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USE OF PUBLIC SECTOR REPORTING INFORMATION BY POLITICIANS: MAPPING THE TRENDS AND IDENTIFYING THE GAPS

This paper carries out a bibliometric study followed by a structured literature review, on the use of information from public sector reports by politicians, in the last fifteen years. The methodological approach consisted, in a first stage, of a bibliometric analysis, preceded by a systematic literature search. Then, a structured content analysis of the literature was performed, looking at the main topics, methods and theoretical approaches used, seeking to identify future research opportunities. The bibliographic research aimed to identify international papers on the use of financial and non-financial information by politicians, through the *Web of Science* and *Scopus* databases. After applying reading filters to the titles and abstracts of the papers initially extracted, 55 specific papers remained, published in 25 scientific journals. Subsequently, bibliometric techniques were applied, through the use of indicators of scientific quality and scientific impact, for the measurement of indexes of production and dissemination of knowledge, as well as monitoring the development of several scientific areas and the standards of authorship and publication.

The results evidence a predominance of studies on the use of performance information and on the local government. Also, papers researching on the use of public sector reporting by politicians were published in journals of significant impact, with a greater number in the last five years.

The structured literature review allowed to identify opportunities to increase research on the use of financial information by politicians, with lack of international comparative studies, involving politicians at central level. Furthermore, it continues to be important to explore theoretical bases to underline studies on the topic of the use of public sector reports by politicians, particularly looking for using theories other than contingency, agency, and institutional theory.

Keywords: Political debate, financial information, non-financial information, bibliometric analysis, structured literature review.