to the increase of social participation in debates in the public sphere (Luz et al., 2019).

As a field of debate, the discursive convergence mentioned is important insofar as it opens the space for voices of different actors; signals the possibility of capturing legal, normative, and responsive aspects; and offers fertile space for the use of mechanisms such as legitimacy accounts and framing strategies. The former is understood as discursive efforts that mobilize organizational legitimacy (Ashforth & Gibbs, 1990; Sheridan & Mote, 2017), and the latter relates to the discursive elements of meaning, framing, and the mobilization of collective action (Benford & Snow, 2000; Creed, Maureen & Austin, 2002).

This article contributes to the theoretical field, as we capture the discursive aspects for undertaking a cultural and procedural review of the legitimacy of institutionalized organizations as TCs. In addition, we consider the legal, normative, and responsive aspects in the context of the phenomenon. Contributions of an empirical nature are also evident, since the study highlights the use of legitimacy accounts and frames in the analysis of the discursive mobilization around the reform: the emergence of professional corporations as mobilizing entities in the three spheres of analytical segmentation; the emergence of a ceremonialistic tonic around the change of interorganizational behavior; and the progressive growth of responsiveness in the field due to the entry of specific segments of society in the debate.

Given the context presented, the study aims to describe, through legitimacy accounts of legal and non-legal actors, the frames associated with the mobilization process around the debate on the reform of Brazilian TCs from 2000 to 2017. To this end, the theoretical design that underlies the study is first described. Next, the methodology and procedures performed are explained. After this, we discuss the

mobilization process around the reform through the lens of three different frames: legal, normative, and responsive. Finally, we make recommendations of possible areas to explore in future works.

2. LEGALITY, LEGITIMACY, AND FRAMES

This work is based on the notion of legitimacy supported by the relationship between organizational institutionalism and socio-legal studies. Thus, the theoretical framework of support presents two points of argument: a. the first is linked to the concepts of legal environment, legal field, and agency, since it is aimed at understanding the debate around the reform of TCs from the perspective of actors at the intersection of the organizational and legal fields; and b. the second is focused on the mechanisms of legitimacy accounts and frames, considering the discursive component associated with the object of study.

a. Regarding the notions of legal environment, legal field, and agency, we shift the institutional reasoning focused on the institutional environment to the legal perspective. Through a convergence between organizational and socio-legal studies (Edelman & Suchman, 1997; Scott, 1994) it is emphasized the existence of a legal environment (Edelman, 1992) focused on the constitution and the formatting of the rules on legality, a space that has been historically neglected by scholars from organizations (Greenwood, Oliver, Sahlin & Suddaby, 2008). Thus, the legal environment for organizations can be understood as an “arena in which organizations collectively construct the meaning of compliance” (Edelman, Leachman & McAdam, 2010, p. 656), through norms and practices with legal content that are spread throughout the organizational field (Edelman, Fuller & Mara-Drita, 2001).

As for the notion of the legal environment, the organizational field’s analytical focus highlights the meso level of analysis perspective (Kluttz & Fligstein, 2016), which DiMaggio and Powell (1983, p. 76) refer to as the “recognized area of institutional life.” By drawing a parallel with legal studies, the space for the notion of the legal field is opened, understood by the set of “*courts, legislatures, administrative agencies, legal academy and all legal actors, as well as the various parties that enter the legal system on an occasional basis*” (Edelman, Krieger, Eliason, Albiston & Mellema, 2011, p. 900). The main difference between the two fields lies in the logic of efficiency and rationalization that exists in the organizational fields versus the logic of rules and rights that takes precedence in the legal fields (Edelman et al., 2010).

Furthermore, an important point in the discussion about organizational institutions and fields is the concept of agency as “*the actor’s ability to have some effect on the social world-altering rules, relational ties, or distribution of resources*” (Scott, 2008, p. 77). The mechanism of agency provides an opening for analyzing the power of certain agents in the interpretation, mobilization, and conduct of institutional change processes. In legal studies, the context for the object of analysis in this article, the agent-based perspective can be seen, for example, in the performance of professional corporations with regard to legal change based on the forming of managerialized legal awareness, the framing of legal arguments in terms of the performance of organizational actors, and judicial deference to the organizational constructions of the law (Edelman, 2016).

b. Concerning to the discussion of legitimacy accounts and frames, it stands out that former conceptions of organizational legitimacy are based on the idea of social acceptance and credibility as organizational resources required for assuring survival in the social environment (DiMaggio & Powell,

1991; Greenwood et al., 2008; Scott, 2008). Conversely, from a procedural perspective, legitimacy can be understood as “*a structured set or sets of formal or emerging activities that describe how an actor acquires affiliation with an existing social order or category*” (Suddaby, Bitektine & Haack, 2017, p. 462). This reading allows legitimacy to be understood as socially constructed and negotiated, and it can be identified in three possible areas: language and communication, theorizing processes, and ideas of identification/categorization (Suddaby et al., 2017). In this study, the focus on language and communication was adopted to understand the phenomenon.

The process of the social construction of legitimacy through the discursive path, therefore, requires attention to two elements: legitimacy accounts and frames. Legitimacy accounts, as the explanations, excuses, and justifications used by organizations or certain actors to invoke (Ashforth & Gibbs, 1990), or even to maintain organizational legitimacy (Sheridan & Mote, 2017), are evidenced in several studies, both as a resource for the methodological design of research and as an element of the debate in the interactional context (Creed et al., 2002; Elsbach, 1994; Lamertz & Baum, 1998; Sheridan & Mote, 2017).

Framing processes, on the other hand, are elements widely used in the theory of social movements. They are used to identify the “*cognitive bases for collective action*” (Creed et al., 2002, p. 479) and center on the understanding of the mobilization and counter-mobilization of “*ideas and meanings*” (Benford & Snow, 2000, p. 613). For example, the framing strategy is used in research to understand topics such as flood risk (Escobar & Demeritt, 2014) and the disappearance of languages (Rivenburgh, 2013). It should be noted that when mentioning framing, reference is made to the process, while in evoking frames, the focus is on the notion of frames of reality, an aspect on which this study is based to a large extent.

Therefore, the theoretical articulation that underlies the research is firstly based on the intersection between organizational institutionalism and socio-legal studies, insofar as it considers the legal dynamics related to the reform of TCs as an ambiguous, political, and constituted space and the organizations that compose it as cultural entities that, when responding to the demands of the field, mobilize in the legal sense. Secondly, to establish the theoretical mechanisms for delimiting the contours of the phenomenon, particularly the actors and ideas that mobilize the discourse in the legal, organizational, and social spheres, we give attention to organizational and legal fields, focusing on their logics and intersecting boundaries. Finally, to instrumentalize the analytical process around the discursive component of the object of analysis, we opted for the use of legitimacy accounts and framing resources.

3. METHODOLOGICAL PROCEDURES

The study employed an exploratory-descriptive qualitative approach, a longitudinal time horizon, and a case study strategy (Saunders, Lewis & Thornill, 2009). It also adopted a level of organizational field analysis, understood as the set of actors, legal and non-legal, which were part of the debate on the reform of the TCs in the period 2000 to 2017, a timeframe chosen due to the wide debates around the legitimacy of TCs that began in 2000. The discursive aspects of the debate around the reform were delimited as a unit of analysis.

Based on the data collection between August 2017 and January 2018, 198 documents were analyzed in order to preliminarily investigate the field. The documents were segmented as follows:

- a. Fifty legislative documents, including 40 draft amendments to the Constitution (PECs) linked to the TCs, with their respective explanatory statements (between 1995 and 2017), four videos of public hearings, and six parliamentary speeches that took place within the scope of the discussion of PECs 028/2007, 329/2013, and 302/2017 in the Legislative Power;
- b. Twenty-three documents collected from the institutional portals and websites of social movements linked to the reform of TCs;
- c. Four presentations on the theme, three of which were debates on the reform of the TCs and a plenary session at the Supreme Federal Court (STF) on the judgment of the extinction of the Court of Accounts of the Municipalities of the State of Ceará;
- d. Nineteen items of written communication, seven of which were books on TCs, and 12 were technical and associative journals produced by professional corporations linked to these organizations;
- e. Thirty-one documents of events held by professional field corporations under discussion; and
- f. Seventy-one documents from the media, including 19 opinion articles, 48 journalistic articles, one report, and three interviews about TCs.

The gathering of the documents was exploratory and conducted according to their thematic pertinence to the subject under discussion, in this case the reform of the TCs, as well as the complementary recommendations of some interviewees.

The interviews were conducted with 21 individuals in the same period mentioned above, in a semi-structured manner and through the snowball sampling technique (Creswell, 2007). They were intended to further explore the organizational field dynamics analyzed and to complement the information from the documents. The corpus of the interviews totaled 15 hours and 22 minutes of recording, representing an average duration of 43 minutes for each interlocution. For the purpose of positioning the discursive aspects, the interviewees were segmented into five categories of actors, legal and non-legal, namely: professional corporations, media, organized civil society, academia, and the judiciary. The actors interviewed were selected based on the individual and organizational level of involvement and positioning in relation to the debate around the reform.

The data analysis was performed using the content analysis technique (Bardin, 2011), with the support of the qualitative analysis software NVivo®. The analysis was structured in two stages:

1. The first stage involved freely selecting critical incidents (discursive or not) of a legal, managerial, and social nature in the context of the primary and secondary data gathered.
2. The second stage contextualized the incidents raised in three different frames, according to the logics that supported them: legal, normative, and responsive. For the legal framework, the grouping of incidents related to formal and prescriptive legal provisions and the legal sense and meaning associated with these instruments was considered; for the normative frame, we considered the grouping of incidents that referred to the practical aspects of influence on the organizational behavior of the TCs and aimed to highlight the resources for reframing the management practices and purposes of these organizations; finally, the responsive frame grouped incidents involving

actions and discourses linked to the social visibility of the TCs, as a way to characterize the social extension of the theme.

4. MOBILIZATION AROUND REFORM: THE LEGAL, NORMATIVE, AND RESPONSIVE FRAMES

This section is divided into two parts. The first part presents the discursive mobilization around the reform of the TCs from 2000 to 2017, from the perspective of the legal, normative, and responsive frames. The second part discusses, based on the results found, the frontiers of observation of the phenomenon. The outlined frames contribute to the contextual reading of the analyzed phenomenon from the perspectives of the regulatory mechanisms, reassignment, and legal compliance around TCs; the reframing elements of the organizational practices, through the progressive transition from political management to revitalizing the technical competence of TCs; and the progressive increase in the social visibility of TCs as a mark of responsiveness identified throughout the process.

4.1 Legal Frame: Regulation, Reframing, and Legal Compliance of TCs

From the perspective of the mobilization process associated with legality and legal reframing, it was possible to observe: 1. the history of proposals for positive legal rules through the PECs; 2. signs of engagement with legal and legislative institutions; and 3. the expression of the construction of legality and legal reframing as elements emerging from the debate as, in the first instance, a new way of seeing TCs and, in the second instance, a contextual aspect aimed at meeting the expectations of a detailed Brazilian legal culture.

1. In the proposals of legal rules enactment through the PECs, it was observed that, despite the discussion in terms of ideas, the criticism of the current TC model not only occurred within the logic of the debate but also took place over the years in the seat of the Legislative Power. Thus, when considering the 40 PECs from 1995 to 2017, it was found that the themes centered on:

- Setting the mandate and number of TC members (five PECs);
- Skills improvement (three PECs);
- The criteria for appointing and choosing TC members (18 PECs);
- The extinction of TCs (six PECs);
- The form of composition and creation of external control mechanisms for TCs (five PECs);
- The creation of an external control audit within the scope of TCs (one PEC);
- The national standard for the external control process (one PEC); and
- The fixation of TCs as permanent agents (one PEC).

The themes guided by the legislative scope, therefore, largely reflect the nuclei of the debate occurring in recent years (Ramires & Rocha, 2015; Rocha, 2002). Recently, the debate on the legitimacy of TCs has shifted from their extinction to an approach aimed at the improvement of these institutions. In this scenario, the discussions around three PECs stood out: 329/2013, 040/2016,

and 022/2017, which are the subject of the following discussion considering the prism of legal and legislative engagement associated with them.

2. In respect to organizational engagement with legal and legislative institutions, there was an initial mobilization linked to the contextualization of the legislative field regarding the ephemerality of the debate and the lack of interest in the discussion related to the reform of the TCs, as well as the lack of legitimacy as an element associated with legislative risk, as the excerpts below show:

(...) these guys never moved, not even in the most critical moment, when they arrested the [members of] Rio court almost entirely and it started to be discussed again (...) Congress is not interested in that. They are not the texts that will advance [in legislative houses] (Interviewee 15 – Media).

Today, the timing for parliament is anticontrol, and technically strengthening TCs would be a loss of power for them (Interviewee 12 – Professional Corporations).

Still, within the scope of movement in the Legislative Power, as well as in the Judiciary Power, the contracting of parliamentary advisory and advocacy services by one of the professional corporations linked to the TCs is noted, which signals the structuring of the entities in the field in terms of organized legislative and judicial insertion.

3. In observing the construction of legality and legal reframing as emerging elements of the debate, it was possible to observe the invocation of a continuum between the technical and the political poles, largely illustrated by comparing the TCs with the Judiciary and Legislative Powers, as a portrait of the reframing of the role and the legality associated with these institutions, as described below:

Much is said: the TC is an auxiliary body of the Legislative Power, as if we were there to type some reports for the Legislative Power, and that is not it. The TC is an independent institution, which does not depend on the functioning of the Legislative Power, (...) the court needs to resemble the Judiciary Power and not the Legislative Power, because if it works on the basis of the Legislative Power, it will not pass on an idea to society that it does due legal process, away from the passions that are typical of the Legislative Power (President of professional corporation, Chamber of Deputies, 2017).

The invocation of values and social constructions was also observed, focusing on cultural aspects that refer, from the perspective of the interviewees, to a detailed and excessively positive legal culture as the guiding thread of the discussions around legality, as shown in the following statements:

Certainly, the fault of the behavior of those who are chosen does not lie in politics, but perhaps in society; there is no society, there is no corrupt parliament or court if society itself is not corrupt (Representative of the Brazilian Bar Association – OAB, Chamber of Deputies, 2017).

It is much more a response in our Brazilian culture of a detailed right, of a right that stems from Roman law, where the principles and even the rules expressed are not followed (Interviewee 03 – Professional Corporations).

In short, the legal framework orders the facts analyzed from the perspective of the mechanisms of regulation, reframing, and legal compliance of TCs. Thus, despite the fact that the proposed PECs did not take place in the practical legal reality, the records bring to light the efforts of mobilization with a prescriptive bias and legal conformity of the TCs, in addition to discursively demarcating controversial issues related to the realization of the constitutional role and to the improvement of the organizational and procedural mechanisms of these courts, anchoring the legal debate in a notion of TC closer to the Judiciary and less similar to the Legislative.

4.2 Regulatory Framework: From Political Management to the Technical Competence of TCs

As a normative process associated with behavior change at the interorganizational level, it was possible to observe: 1. the redefinition of the role of professional corporations, as agency mechanisms that express the performance of an interested collective entity, firstly, in collective representation and, secondly, in the regulation of the organizational field; and 2. the design and application of mechanisms that influence soft enforcement, such as the Program for the Modernization of External Control of Brazilian States and Municipalities (PROMOEX) and the TCs Quality and Agility Program (QATC).

1. Regarding the re-signification of the role of professional corporations, the agendas proposed by the corporations, from 2003 to 2017, evolved from a focus on strictly corporate action and socialization among associates, in dialogue aimed at improving TCs as a system. In this sense, the themes related to this historical survey considered several dimensions: the field of symbolic representation and the formation of organizational identity, the structural aspects and changes in organizational behavior, the relational dimensions of TCs, and performance based on instruments and the deliberations of professional corporations.

Along with these issues, discursive aspects around the reframing of the role of professional corporations were identified. In this sense, the evidence demonstrated, from a first perspective, the representation of professional corporations as organizations very close to the political-corporatist game, characterizing them on the basis of their integration and socialization activities, as reported below:

Associations have never been good sources, because I think they engage in activism very close to the political game and corporatism (Interviewee 14 – Media).

Class associations held parties, meetings, made agreements to get discounts, discussed salaries, something like that. Nothing related to the system, so much so that few people participated and had no expressiveness (Interviewee 11 –Professional Corporations).

The professional corporations also demonstrated intermediate positions of neutrality, in which there was a role of inspection and surveillance of the external control system, positioning based mainly on the lack of effectiveness of formal monitoring instruments, such as, for example, internal affairs.

So, they are very important; they do corporate lobbying, but they also function in the supervisory role of the authorities (Interviewee 15 – Media).

From another perspective, it was possible to highlight a second view of professional corporations, this time less linked to functional corporatism and more to the structural and purposeful debate about the external control system.

If they show themselves to be basically class-based entities, they will have no support from society. It must be made clear that our interests are not merely classist; they are institutional interests, so this common agenda, this agenda for improving control tends to be better accepted by society (Interviewee 07 –Professional Corporations).

2. With regard to the design and application of mechanisms that influence soft enforcement from programs such as PROMOEX and the QATC, it should be noted that it was possible to observe for PROMOEX a characterization of exogenous origin to the TCs' system, although it subsequently received institutional support from entities within the field. It was also observed that, although designed from the perspective of promoting the improvement of the system, the perception of the program resulted, to a large extent, in the structuring and offering of resources to the TC system, without effectively entering into systemic and structural reforms.

PROMOEX was kind of top to bottom. It was an initiative of the Ministry of Budget and Management (...) that did not start from the control system (Interviewee 11 – Professional Corporations).

In addition, besides PROMOEX, it was possible to observe the performance of the professional corporation called ATRICON (Association of Members of the Brazilian Courts of Accounts) within the scope of the QATC, divided into two fronts: one concerning the resolutions/guidelines through which the corporation makes recommendations to TCs, and another through the TCs' Performance Measurement Framework (MMD-TC), the assessment of the TCs based on pre-established performance criteria (Atricon, 2017a). This initiative emerged, according to the perceptions of the interviewees, as an organizational response to the criticisms and challenges experienced by the TCs.

QATC was also observed as the main point of reinforcing the idea of reframing professional corporations since, due to the movement to reorganize the performance of the TCs aimed at institutional improvement, this instrument opened a new front of discussion in the field, founded based on corporations, which, on some occasions, had their performance compared to that which the National Council of Justice (CNJ) adopts with the Judiciary.

Before, it acted more like a corporate class association, and today it acts much like a legal agent similar to the CNJ. So, it is a legal agent that has tried to influence the performance of TCs. It cannot oblige the TCs, but it has stimulated, with the MMD-TC, the effectiveness indexes of the TCs; it has edited resolutions, for example, aimed at stimulating and standardizing performance (Interviewee 01 – Academia).

At the MMD-TC headquarters, some perceptions emerged. Firstly were those related to the maintenance and adherence strategies of the tool by the TC system, such as exemption from ranking and dissemination of the results obtained by the tool. Secondly, those linked to the measurement framework as an instance of knowledge and not, effectively, of performance, mainly in the face of the absence of coercive nature. Both are represented in the following statements:

It was a very rich moment to face our own problems. That which is not uniform, we will standardize, what we don't have, let's go and seek it. Exposing it, but within the system. Voluntary adherence was only possible, because it was not ranked and because it was not exposed (Interviewee 11 – Professional Corporations).

The measurement framework seeks to know the system; however, it is necessary not only to know, but to recognize that it is necessary to change. These milestones allow us to know the system, but insofar as they are not published, insofar as the data obtained are not taken into account and recognition of deficiencies is not allowed (...), the milestone is made by a class entity, and it does not have the strength to impose behavior (Interviewee 07 – Professional Corporations).

In summary, the normative frame points to the effort of re-signifying organizational practices through the transition from political management to the revitalization of the technical competence of the TCs. At this point, we highlight the discursive process of re-signification of the role of professional corporations, from a recreational cladding to the instrumentalization of the technical debate and the improvement of the TCs. As a result, there was the re-signification of the practices of induction and performance evaluation of the TCs, following the example of PROMOEX and QATC.

4.3 Responsive Frame and Social Visibility of TCs

As a responsive process, associated with the integration between groups from the political and legal spheres, it was possible to observe: 1. the inclusion of organized civil society groups in the debate, mainly in the second decade analyzed, that is, from 2011; and 2. the identification of the centrality of the responsiveness movement around the performance of professional corporations.

1. With regard to the insertion of organized civil society groups in the debate, mainly in the second decade analyzed, that is, from 2011, there were movements associated with responsiveness around the TCs reform debate, such as the campaigns of the minister and citizen councilor, the movement for democracy in the TCs, technical advisor campaigns, a movement to change the TCs, and a manifesto of lawyers, among others.

The campaigns of the minister and citizen account judge were first recorded by an application for the post of minister of the Federal Court of Accounts (TCU), based on the support for court depoliticization in 2011. Since then, they have spread to several states and evolved to disseminate the notion that TCs and their positions are public spaces for access to society as a whole.

The citizen adviser is a proposal within the current regulatory framework, which seeks to democratize and qualify the choice of the political body (Interviewee 02 – Professional Corporations).

The technical account judge campaign (Pessoa, 2017) brings technicality as a requisite for the choice of the occupant of this position, mainly starting from the technical careers that make up the TCs, so that the name indicated and endorsed by the population is supported by the criteria defined by the Constitution.

The technical advisor campaign is centered on recruiting a technician from external control who is able to conduct this election process. This is different from the citizen adviser campaign, in which I can recruit someone from society, technical or not (Interviewee 07 – Professional Corporations).

Regarding the manifesto of lawyers (Legal Adviser [Conjur], 2017; Conti, 2016, 2017), this initiative arose due to a discussion on the constitutionality of the inspection of TCs by the CNJ, in order to make possible the construction and support of a minimum consensus on the legality of certain arguments.

The idea came up in a moment when one of the PECs was being discussed (...), and the intention was to try to have a minimum legal consensus on a future model (Interviewee 01 – Academia).

The Movement for the Improvement of TCs (MUDATC), in turn, represents a more comprehensive effort, through professional corporations, to broaden the debate on the improvement of TCs.

MUDATC is a movement of associations (...), and we try to incorporate it and make it grow, so that it can belong to the whole society, and if not, there will be no reform in the TC. If society is not willing and desiring of change, it will not happen (Interviewee 02 – Professional Corporations).

2. Regarding the identification of the centrality of the responsiveness movement around the performance of professional corporations, this line of action comes mainly from the need to infuse TCs with social values in the midst of a context of ignorance and social challenge, since the current mobilizations, to a large extent, present a characterization endogenous to the system, with little social impact, as the excerpts below show:

One of the entities that are evaluated in the surveys we do are the TCs. They are the most poorly evaluated, for a long time. The TCs are unknown to the population and you see that they are not effective (Interviewee 21 – Organized Civil Society).

These are movements that arose from the TCs themselves, from the civil servants, and from representatives of the Public Ministry; the population did not join. If you look closely, the OAB has not fully joined, organized civil movements have not fully joined, and dispersed citizens did not adhere completely (Interviewee 11 – Professional Corporations).

As of 2011, the evolution of the participation of social movements in the debate on the reform of TCs was identified in many diverse aspects, among them: support for applications for deliberative positions linked to TCs; mobilization around the meaning of legal provisions linked to the process of choosing TCs' members; movements associated with expanding democratization and combating

corruption in TCs; and movements associated with the understanding of legality, despite the legal movement. All these aspects are signs of the movement to expand the social permeability of the debate, as reported below:

How do you defend the non-extinction of a TC that has just approved the accounts of a mayor with 140 restrictions? How do you defend the existence of a TC like this? As I said, if we go back all the way, before the existence of the TC (...) and go through the same criteria for checking and auditing these accounts, we would not find only 140 restrictions, but 140,000 restrictions. The simple existence of TCs already makes the expense authorizer, along with the manager, think twice before placing his signature on the document. Now imagine an improved TC, fulfilling its role with strength and efficiency (Interviewee 19 – Organized Civil Society).

In sum, the responsive frame delineates the space of the debate on reform linked to the social visibility of TCs. This contour, which emerged from the political fraction of the debate, influenced the execution of the technical advisor and citizen campaigns and the design of movements such as the MUDATC. Their extensions represent potential aggregators at the societal level. It is also worth mentioning the resulting pendular discursive aspect. In the first moment, the legitimacy of the TCs is contested through the organizational politicization of their actions. In the second moment, the defense of the social relevance of these organizations through the institutional route, represented by their reputational capital derived from the Brazilian constitutional and social order.

4.4 Legality, Normativity, and Responsiveness: Frontiers of Observation of the Phenomenon

With the frames of legal, normative, and responsive orientation in place, this section discusses them from a systematic perspective. To obtain the necessary theoretical clarity, we highlight that they are different views, and non-exclusive, for the interpretation of the same phenomenon. Box 1, which is a guide to the proposed discussion, presents the frames by type of reform, main agents, role of the actors, definition of the problem, source of the problem, level of mobilization, solution of the problem, and ideal scenario.

BOX 1 FRAMES LINKED TO THE MOBILIZATION PROCESS AROUND THE REFORM OF TCS

Frame	Legal	Normative	Responsive
Type of reform	Legal	Behavioral	Social
Leading agents	Professional corporations and legal agents	Professional corporations and management agents	Professional corporations and social agents
The role of agents	Mobilization with legal agents	Mobilization with TCs' leaders	Mobilization with organized civil society

Continue

Frame	Legal	Normative	Responsive
Problem definition	A legal compliance problem	An organizational behavior problem	A problem of social invisibility
Source of the problem	Construction and legal reframing	Political behavior of TCs	Social ignorance about TCs
Mobilization level	Legislative and Judiciary	TCs' administrative instances	Organized civil society
Solution of the problem	Alteration of devices and legal reframing	Change in behavior of TCs, from political to technical	Convergence to societal values and greater social participation
Ideal setting	Legally compliant TCs	Organizationally legitimate TCs	Socially responsive TCs

Source: Elaborated by the authors.

From the perspective of the definition, in the legal perspective, the problem is seen as one of legal reconstruction and, thus, mediated to a large extent by the proposition of legal devices that prescriptively fit the reality associated with TCs, as well as the social recognition and redefinition of the discourse that mobilizes the debate around the proposition of these rules. In this perspective, the figure of the legally compliant TC is considered an ideal scenario, the rules of which are demarcated by a notion largely imbued with societal values. This is captured by the institutional-political theory (Talesh, 2009), which deals with organizational incursions into the legal space, mainly through interactions with the Legislative Power and, to some extent, with the Judiciary Power. In this chain, the socially produced legal value allows for greater insertion in the social reality that, being culturally constructed, adopts the understanding of the law as a “system of moral principles, scripted roles and sacred symbols” (Edelman & Suchman, 1997, p. 482).

Empirically, the episodes illustrated in the legal frame sequence the material-cultural dynamics associated with legality. When initially addressing the history of proposals to make legal rules positive through the PECs, it is possible to understand not only from a prescriptive bias, but above all, from an ideational view of the debate. In the sequence, when dealing with issues related to organizational engagement in the legal field, portrayed by the interface with legal and legislative institutions, one moves towards the contact zone between the organizational-legal sections. Finally, by highlighting the elements linked to the cultural design on which the legal debate is based, for example, the discursive framework of a notion of TCs that is closer to the Judiciary Power and less similar to the Legislative Power, or even by invoking expressions such as “constitutional sentiment,” the social effect of the borders discussed here is revealed.

In the normative perspective, the problem is seen as having a behavioral basis associated with the organizational dimension, presenting the image of an organizationally legitimate TC as a solution for the ideal scenario, that is, predominantly technical to the detriment of political advances. In this second framework, there is a perception of the organization as a structure supported by the principles related to the social system in which it is inserted (Rossoni, 2016). This refers to the strategic mobilization at the field level as a relevant mechanism for the survival or even maintenance of the organizational legitimacy of this group of organizations in the face of the different audiences identified.

The practical reading of the normative framework presents a two-way dialogue. The first allows the framing the role of professional corporations as recreational, but it is also linked to the symbolism

of the represented classes and the TCs themselves, a portrait that has progressively migrated to a notion of technicality and professionalism. This reading, secondly, is reinforced by the design and application of mechanisms that influence soft enforcement, represented by the PROMOEX and QATC programs. Although constructed in a context permeated by the interference of professional corporations, these programs were adhered to by the TCs as a synonym of mimetism and effort towards organizational change.

As for the responsive perspective, the reading offered for the problem gains contour under the social perspective, that is, related to symbolism and the infusion of societal values arising from social participation in the process. Under this guise, the TCs would be presented by the notion of a socially responsive ideal and, therefore, would present values constructed in the societal scope, approaching the combination of social aspirations and legal authority discussed by Kagan (2009). Thus, by expanding the scope of the other frames, the responsive dynamic involves a greater diversity of actors in the debate.

The practical effect of the responsive frame denotes a movement to expand social participation in the debate. Some examples of this observation are found in the technical adviser and citizen campaigns, whose social extension was already perceived in the field, and in movements such as MUDATC. Furthermore, mention is made of the pendular movement to challenge legitimacy and, at the same time, reinforce the institutional role of these organizations. In other words, if there are flaws in the organizational plan that deserve to be discussed regarding the design of criticisms and proposals for improvement at the institutional level, the role of these organizations in the Brazilian legal and state order maintains the social outlines of relevance, meaning, and importance.

5. CONCLUSION

In seeking to understand the political-discursive nature of the mobilization process around the debate on the reform of TCs, this study identified three frames: legal, associated with the regulation, reframing, and legal compliance of TCs; normative, associated with the transition from political management to the technical competence of TCs; and responsive, associated with the social visibility of TCs. These findings enable extensions around the interfaces of understanding the “law of books” and “law in practice,” signaling a space of social construction designed from the performance of certain actors. The frames also reinforce the component of organizational legitimacy as a mechanism linked to the survival and social framework of organizations in the social environment to which they belong. Furthermore, they enable reflection on the element of responsiveness in organizations, insofar as they demonstrate organizations mobilized, based on actors and discourse, to expand the reach of and reinforce the legitimizing aspects of their performance.

Regarding the lessons about the TC reform process, when looking at the highlighted frames, it is clear that, although the process of institutional change is still ongoing and under construction, it is already possible to notice a discursive perspective of consolidating meaning in the legal structures, organizational aspects, and social factors that underpin the analyzed reality. In this view, the strategic role of professional corporations is highlighted as a link in the mobilization of meaning associated with the three perspectives. Attention is also drawn to the importance of managerial and political interventions in the objective reality that consider the combination of the three spheres (legal, normative, and responsive) as an effective way of producing social effects on

the legitimacy of TCs, which are threatened by the incompleteness and dissociation between the legal, organizational, and social.

In terms of research limitations, the apparent imbalance of the voices heard in the study is mentioned, concerning the prominence of professional corporations, although this did not affect the findings of the study as it was minimized by the triangulation of sources and informants. The timeframe of the study is also mentioned, which, if expanded, would make it possible, for example, to consider critical factors located in the period before 2000 and after the approval of CF/88, during a gap that appeared to contain important elements for future analysis, especially in view of the various attacks on the need for reform and extinction of TCs. Finally, mention is made of the possibility of analytical deepening of the frames discussed, a suggestion that, although it was not the subject of this study, can complement the understanding of the analyzed institutional change process, especially with regard to the strategic and transversal role of professional corporations.

As a research agenda to be explored in the future based on the findings of this study, there is an opportunity for an analytical deepening of the frames — legal, normative, and responsive — towards the understanding of the institutional change underway, a more precise identification of the constituent actors of the referred field, and the demarcation of potential extensions that may assist in the understanding of the legitimacy of the TCs. In this way, the residual points could be better explored, such as, within the scope of the legal framework, the expansion of competences and attributions of the TCs resulting from the mandate extended by CF/88, as a scenario of legal ambiguity and the elaboration of ideational schemes and narrative disputes; within the normative framework, the identification of decoupling mechanisms, organizational innovation, and institutional mimetism around the application of tools such as MMD-TC; and within the scope of the responsive frame, the process of building the social relevance of TCs in the face of socially widespread notions of, among others, the “politicization of control,” “over-control,” and “blackout pens.”

Finally, it is also opportune to further discuss the problem of agency associated with the role of professional corporations linked to TCs—such as those representing Account Judges, Account Judge Surrogates, External Control Auditors, and Account Prosecutors—since the identification of intermediaries in the context of the mobilization of ideas constitutes a fundamental point for the understanding of support schemes for technical-political orders that harbor mechanisms for maintaining or changing institutional orders. Furthermore, it was observed that these actors played an important role as constituents inserted in the process of mobilizing ideas and building the legitimacy of TCs and that, beyond the development of the reform debate and the TCs themselves, there was also an organizational evolution and bureaucratization of these organizations as a way of greater insertion and influence on the field dynamics and, consequently, on the domain of improving of TCs.

REFERENCES

- Abraham, M. (2016, October 06). *Os tribunais de contas e o poder cautelar de indisponibilidade de bens*. Retrieved from <https://www.jota.info/opiniao-e-analise/colunas/coluna-fiscal/coluna-fiscal-os-tribunais-de-contas-e-o-poder-cautelar-de-indisponibilidade-de-bens-06102016>
- Aranes, R. B., Abrucio, F. L., & Teixeira, M. A. C. (2005). A imagem dos Tribunais de Contas subnacionais. *Revista do Serviço Público*, 56(1), 57-83. Retrieved from <https://doi.org/10.21874/rsp.v56i1.217>
- Araújo, P. (2017, September 14). *STF determina afastamento de 5 conselheiros do TCE-MT citados por ex-governador em delação*. Retrieved from <https://g1.globo.com/mato-grosso/noticia/stf-determina-afastamento-de-5-conselheiros-do-tce-mt-citados-por-ex-governador-em-delacao.ghtml>
- Ashforth, B. E., & Gibbs, B. W. (1990). The double-edge of organizational legitimation. *Organization Science*, 1(2), 177-194. Retrieved from <https://doi.org/10.1287/orsc.1.2.177>
- Atricon. (2017a). *Qualidade e agilidade dos Tribunais de Contas: diretrizes e marco de medição de desempenho*. Brasília, DF: Author.
- Atricon. (2017b). *Revista Atricon Gestões 2014-2015 e 2016-2017*. Retrieved from http://www.atricon.org.br/wp-content/uploads/2017/11/PDF_REVISTA-ATRICON_2017.pdf
- Azevedo, R. R., & Lino, A. F. (2018). O Distanciamento entre as Normas de Auditoria e as Práticas nos Tribunais de Contas. *Sociedade, Contabilidade e Gestão*, 13(2), 9-27. Retrieved from http://dx.doi.org/10.21446/scg_ufrj.v13i2.13665
- Bardin, L. (2011). *Análise de conteúdo*. São Paulo, SP: Edições 70.
- Benford, R. D., & Snow, D. A. (2000). Framing Processes and Social Movements: An Overview and Assessment. *Annual Review of Sociology*, 26, 611-639. Retrieved from <https://www.jstor.org/stable/223459>
- Câmara dos Deputados. (2017). *Audiência Pública PEC 329/2017*. Retrieved from <https://www.youtube.com/watch?v=XbaMTS09Rr8>
- Consultor Jurídico. (2017, April 11). *Em manifesto, docentes cobram mudanças em modelo de tribunais de Contas*. Retrieved from <https://www.conjur.com.br/2017-abr-11/professores-assinam-manifesto-modelo-tribunais-contas>
- Conti, J. M. (2016, July 26). “PEC do padrão mínimo” vai aperfeiçoar tribunais de contas. Retrieved from <https://www.conjur.com.br/2016-jul-26/contas-vista-pec-padrao-minimo-aperfeicoar-tribunais-contas>
- Conti, J. M. (2017). *Moralização da administração pública: chegou a vez dos tribunais de Contas*. Retrieved from <https://www.conjur.com.br/2017-abr-04/contas-vista-moralizacao-administracao-publica-vez-tribunais-contas>
- Creed, W. E. D., Maureen, A. S., & Austin, J. R. (2002). Clothes Make the Person? The tailoring of legitimating accounts and the social construction of identify. *Organization Science*, 13(5), 475-496. Retrieved from <https://doi.org/10.1287/orsc.13.5.475.7814>
- Creswell, J. W. (2007). *Qualitative inquiry and research design: Choosing among five traditions* (2a ed.). Thousand Oaks, CA: Sage.
- DiMaggio, P. J., & Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. *American Sociological Review*, 48(2), 147-160. Retrieved from <https://www.jstor.org/stable/2095101>
- DiMaggio, P. J., & Powell, W. W. (1991). Introduction. In P. J. DiMaggio, & W. W. Powell (Eds.), *The new institutionalism in organizational analysis* (pp. 1-38). Chicago, IL: The University of Chicago Press.
- Edelman, L. B. (1992). Legal Ambiguity and Symbolic Structures: organizational Mediation of Civil Rights law. *American Journal of Sociology*, 97(6), 1531-1576. Retrieved from <https://www.jstor.org/stable/2781548>
- Edelman, L. B. (2016). The Interplay of Law and Organizations. In L. B. Edelman (Ed.), *Working law: courts, corporations, and symbolic civil rights* (pp. 1-337). Chicago, IL: The University of Chicago Press.
- Edelman, L. B., Fuller, S. R., & Mara-Drita, I. (2001). Diversity rhetoric and the managerialization of law. *American Journal of Sociology*, 10(6), 1589-1641. Retrieved from <https://doi.org/10.1086/321303>
- Edelman, L. B., Krieger, L. H., Eliason, S. R., Albiston, C. R., & Mellema, V. (2011). When Organizations

- Rule: Judicial Deference to Institutionalized Employment Structures. *American Journal of Sociology*, 117(3), 888-954. Retrieved from <https://www.jstor.org/stable/10.1086/661984>
- Edelman, L. B., Leachman, G., & McAdam, D. (2010). On Law, Organizations, and Social Movements. *Annual Review of Law and Social Science*, 6, 653-685. Retrieved from <https://doi.org/10.1146/annurev-lawsocsci-102209-152842>
- Edelman, L. B., & Suchman, M. C. (1997). The legal environments of organizations. *Annual Review of Sociology*, 23, 479-515. Retrieved from <https://www.jstor.org/stable/2952561>
- Elsbach, K. D. (1994). Managing Organizational Legitimacy in the California Cattle Industry: The Construction and Effectiveness of Verbal Accounts. *Administrative Science Quarterly*, 39(1), 57-88. Retrieved from <https://doi.org/10.2307/2393494>
- Escobar, M. P., & Demeritt, D. (2014). Flooding and the framing of risk in British broadsheets, 1985-2010. *Public Understanding of Science*, 23(4), 454-471. Retrieved from <https://doi.org/10.1177/0963662512457613>
- G1. (2017, March 29). *Operação Quinto do Ouro nasceu de delações*. Retrieved from <https://g1.globo.com/rio-de-janeiro/noticia/operacao-quinto-do-ouro-nasceu-de-delacao-de-ex-diretor-da-odebrecht.ghtml>
- G1 CE. (2017a, August 08). *Assembleia Legislativa do Ceará aprova extinção do Tribunal de Contas dos Municípios*. Retrieved from <https://g1.globo.com/ceara/noticia/assembleia-legislativa-do-ceara-aprova-extincao-do-tribunal-de-contas-dos-municipios.ghtml>
- G1 CE. (2017b, October 26). *STF mantém extinção do Tribunal de Contas dos Municípios do Ceará*. Retrieved from <https://g1.globo.com/ceara/noticia/stf-mantem-extincao-do-tribunal-de-contas-dos-municipios-do-ceara.ghtml>
- Greenwood, R., Oliver, C., Sahlin, K., & Suddaby, R. (2008). *The Sage handbook of organizational institutionalism*. Thousand Oaks, CA: Sage.
- Guarido, E. R., Filho, Luz, B. B. C., & Silveira, T. R. (2018). Legitimidade organizacional no contexto de organizações da justiça. In *Anais do Encontro de Administração da Justiça 2018*, Brasília, DF.
- Guimaraes, T. A., Gomes, A. O., & Guarido, E. R., Filho. (2018). Administration of justice: an emerging research field. *RAUSP Management Journal*, 53(3), 476-482. Retrieved from <https://doi.org/10.1108/RAUSP-04-2018-010>
- Kagan, R. A. (2009). Introduction to the Transaction edition. In P. Nonet, & P. Selznick (Eds.), *Law and society in transition: toward a responsive law* (2nd ed., pp. vii-xxvi). Piscataway, NJ: Transaction Publishers.
- Kluttz, D. N., & Fligstein, N. (2016). Varieties of Sociological Field Theory. In S. Abrutyn (Ed.), *Handbook of Contemporary Sociological Theory* (pp. 185-204). New York, NY: Springer.
- Lamertz, K., & Baum, J. A. C. (1998). The Legitimacy of Organizational Downsizing in Canada: An Analysis of Explanatory Media Accounts. *Canadian Journal of Administrative Sciences*, 15(1), 93-107. Retrieved from <https://doi.org/10.1111/j.1936-4490.1998.tb00154.x>
- Lino, A. F., & Aquino, A. C. B. (2018). A Diversidade dos Tribunais de Contas Regionais na Auditoria de Governos. *Revista Contabilidade & Finanças*, 29(76), 26-40. Retrieved from <http://dx.doi.org/10.1590/1808-057x201803640>
- Lino, A., & Aquino, A. (2020). Práticas não adequadas nos tribunais de contas. *Revista de Administração Pública*, 54(2), 220-242. Retrieved from <https://doi.org/10.1590/0034-761220190270>
- Loureiro, M. R., Teixeira, M. A. C., & Moraes, T. C. (2009). Democratização e reforma do Estado: o desenvolvimento institucional dos tribunais de contas no Brasil recente. *Revista de Administração Pública*, 43(4), 739-772. Retrieved from <https://doi.org/10.1590/S0034-76122009000400002>
- Luz, B. B. C., Sousa, M. M., & Guarido, E. R., Filho. (2019). Legitimacy Accounts no Debate sobre a Reforma dos Tribunais de Contas Brasileiros. *Revista de Administração Contemporânea*, 23(3), 311-330. Retrieved from <http://doi.org/10.1590/1982-7849rac2019180300>
- Muda TCE-RJ. (2017). *Lançamento da campanha Muda TCE-RJ*. Retrieved from <https://www.youtube.com/watch?v=ph-IZvXOy4w>
- O Globo. (2017, March 30). *Estados com problemas nos Tribunais de Contas*. Retrieved from <https://oglobo.globo.com/brasil/estados-com-problemas-nos-tribunais-de-contas-21134076>

- Oliveira, O. C. (2008). Diante do princípio federativo, seria constitucional uma lei nacional de processo dos tribunais de contas? *Revista do Tribunal de Contas da União*, 40(113), 13-32. Retrieved from <https://revista.tcu.gov.br/ojs/index.php/RTCU/article/view/362>
- Pessoa, J. G. P. (2017, May 12). *A opção pelo Conselheiro Técnico*. Retrieved from <https://www.jota.info/opiniao-e-analise/artigos/a-opcao-pelo-conselheiro-tecnico-12052017>
- Ramires, C. C., & Rocha, O. G., Neto. (2015). A reforma dos Tribunais de Contas: uma revisão a partir das propostas de emendas constitucionais. *Revista Eletrônica Direito e Política*, 10(2), 1184-1214. Retrieved from <https://doi.org/10.14210/rdp.v10n2.p1184-1214>
- Rivenburgh, N. K. (2013). Media framing of complex issues: The case of endangered languages. *Public Understanding of Science*, 22(6), 704-717. Retrieved from <https://doi.org/10.1177/0963662511426033>
- Rocha, A. C. (2013). A realização da accountability em pareceres prévios do Tribunal de Contas de Santa Catarina. *Revista de Administração Pública*, 47(4), 901-925. Retrieved from <https://doi.org/10.1590/S0034-76122013000400005>
- Rocha, C. A. A. (2002). *O modelo de controle externo exercido pelos tribunais de contas e as proposições legislativas sobre o tema*. Brasília, DF: Senado Federal. Retrieved from <http://www2.senado.leg.br/bdsf/item/id/156>
- Rocha, D., Zuccolotto, R., & Teixeira, M. (2020). Insulados e não democráticos: a (im)possibilidade do exercício da social accountability nos Tribunais de Contas brasileiros. *Revista de Administração Pública*, 54(2), 201-219. Retrieved from <https://doi.org/10.1590/0034-761220190294>
- Rossoni, L. (2016). O que é legitimidade organizacional? *Organizações & Sociedade*, 23(76), 110-129. Retrieved from <https://doi.org/10.1590/1984-9230766>
- Saunders, M., Lewis, P., & Thornill, A. (2009). Formulating the research design. In M. Saunders, P. Lewis, & A. Thornill (Eds.), *Research Methods for Business Students* (5. ed., Cap. 5). Harlow, UK: Pearson Education.
- Scott, W. R. (1994). Law and Organizations. In S. B. Sitkin, & R. J. Bies (Eds.), *The legalistic organization* (pp. 3-18). Thousand Oaks, CA: Sage Publications.
- Scott, W. R. (2008). *Institutions and Organizations: ideas and interests*. Los Angeles, CA: Sage Publications.
- Sheridan, M. J., & Mote, J. E. (2017). Tracing legitimating accounts during times of change: the case of the organic food certification debate, 1990 to 2011. *Organization & Environment*, 31(4), 360-383. Retrieved from <https://doi.org/10.1177/1086026617706697>
- Speck, B. W. (2000). *Inovação e Rotina no Tribunal de Contas da União. O Papel da Instituição Superior de Controle Financeiro no Sistema Político-Administrativo do Brasil*. Adenauer, 2000. São Paulo, SP: Fundação Konrad.
- Suchman, M. C. (1995). Managing legitimacy: Strategic and Institutional approaches. *The Academy of Management Review*, 20(3), 571-610. Retrieved from <https://www.jstor.org/stable/258788>
- Suddaby, R., Bitektine, A., & Haack, P. (2017). Legitimacy. *Academy of Management Annals*, 11(1), 451-478. Retrieved from <https://doi.org/10.5465/annals.2015.0101>
- Talesh, S. A. (2009). The Privatization of Public Legal Rights: How Manufacturers Construct the Meaning of Consumer Law. *Law & Society Review*, 43(3), 527-562. Retrieved from <https://doi.org/10.1111/j.1540-5893.2009.00381.x>
- Viana, I. S. (2017, April 06). *Tribunais de contas necessitam de aperfeiçoamento*. Retrieved from <https://www.conjur.com.br/2017-abr-06/ismar-viana-tribunais-contas-necessitam-aperfeiçoamento>
- Willeman, M. M. (2017). *Accountability democrática e o desenho institucional dos Tribunais de Contas do Brasil*. Belo Horizonte, MG: Fórum.

Bruno Batista de Carvalho Luz



<https://orcid.org/0000-0002-0066-0995>

Ph.D. student in Administration from the University of Brasília (UnB); Master's in Administration from the Federal University of Goiás (UFG); External Control Auditor of the Court of Accounts of State of Goiás (TCE-GO). E-mail: brunobdcl@gmail.com

Edson Ronaldo Guarido Filho



<https://orcid.org/0000-0001-7905-1596>

Ph.D. in Administration at the Federal University of Parana; Full Professor at Positivo University, Post-Graduate Program in Management; Associate Professor at the Federal University of Parana, Post-Graduate Program in Information Management; Research Professor at Brasilia University, Post-Graduate Program in Administration. E-mail: edson.guarido@gmail.com

Marcos de Moraes Sousa



<http://orcid.org/0000-0002-0901-0550>

Ph.D. in Administration from the University of Brasília (UnB); Professor at the Instituto Federal Goiano, Ceres Campus (IFGoiano); Permanent Professor at the Postgraduate Programme in Administration at the Federal University of Goiás (PPGADM-UFG); Permanent Professor at the Postgraduate Programme in Professional and Technological Education (ProfEPT-IFGOIANO). E-mail: marcos.moraes@ifgoiano.edu.br