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Evaluation of Websites from an Accountability Perspective: Applying to the Portuguese Sports Federations

Maria Antónia de Jesus

Raul M. S. Laureano

Daniel A. Fernandes

EVALUATION OF WEBSITES FROM AN ACCOUNTABILITY PERSPECTIVE: APPLYING TO THE PORTUGUESE SPORTS FEDERATIONS

ABSTRACT

The non-profit sector assumes growing relevance in different countries economies, with an increasing demand for services provided by these sector entities. The non-profit sector includes sport federations, with a decisive role in the population's integration and social development. These entities are obliged to accomplish specific requirements regarding financial information provided and respective quality of disclosure. Consequently, it is important they adopt rules of accountability to provide annual reports with greater transparency and integrity. The present study aims to assess whether the Portuguese sports federations comply with the good practices of accountability, in particular through the disseminating on their websites of relevant information for their stakeholders. The findings point out to a medium degree of global compliance disclosure requirements relating compulsory and optional information, much higher in the first case. Moreover, the overall quality of the disclosed information was found low regarding the overall quality, although higher in terms of usability.

Key-words: Accountability, Transparency, Not-for-profit organisations (NPO), Non-profit sector, Websites, Sport federations.

1. INTRODUCTION

Accountability and transparency are strictly connected (Hood, 2010) and transparency is considered a relevant issue for accountability (Frederickson, 1996; Pollitt, 2000), since it evaluates the availability of accessing information (Piotrowski and Bertelli, 2010).

Transparency concerns providing to the public timely and reliable information about decisions and performance; accountability means the obligation to report information regarding public resources application and accomplishment with objectives (Armstrong, 2005; Behn, 2001; Wong and Welch, 2004; Bovens, 2007).

Regarding Non for Profit Organisations (NPO), accountability may be assessed through annual reports disclosure, improving confidence between these organisations and its stakeholders and assisting confidence of potential partners or volunteers (Torres and Pina, 2003). In this sector accountability is used to attract new donors and maintain the trust of its customers (Slatten *et al.*, 2011).

The use of Information and Communication Technologies (ICT) is an important tool to assess accountability and transparency, promoting efficiency, effectiveness and economy and increasing public trust and participation, connecting organisations, to information, to knowledge and to people (Gandía and Archidona, 2008; Pina *et al.*, 2010a; Jorge *et al.*, 2011; Lee *et al.*, 2011).

The spread of ICT is also an opportunity for the NPO to strengthen relationships with stakeholders and customers in order to find answers to new challenges they are facing nowadays, like raising funds and engaging volunteers (Lee and Bhattacharjee, 2011). Accordingly, the websites evaluation to assess information quality is an important step to reach those objectives.

In Portugal, the year of 2011 represents a new step towards standardisation and improvement the rendering of accounts quality regarding non-for-profit organisations, with the issuance of Decree-Law n.º 36, March 9-A/2011, approving the framework for accounting standards for Non-Profit Sector (NPS) entities. As this normative approach, the accounting rules applied to these entities are closed to those followed by the private sector entities, in particular the new *Sistema de Normalização Contabilística* (SNC). With this new regulation, third sector entities are covered by rules directed to a greater accuracy and transparency, especially because some of these entities are now obliged to present a legal auditing certification. This normative also forces NPO to present financial statements that until then were not obliged to submit, as the cash flow statement.

In this context, this study aims to assess the compliance degree of the information disclosed by sports federations in their respective websites, to evaluate the quality of disclosure regarding relevant information for accountability and transparency purposes and to explain the relationship between both the degree of compliance and the quality of disclosure information on the websites, and the main characteristics of sports federations.

Following a quantitative methodological perspective, this research comprises the websites of the 61 Portuguese sports federations (IDP, 2012). We build an evaluation matrix using 44 indicators and analyse the most frequent dimensions suggested by the existing literature: content, usability, interactivity and accessibility. We attribute to each indicator the value 1 (has the requisite) or 0 (does not have the requisite) and use a relative index for each dimension, obtained through the ratio between the absolute index (sum of all items with the value of 1) and the maximum absolute value possible to be obtained. We then analyse these indexes using descriptive statistics and study the relationship between the degree of conformity and the quality of disclosure information on the websites, and the main characteristics of sports federations, now including association measures. To explain the degree of conformity and the quality of disclosure information we estimate two Ordinary Least Squares (OLS) regression models considering as independent variables the main characteristics of sports federations.

This paper is organised into seven sections, including this introduction. Section two discusses the concept of accountability and transparency especially focused on non-for-profit organisations (NPO), while section three is dedicated to the evaluation of websites and their relevance in accountability. In section four the Portuguese sports federations are characterized and the new normative applicable to sports federations in Portugal is presented. In section five are introduced the methodological issues, such as the evaluation matrix and data collection process. In section six are presented and discussed main research findings. Finally, section seven concerns main conclusions, contributions, limitations of the work and suggestions for future research.

2. ACCOUNTABILITY AND TRANSPARENCY IN NON-FOR-PROFIT ORGANISATIONS

Bovens (2007:448) underlines: "Accountability is one of the gold concepts that no one can be against". This definition demonstrates the importance that this concept has taken on over the years, because according to this author, it conveys an image of transparency, trust, loyalty and justice.

Accountability and transparency are strictly connected, but while the first concept concerns evaluating how individual entities develop their activities, transparency means assessing from outside the decisions making, the rules accomplishment and the information provide (Hood, 2010).

Transparency is considered a relevant issue for accountability (Frederickson, 1996; Pollitt, 2000). The relationship between transparency and accountability is connected through accessing information, what contributes to good governance and more accountability. Transparency is a way to assess accountability, since it evaluates the degree to which access is available (Piotrowski and Bertelli, 2010).

Transparency is related to providing timely and reliable information comprising decisions and performance evaluation, while accountability concerns disclosing information about resources used and accomplishment with objectives (Behn, 2001; Wong and Welch, 2004; Armstrong, 2005; Bovens, 2007). So, transparency and accountability are strictly connected since the first step in order to reach accountability is the information assessment (Meijer, 2003).

The relevance of information disclosure quality is emphasized by Caba Pérez *et al.* (2009) to whom quantity does not mean necessary quality. Otherwise, transparency involves easy access to reliable, comprehensive and understandable information, among other characteristics (Alt *et al.*, 2006).

Aquila (2010) sets out seven steps for accountability attendance in an organisation: (i) implementing a culture of confidence; (ii) developing strategic leaders; (iii) creating a common mission and vision; (iv) encouraging fundamental values for the entity; (v) embracing a culture of accountability; (vi) developing ideals of companionship; and (vii) adopting a culture of change.

According to Torres and Pina (2003), in the NPO annual reports, more important than financial information, is information about performance, including volunteering and impact on the community. This is the reason why the annual accounts must comprise the organization history. This option is supported in the Improved Annual Reporting by Not-for-Profit Organizations (report prepared annually by The Canadian Institute of Chartered Accountants-CICA, covering information on the annual financial reports of Canadian NPO), which enhances that annual reports constitute a good communication tool, improving confidence between NPO and its stakeholders and helps to capture the confidence of potential partners or volunteers; also emphasizes that the annual reports must be appropriate to the size of each organization and should originate more administrative burdens.

Under the CICA report are also suggested some indispensable elements that NPO shall include in their annual reports: organization's purpose; mission/vision; strategy; objectives and performance; weakness and opportunities; financial and non-financial highlights; methods and results of fundraising operations/activities; future forecasts; organizational structure and leadership; governance; suggestions for reports presentation and timelessness; at last also indications about improvements to be made.

As Costa *et al.* (2011) state, accountability comprises two kinds of connecting responsibilities: carrying out certain actions and explaining them, so before you define the instruments to be used by the NPO, the respective users must be defined too. In these authors opinion, these entities should establish a more comprehensive system of accountability in order to equal their competitors, based on three dimensions: economic, social, and mission. If the organization does not have the capability to develop a system based on these three dimensions, it will be complicated to define its organizational strategy and hardly its stakeholders needs are satisfied.

In non-profit sector accountability is used to attract new donors and maintain the trust of its customers (Slatten *et al.*, 2011). Several countries have updated accounting standards in order to improve the usefulness of financial reports as an important aspect for accountability purposes. In Portugal this desideratum is achieved by Decree-Law n° 36-A/2011.

3. EVALUATION OF WEBSITES

To assess accountability and transparency, the use of ICT is an important tool, namely on Public Administration, strongly linked to the New Public Management movement (Gandía and Archidona, 2008; Lee *et al.*, 2011). The ICT implementation allows to promote efficiency, effectiveness and economy and also to increase public trust and participation (Jorge *et al.*, 2011; Pina *et al.*, 2010b).

Pina *et al.*, (2010a) underline the role of OECD in encouraging ICT use in order to improve control and transparency and to connect organisations to information to knowledge and to people. The proliferation of new technologies is also a strong opportunity for the NPOs to face up the challenges they are facing. Nevertheless there are disparities between those who can use the web to expand channels and those that do not have sufficient technological capabilities to do so (Lee and Bhattacharjee, 2011). But for those who make the Internet an expansion tool, this is seen as a way to further announce its services, to raise funds and recruit volunteers, as well as to strengthen relationships with stakeholders and customers. For Connors *et al.* (1999:1) “having a website is a step in the right direction”.

In this sense, Bailoa and Silva (2007), about the purpose of local government websites, state that these entities should take advantage of ICT to provide better service to citizens, through e-governance. The websites of the councils are an important tool for local development. In larger municipalities, websites are more developed, because they have more resources available, which allow investing in ICT.

Embracing 15 European Union countries, Pina *et al.* (2007) found that Governments recognize that ICT lead to greater population involvement in public policies and increases the confidence between people and sovereigns, although most of the sites are only for information purposes and not for interaction with the citizens. The authors conclude that of e-government implementation, information applications and communication technologies will bring greater results if the contents are focused on citizens and if its design is made automatically to the Internet. In addition, they argued that increased interactivity raised through the websites contribute to improve transparency, accountability and bureaucracy between government bodies and the population.

The NPO use websites to several functions. Accordingly, Goatman and Lewis (2007) analysed the use that charities in United Kingdom make of their websites and how they make use of all the facilities this tool provides them. A survey was applied to one thousands of these institutions, selected from a database which includes the ten thousand organizations with better results. In this study, the authors conclude that both organisations that give less importance to the use of websites, such as those that are always up-to-date of the latest innovations, use this mechanism of communication (website, which is justified by the fact that the Internet is an inexpensive tool that enables smaller organizations to compete with larger, so reaching more people). Yet, most NPO use their web pages to disseminate information and to attract more funding or volunteers, or even to capture new resources, electing the informative assignment (Goatman and Lewis, 2007).

In turn, Justice *et al.* (2006) evaluated the use of the Internet by the U.S. Government as a means to increase fiscal transparency and citizen participation. To do so, they assessed the websites of 104 organizations GFOA (Government Finance Officers Association) award winners for best budget information disclosures and financial reporting in the year 2003. In this study, the authors concluded that the websites publish the most important staff contacts so that users can contact. Regarding the type of information, they detected lack of general financial and budgetary information and also information about capital structure. These authors state that the adoption of e-government is still not very present in people's minds, so the sites do not have large levels of budgetary information.

Quite a few studies methods and tools are used to measure transparency, such as transparency/disclosure indexes (e.g. Groff and Pitman, 2004; Rodríguez Bolívar *et al.*, 2007; Pina *et al.*, 2007, 2010a, 2010b; Caba Pérez *et al.*, 2008, 2009; De Kruif, 2008; Caba Pérez and López Hernández, 2009).

To evaluate websites several studies, embracing different countries and different sectors, namely governmental and non-profit entities, used different dimensions, synthetized in Table 1.

Table 1: Dimensions used to evaluate websites

Dimensions	Author (s)										Total
	Connors <i>et al.</i> (1999)	Signore (2005)	Miranda <i>et al.</i> (2006)	Onyancha (2007)	Parajuli (2007)	Al-Nuaim (2008)	Hasan e Abuelrub (2008)	Barros e Andrade (2010)	Gregory <i>et al.</i> (2010)	Qi <i>et al.</i> (2010)	
Content	✓	✓	✓			✓	✓	✓	✓		7
Design	✓						✓				2
Organization	✓	✓					✓	✓			4
Usability		✓	✓		✓	✓	✓			✓	6
Transparency					✓						1
Interactivity		✓		✓	✓	✓			✓		5
Accessibility	✓		✓		✓			✓		✓	5
Security and privacy						✓					1
Updates						✓					1
Webmaster	✓			✓							2
Speed			✓								1
Site map				✓				✓			2
Search engines				✓							1
Quality of service									✓	✓	2
Communication									✓		1
Transactions									✓		1
Correction		✓									1

So, the literature concerning websites evaluation allows us to conclude the dimensions most frequently used are: (i) Content (Connors *et al.*, 1999; Signore, 2005; Miranda *et al.*, 2006; Hasan and Abuelrub, 2008; Barros and Andrade, 2010; Gregory *et al.*, 2010; Qi *et al.*, 2010); (ii) usability (Signore, 2005; Miranda *et al.*, 2006; Parajuli, 2007; Al-Nuaim, 2008; Hasan and Abuelrub, 2008; Qi *et al.*, 2010); (iii) interactivity (Connors *et al.*, 1999; Signore, 2005; Miranda *et al.*, 2006; Onyancha, 2007; Gregory *et al.*, 2010); and (iv) accessibility (Connors *et al.*, 1999; Miranda *et al.*, 2006; Parajuli, 2007; Barros and Andrade, 2010; Qi *et al.*, 2010).

Not less important was the analysis carried out to verify the indicators used by those studies to measure the dimensions more common used (Table 2), to justify the matrix analysis elaborated to carry out the empirical study as explained in section 5.

Table 2: Indicators used in the different dimensions

Items by dimension	Studies	Connors <i>et al.</i> (1999)	Parajuli (2007)	Signore (2005)	Miranda <i>et al.</i> (2006)	Hasan and Abuelrub (2008)	Al-Naaim (2008)	Barros and Andrade (2010)
Content								
Schedule Information		✓					✓	
Budget Information		✓					✓	
Services		✓			✓		✓	
Contacts (phone, email)		✓			✓		✓	
Forum		✓			✓		✓	
Relevant links		✓					✓	
Search tools		✓					✓	
Timeliness of information						✓		
Relevance						✓		
Use of different languages						✓		
Variety in presentation						✓		
Accuracy, objectivity and ownership of the site						✓		
Obtaining licenses or permits							✓	
General information					✓			✓
Financial Information					✓			
Business Sector Information					✓			
Readability				✓				
Architectural information				✓				
Structure information				✓				
Distinction between author and webmaster				✓				✓
Information updates				✓				✓
Internationalization								
Usability								
Reliance						✓		
Interactivity						✓		
Security / privacy						✓		
Customization						✓		
Site map			✓		✓			
Search engine			✓		✓			
The navigation bar				✓				
Structure of the site				✓				
Horizontal, vertical navigation, mixed				✓				
Interactivity								
Contacts (phone, email)			✓					
Forums, chat rooms			✓					
Correction of data in forms				✓				
Aid and tips				✓				
Transparency in forms				✓				
Accessibility								
Several languages			✓					
FAQ (Frequented Asked Questions)			✓					
Adaptation to disability			✓					✓
Presence in search engines					✓			
Popularity					✓			
General accessibility								✓
Access speed								✓

4. THE PORTUGUESE SPORTS FEDERATIONS

4.1 LEGAL FRAMEWORK AND FUNDING

Physical Activity and Sport is ruled by law n°. 5/2007 of 16th January, which defines sports federations as legal persons set up as non- for- profit associations, including sports clubs or societies, associations or clubs of territorial scope, professional leagues, if any, athletes, coaches, judges and other entities that promote, practise or contribute to the development of the respective sport. Cumulatively, the following requirements must be satisfied:

1. Have as purpose, according to their statutes, to pursue, among others, the following general objectives: i) Promoting, regulating and directing at the national level the practice of a sport, or a set of related or associated modalities; ii) Represent their members interests before the Public

Administration; and iii) Represent its sport, or set of related or associated arrangements, international sports organisations, as well as ensure the competitive participation of national teams;

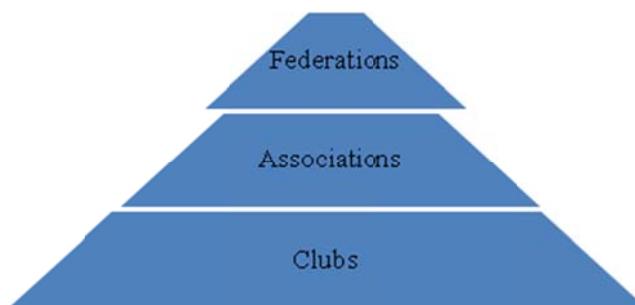
2. To have the statute of legal person with public utility.

There are two kinds of sports federations: uni sports, when they cover only one modality (and related disciplines¹) or multisport when encompass more than one modality, namely promoting sport for disabled citizens. The federations are endowed with the exclusive ability to organize national and/or regional games involving modalities, as well as organize national teams.

Sports federations and associations are represented before the State, in particular, the Republic Assembly, the Government, the Autonomous Regions, the Local authorities and the European Union by the Sports Confederation of Portugal (CDP). Law n° 112/99 of 3th August, approving sports federations disciplinary, assures that sports federations have the necessary ability to create disciplinary regulations in order to sanction the infringement of the games or competition rules, as other sporting rules, namely those relating to sports ethics. This legislation defines ethics as sporting protection from violence, doping or corruption.

The last known study prepared for the Portuguese situation, was carried out by the *Instituto do Desporto de Portugal* (IDP) with reference to the evolution of Portuguese sport between 1966 and 2009. During this period, there was a large growth in the number of sports federations (IDP, 2011). In functional terms, Portugal follows what proclaimed by the European model of sport. This means that sport is organized in a pyramid shape, as Figure 3 illustrates.

Figure 3: Organisational Pyramid of Sports



Source: IDP (2011)

Regarding governmental funding, the IDP makes available to federations or clubs belonging to this Institute some specific funds for their activities programs. Financing programs available to sporting bodies and funds percentage that each one absorbs are presented in Table 3. As it can be observed, the Portuguese sports federations are depends of public funds to develop their activities, what makes more pertinent to evaluate if the accountability requirements are meet.

Table 3: Funding programs of IDP

Program	Scope	Percentage of funding
Program 1	Pratice Development Sport	57%
Program 2	Technical framwork	4%
Program 3	Equipping and Modernization	2%
Program 4	High yeld and National Teams	28%
Program 5	International Sporting Events	5%
Program 6	Human Resource traning	3%
Program 7	Other (non-regular programs, such as Sports Coperation or investment in Social Headquarters)	1%

Source: IDP (2011)

¹ Variants of the sport (e.g. the Portuguese Football Federation encompasses the disciplines of 11 Football, Futsal, beach soccer).

Other data revealing the importance of sports federations in sports development is the enormous increasing (93%) in the number of federal sportsman and women between 1996 and 2009. This means a growth from 266 thousand sportsman and women (1996) to 513 thousand (2009). Also the annual average of federated practice increased at about 65 thousand athletes in Athens Olympic cycle (2000-2004) and 99 thousand athletes in Beijing (2005-2008). In 2005 were up 455 thousand federated athletes in counterpoint with the 492 thousand in 2008, which means a growth of 8% (IDP, 2011).

4.2 NEW ACCOUNTING STANDARDS APPLICABLE

Till the year 2011 (including), the Portuguese sports federations were required to submit their accounts applying the rules of the Portuguese Official Chart of Accounts to Federations, Associations and Groupings Clubs (POCFAAC), approved by Decree-Law n.º 74/98, of March 27th. The conception of this accounting system is explained in that Decree-Law, considering the specificity of the activities carried out by sports federations, associations and groupings of clubs. This standard was drawn up together with the National Institute of Sports (IND)² and the Sports Confederation of Portugal (CDP), under the sport public administration, being supported by the *Comissão de Normalização Contabilística* (CNC). The purpose was that, applying POCFAAF, these entities will provide financial information with greater rigour and transparency; also this regulation should be a support for a better rationalization of the State funding.

With the endorsement of Decree-Law n.º 36-A/2011, March 9th, the POCFAA was revoked and the federations apply now the most recent requirements. It should be noticed that at the date of preparation of this study not all federations were yet disclosing information under the new legislation³. With this normative change, the sports federations no longer have a specific accounting standards adapted to their reality, being subject to the rules applicable to the majority of NPO's. Still, the new law allows associations to prepare and present accounting information closer to the *Sistema de Normalização Contabilística* (SNC) requests. The adoption of this normative, within an accountability perspective, implying the requirement of a Legal Certification of Accounts to the NPO that consolidate accounts and/or exceed the limits imposed by the *Código das Sociedades Comerciais*, denotes increasing transparency and rigour in the preparation of financial information from these entities. The appointment of an external auditor (ROC) is mandatory only as from fiscal year 2012.

Decree-Law n.º 248-B/2008, which approves the legal framework for sports federations and the conditions for granting the sport utilities status, follows that sports federations shall disclose, through its website, all relevant and updated data concerning their activity, in particular: i) Statutes and regulations in consolidated and updated version, mentioning the deliberations that have adopted different drafts containing; ii) Integral decisions of disciplinary or jurisdictional bodies and the respective validation; iii) Budgets and accounts for the preceding three years, including the balance sheets; iv) Plans and activity reports over the last three years; v) Composition of bodies managers; and vi) Federations and respective bodies contacts (address, phone, fax and e-mail).

5. METHODOLOGY

5.1. OBJECTIVES AND RESEARCH QUESTIONS

The primary objective of this investigation is to examine to what extent the Portuguese sports federations are making efforts in order to make their information more transparent and reliable (Bovens, 2007), in what is known as accountability, and to what extent they use their websites for the dissemination of this information.

The main objectives of this study are: (i) to assess the Portuguese sports federations compliance regarding the assumptions considered as good practices of accountability; (ii) to evaluate the quality of information disclosure, in particular through the disseminating on their websites of relevant information to their stakeholders, and (iii) to explain the relationship between the main characteristics of Portuguese sports federations and both the compliance degree and the quality of information disclosed on the websites.

To reach that objective, three research questions were formulated:

RQ1: What is the global degree of compliance information disclosed on the websites and also what are the partial degrees of compliance regarding accounting information required by the mandatory

² Currently IDP (Sports Institute of Portugal).

³ The accounts of some federations are not presented by calendar year, but by sport season.

accounting standards and also other information considered relevant from the accountability point of view (voluntary information)?

RQ2: What is the overall degree of quality of information disclosure on the websites from the point of view of accountability, regarding its different dimensions, namely usability, interactivity and accessibility?

RQ3: What is the relationship between the degree of compliance information and the degree quality of disclosure and the characteristics of sports federations?

5.2. EVALUATION MATRIX

As stated in section 3, studies reviewed about websites evaluation contemplate the most common dimensions as follows: content (Connors *et al.*, 1999; Signore, 2005; Miranda *et al.*, 2006; Onyancha, 2007; Parajuli, 2007; Al-Nuaim, 2008; Hasan and Abuelrub, 2008; Barros and Andrade, 2010; Gregory *et al.*, 2010; Qi *et al.*, 2010); usability (Signore, 2005; Miranda *et al.*, 2006; Parajuli, 2007; Al-Nuaim, 2008; Hasan and Abuelrub, 2008; Qi *et al.*, 2010); interactivity (Miranda *et al.*, 2006; Onyancha, 2007; Gregory *et al.*, 2010); and accessibility (Connors *et al.*, 1999; Miranda *et al.*, 2006; Parajuli, 2007; Barros and Andrade, 2010; Qi *et al.*, 2010). These same dimensions were selected to this research for assessing the Portuguese sports federation's websites.

This decision is enhanced by the Kamalian *et al.* (2011) study, where several scientific papers about websites evaluation were analysed. These authors state that the dimensions more used are content, accessibility, navigability (usability) and speed.

To evaluate the websites of federations it was developed an evaluation matrix incorporating indicators relating to mandatory disclosure information (according to the Legislative Decree-Law n° 36-A/2011 and Decree-Law n° 248-B/2008) and relating to relevant information to be disclosed under accountability approach, and how to do it, i.e., relating to the quality of disclose. The matrix is divided according to the four dimensions analysed and includes 44 indicators (Table 4).

Table 4: Evaluation matrix

Content (20 items)	Usability (7 items)	Interactivity (10 items)	Accessibility (7 items)
Balance sheet of the last 3 years	Site map	E-mail contacts	Website in English
Profit and loss by natures or functions of the last 3 years	Search engine	Telephone contact	Website in other languages
The cash flow statement of last 3 years	Download financial information	Contact e-mail of the Governing Bodies	Adaptation for disabled persons
Annex of the last 3 years	Download budget and business plan	Information about opening hours of services	Adaptation to more than one browser
Articles	Download articles	Communication office	Access via smartphone
Regulations	Download Regulations	FAQ	Access via tablet
Disciplinary or judicial board decisions	Privacy / Security Menu	Discussion forums	Online registration
Budgets and accounts of the last three years		Newsletter	
Plans and activity reports of the last three years		Facebook page	
Composition of bodies managers		Page on twiter	
Federation history			
Vision /Mission/ Goals			
CLC (Legal Certification of Accounts)			
Code of ethics			
Conflict of interest policy			
Information about contracts program			
Sponsors			
Protocols or support partnerships			
Information about number of athletes			
Call for General Assembly			

5.3. POPULATION AND DATA COLLECTION

The population analysed comprises all sports federations. These have been identified on the website of the Institute of Sports of Portugal on September 16th, 2012, where these federations and respective addresses websites are enumerated, for a total of 61 national associations (IDP, 2012), as Appendix 1.

The process of data collection for this study took place between 1 and 5 October 2012. Another consultation was made on October 15, 2012, in order to establish the normal operation of three websites that were inaccessible in the first survey. This second survey proved to be successful, since two of these websites were in operation, allowing collecting information for this research.

We analysed the websites of 61 sports federations, according to information provided by IDP through its website in order to verify that they check all the items defined in the evaluation matrix.

Each of these 44 items is classified with the value 1 (has the requisite) and 0 (does not have this requisite). In the dimension content, which is divided into compulsory and optional information, a maximum index of 20 can be obtained (10 mandatory and 10 optional items). The usability dimension may submit a maximum index of 7, interactivity 10 and accessibility also 7, a total that varies between 0 (does not meet any of the requirements for compliance and quality) and 44 (meets all compliance requirements and quality).

It is therefore calculated a relative index, obtained through the ratio between the absolute index and the maximum absolute value possible to be obtained; this means, the relative index corresponds to the ratio between the information really disclosed and the total information to be disclosed, expressed as a percentage. This procedure was carried out for each dimension studied.

In addition to the evaluation matrix, we compiled data for characterizing the federations. Data were collected on: professional status; Olympic status; organizational structure; State financial contribution; total number of athletes; total number of managers; and total number of clubs. Only the first three are related to the current year (2012), while the other data is provided by IDP (2011) referring the year 2009. This set of features is related to the size of the federation, organisational structure and status of sporting activity. These characteristics were selected as potentially explanatory factors in terms of the information disclosed and the quality of disclosure, following some studies about transparency as Caba Perez *et al.* (2009) and Jorge *et al.* (2011).

As to financial contribution, assigned by the State, it is relevant to assess whether more associations funded are also those with concerns about information dissemination. Regarding the number of managers, they were selected as explanatory element due that more people not always mean higher quality. The number of clubs and federated athletes allow to measure the population size of each federation and if there is greater concern with quality of information disclosure by federations more representative. Organizational factors allow to judge whether a more complete structure is more prepared and or willing to be improved the quality of financial reporting disclosure. Finally, the professional and Olympic statutes were chosen because they are differentiating the kind of competition carried out by each National Federation. These kind of features were also used by Cárcaba Garcia and Garcia-Garcia (2010) and Gómez Villegas and Montesinos Julve (2013), among others.

All data collection was carried out by the investigator, to ensure uniformity of assessment. Once collected, data were introduced in IBM SPSS Statistics (version 20) for statistical treatment. Of the 61 national associations selected for the population, 60 are subject of this study. This reduction in the number of sites assessed raises from the Ski Federation which website did not exist on the last visit (October 15, 2012).

The Portuguese sports federations can be characterized according to external characteristics (financial contribution) or internal (number of clubs, number of athletes and number of managers), as presented in Table 5.

Table 5: Characteristics of the Portuguese sports federations

	Financial contribution of the State	Number of clubs (2009)	Number of athletes	Number of managers (2009)
Mean	696,636.82 €	212.2	8911.5	941.0
Standard Deviation	1,269,507.68 €	349.5	21009.6	4046.8
Minimum	21,500.00 €	12	196	2
Percentile 25	66,800.00 €	39.0	778.0	34.0
Median	189,700.00 €	77.5	2346.0	90.0
Percentile 75	663,000.00 €	242.5	7152.0	388.0
Maximum	7,612,590.00 €	2,219	144,106	28,887

N=60 sports federations

About other features, from the sport federations analysed, only 29 are Olympic (48%), 39 of them present financial administrator (65%) and 50 (83%) have communication office

6. RESULTS

6.1. DEGREE OF COMPLIANCE OF INFORMATION DISCLOSED ON THE WEBSITES

As to RQ1, in Table 6 it can be observed that, on average, sports federations disclosed 74% of information they are obliged to publish on its website; there are federations with no information disclosed and others with a 100% degree of conformity. However, half of the federations publish more than 80% of the compulsory information. This means that, on average, of the 20 items analysed, federations report 7.4 items and half of federations disclose no more than 8 of these items.

It is also verified that, on average, federations disclose 24.2% of information regarded as relevant in the accountability perspective and optional information, on their website. None of federations publishes more than 50% of the 10 items. Half of them disclose no more than 25% of the information. This means that, on average, are reported optionally 2.4 items and that maximum carry-over of a Federation is 5 items.

It was found that sports federations disclose, on average, 49.1% of the items regarding the content dimension. However, half of the federations disclose at most 55% of this information, and accordingly the maximum lies at 70%, while on the opposite side, there is a minimum of 5% of items disclosed. In absolute terms, on average, federations publish on their website 9.8 items related to content and half of them disclose at most 11 of the 20 items. The maximum number of items disclosed is 14 and the minimum is one.

Table 6: Degree of compliance of partial and global information disclosed (%)

	Mean	Standard Deviation	Minimum	Percentile 25	Median	Percentile 75	Maximum
Degree of compliance required (%)	74.0	26.4	0.0	55.0	80.0	90.0	100.0
Degree of voluntary compliance (%)	24.2	14.4	0.0	10.0	25.0	35.0	50.0
Degree of full compliance (%)	49.1	17.3	5.0	35.0	55.0	62.5	70.0

Clearly, compulsory information is the most disclosed and the optional information presents a degree of disclosure still too low. It should be noted that there is a weak and direct relationship between the degree of mandatory and optional information (Pearson=0.376); so, there is a slight tendency for the federations that disclose more information required to disclose also more optional information.

6.2. DISCLOSURE QUALITY OF RELEVANT INFORMATION IN TERMS OF ACCOUNTABILITY

Regarding RQ2, from the observation of Table 7, on average, the federations present 59.5% of the items related to usability of disclosed information. There are still cases where this percentage is nil and others reaching 100%. Half of the federations have a maximum of 57.1% of usability items of information dissemination. This means that, on average, 4.1 items are verified and half of the federations present no more than four of these items.

Table 8 shows that the federations, on average, include 39.3% of the items concerning interactivity dimension and are present at most 70% and at least 20%. Still, in half of the federations exist at most 40% of the interactivity dimension items to improve the disclosure quality. In absolute terms 3.9 items are shown on average by the federations, no more than 7 and at least 2. Half of the federations, at most, present 4 of these 10 items.

About accessibility dimension, the federations apply, on average, just 4.3% of the items considered and a maximum of 28.6%. In absolute terms, the mean value is 0.3 items and the maximum number of items verified is just 2 of the 7 items relating to this dimension.

Still from Table 8, it is observed that, on average, the information provides an overall disclosure quality of 35% that reaches a maximum value of 62.5% and a minimum of 16.7%. Half of the federations have, at most, a dissemination quality of information of 33.3%. In absolute terms from the 24 items related to the disclosure quality, concerning relevant information, federations use an average of only 8.4 items and a maximum of 15 items.

Table 8: Overall disclosure quality of relevant information in terms of accountability (%)

	Mean	Standard Deviation	Minimum	Percentile 25	Median	Percentile 75	Maximum
Quality of information - Usability (%)	59.5	23.3	0.0	42.9	57.1	71.4	100.0
Quality of information - Interactivity (%)	39.3	13.0	20.0	30.0	40.0	50.0	70.0
Quality of information-Accessibility (%)	4.3	8.0	0.0	0.0	0.0	7.1	28.6
Overall quality of disclosure (%)	35.0	10.9	16.7	29.2	33.3	41.7	62.5

It is clear that accessibility to websites is clearly low, contrasting with the level of usability that is much higher. Although, the three dimensions (usability, interactivity and accessibility) that allow assessing the quality of disclosure of information on the websites of sports federations is still weak.

It must be highlighted the existence of a direct and moderate relationship between the disclosure quality in terms of interactivity and the disclosure quality in terms of usability (Pearson=0.406), which means that federations more interactive with users tend to have better mechanisms to use their websites. The quality in terms of accessibility is not associated with any of the other two dimensions.

6.3. FACTORS EXPLAINING THE INFORMATION DISCLOSED COMPLIANCE AND THE DISCLOSURE QUALITY

About RQ3, the results are presented separately to the degree of conformity of information disclosed on the Portuguese websites federations and to the degree of quality disclosure information, as to the different dimensions analysed.

6.3.1. Factor explaining the degree of compliance of information disclosed

Table 9 presents the descriptive measures of the overall compliance degree of the information disclosed to each federation's qualitative characteristic and the association measure that reflects the strength of the relationship between the characteristics. From the four characteristics analysed only the statute of the professional league has no relation to compliance. The remaining three, because presenting Eta coefficient values between 0.172, for the existence of a financial manager, and 0.351, for the existence of communication office, show a weak relationship with the conformity degree regarding information disclosed from the accountability perspective.

Table 9: Degree of compliance total (%) according to the explanatory factors qualitative

	Degree of overall compliance (%)						Association Measure
	n	Mean	Standard Deviation	Minimum	Median	Maximum	
Olympic Sport							
No	31	44.7	19.2	5.0	50.0	70.0	Eta = 0.266
Yes	29	53.8	13.8	20.0	55.0	70.0	
Professional league							
No	4	56.3	9.5	50.0	52.5	70.0	Eta = 0.005
Yes	14	56.1	16.6	20.0	57.5	70.0	
Financial Administrator							
No	39	46.9	18.7	5.0	50.0	70.0	Eta = 0.172
Yes	21	53.1	13.8	15.0	55.0	70.0	
Communication Office							
No	50	46.4	17.4	5.0	52.5	70.0	Eta = 0.351
Yes	10	62.5	7.9	50.0	62.5	70.0	

Indeed, we can verify that the Olympic federations have an average compliance level of 53.8%, higher than the 44.7% presented by Olympic federations outside this perimeter. The existence of financial administrator and office communication reflects a greater compliance, on average terms, showing a degree of conformity exceeding 50%, respectively, 53.1% and 62.5%. The federations that do not include in their structure these functions comply, on average, less than 50% of the items (in both situations around 46.5%).

As regards the quantitative federations characteristics, reflecting their size, are all weakly and directly related with the degree of overall compliance, presenting the Pearson correlation coefficients between 0.219, for the number of managers in 2009, and 0.379, concerning the value of the State's financial contribution (Table 10). By the way, as higher is the federation in terms of managers and athletes and, consequently, funds received, the higher tends to be the number of items of information disclosed on the websites.

Table 10: Pearson correlations between the degree of compliance total (%) and size

		Financial contribution	Number of clubs (2009)	Number of managers (2009)	Number of athletes
Degree of overall compliance (%)	Pearson	0.379	0.367	0.219	0.316
	n	57	56	51	57

In order to estimate a linear regression model explaining the degree of conformity of information disclosed on the website, it was considered as potential predictors explaining the eight just presented.

However, as the status of the professional league showed no correlation with the degree of compliance and presents values only for 18 federations, this factor was excluded from the analysis. Also, due to the existence of multicollinearity between quantitative characteristics (indicators VIF exceeding 5) were excluded from the analysis the financial contribution of the State (not depending from the Federation, but from the State financial availability), the number of clubs and the number of managers. In this way, the size of the federations is peroxided by the number of athletes.

So, having as explanatory factors the Olympic status (yes), the existence of financial administrator (yes), the existence of communication office (yes) and the number of athletes, it was obtained a significant regression model ($F_{(4,52)}=3.697$; $p=0.010$), explaining 16.2% of the conformity degree variance.

The results are exposed in Table 11 and demonstrate that only two characteristics relating to the organizational structure allow explaining compliance significantly. Federations with a communication office, disclose, on average, more 12.1% items than federations that do not include this department, holding other characteristics constant ($B=12.141$; $p=0.034$). Also the federations with financial administrator report, on average, more 7.4% of items than federations that do not have this body, keeping everything else unchanged ($B=7.445$; $p=0.083$).

Table 11: Regression model to explain the degree of overall compliance (%)

Explanatory variables	Coefficient B	Standard error SE	Standardized Coefficients Beta	t test
Constant	42.217	3.370		12.529 ***
Olympic sport (1-Yes)	5.759	4.052	0.183	1.421 ns
Financial administrator (1-Yes)	7.445	4.208	0.226	1.769 +
Communication office (1-Yes)	12.141	5.567	0.293	2.181 *
Number of athletes	0.000	0.000	0.121	0.858 ns
Coefficient of determination (R^2) adjusted	0.162			
F test (4,52)	3.697**			
Standard error of the estimate	14.541			

Note: significant to *** 0.001; ** 0.01; * 0.05; + 0.1; ns non-significant

6.3.2. Factors explaining the quality disclosure information

Table 12 shows the characteristics of sports federations that relate to the disclosure quality. About the status of "Olympic Sports", there is a weak relationship with the disclosure quality ($\text{Eta}=0.262$), being the disclosure quality average of 37.9%, for the Olympic federations and of 32.3%, for the non-Olympic. On the other hand, federations with professional competition have a disclosure quality of 37.8%, in contrast with non-professional federations that evidence a percentage of 44.8%. This characteristic also presents a weak relation with the disclosure quality of information ($\text{Eta}=0.257$).

The existence of a financial administrator is not, by itself, a relevant component of higher quality, because it presents a weak relationship with this quality score ($\text{Eta}=0.197$). The federations with financial administrator

have a disclosure quality medium of 37.9%, while those that do not have this kind feature evidence an average quality level of 33.4%.

We underline that there is a moderate relationship between the existence of communication office and the disclosure quality ($Eta=0.448$). Federations with this department show an average of 45.8% about disclosure quality, rather than the 32.8% of the federations that do not have this department.

Table 12: Grade the overall disclosure quality (%) according to the explanatory factors qualitative

	Overall quality of disclosure (%)						Association Measure
	n	Mean	Standard Deviation	Minimum	Median	Maximum	
Olympic Sport							
No	31	32.3	11.6	16.7	29.2	54.2	$Eta = 0.262$
Yes	29	37.9	9.4	16.7	37.5	62.5	
Professional league							
No	4	44.8	9.2	33.3	45.8	54.2	$Eta = 0.257$
Yes	14	37.8	12.1	16.7	41.7	62.5	
Financial Administrator							
No	39	33.4	10.8	16.7	33.3	54.2	$Eta = 0.197$
Yes	21	37.9	10.9	20.8	37.5	62.5	
Communication Office							
No	50	32.8	10.0	16.7	33.3	54.2	$Eta = 0.448$
Yes	10	45.8	9.0	33.3	41.7	62.5	

Examining the relationship between the disclosure quality and the quantitative characteristics reflecting the size of the federations (Table 13), we notice that analysing the four variables under study, financial contribution and number of clubs present weak relations with the overall quality, with Pearson coefficient values of 0.330 and 0.353 respectively; on the other hand, the disclosure quality presents a weak relationship with the number of managers (Pearson=0.147) and with the number of athletes (Pearson=0.171).

Table 13: Pearson correlations between the degree of overall quality (%) and size

		Financial contribution	Number of clubs (2009)	Number of managers (2009)	Number of athletes
Degree of overall quality (%)	Pearson	0.330	0.353	0.147	0.171
	n	57	56	51	57

Likewise, a linear regression model was estimated for explaining the sports federation's disclosure quality relating relevant information in terms of accountability through their respective websites. Thus, we excluded the professional league status because data available refer only to 18 federations. The financial contribution of the State being not dependent from federations was also excluded from the model, as well as the number of clubs and managers, for the reasons already mentioned in the previous analysis.

In this way, having as explanatory factors Olympic status (yes), the existence of financial administrator (yes), the existence of communication office (yes) and the number of athletes, it was obtained a significant model ($F_{(4,52)}=5.701$; $p=0.001$), explaining 25.1% of the disclosure quality variance.

As verified from Table 14 analysis, only the number of athletes revealed no explanatory power in the disclosure quality. In fact, the existence of a communication office in federations, means that the quality of disclosure presents a medium degree of 3, 2% higher than the federations that do not include this department, keeping the remaining characteristics constant ($B=3.224$; $p<0.001$). Regarding the existence of financial administrator, is observed that the quality of disclosure is higher on average in 1.55% of federations with this body ($B=1.549$; $p=0.019$). Finally, the federations with Olympic status also show, on average, higher quality disclosure (1.2% more) than those that do not have this status ($B=1.246$; $p=0.048$).

Table 14: Regression model to explain the degree of overall quality (%)

Explanatory variables	Coefficient B	Standard error SE	Standardized Coefficients Beta	t test
Constant	6.971	0.512		13.602 ***
Olympic sport (1-Yes)	1.246	0.616	0.246	2.022 *
Financial administrator (1-Yes)	1.549	0.640	0.292	2.420 *
Communication office (1-Yes)	3.224	0.847	0.484	3.808 ***
Number of athletes	0.000	0.000	-0.125	-0.937 ns
Coefficient of determination (R ²) adjusted	0.251			
F test (4,52)	5.701 ***			
Standard error of the estimate	2.212			

Note: significant to *** 0.001; ** 0.01; * 0.05; + 0.1; ns non-significant

7. CONCLUSIONS

The main objective of this study was to evaluate the Portuguese sports federation's websites, considering the most common dimensions analysed in the literature, toward the purpose of verifying if these non-profit organisations meet the requirements considered pertinent to transparency and accountability. The research aims to assess the degree of information disclosed and the quality disclosure, examining those entities websites in what concerns dissemination of relevant information to their stakeholders.

Three research questions were formulated. Regarding RQ1, we conclude that the 60 Portuguese sports federations analysed in this study comply at 74% concerning accounting information disclosure, although it would be expectable 100% of compliance after the Decree-Law n° 248-B/2008 be published. So we state that sports federations do not meet the compliance requirements. However, compliance degree relating voluntary disclosure indicated an average of 24.2%, which demonstrates that Portuguese sports federations merely disclose compulsory information.

The analysis also allows concluding that, on average, Portuguese sports federations disclose 49.1% of the 20 items of information analysed. This means these entities need yet to improve significantly the content of their websites to achieve a good compliance level in terms of accountability.

Concerning RQ2, this study shows that the information quality disclosure in terms of usability, sports federations have an intermediate quality level with an average of about 60%; Regarding interactivity, the level is lower representing only 39%. In terms of accessibility it was found a very weak quality level being below the remaining dimensions, since the quality associated to this dimension is beyond 4.3%. Consequently, we can conclude there is an average of 35% for the overall quality disclosure, which is quite low for sports entities whose modalities are represented in international competitions and have a greater number of stakeholders. Therefore, it should be guaranteed more and better access to these federations information.

As to the relationship between the conformity degree relating the information disclosed and the characteristics of federations (RQ3) it was found evidences that the characteristic with the most explicative power is the existence of a communication office, although with a weak relationship. Also we state that the existence of a financial manager shows a significant influence.

Finally, also concerning RQ3, it seems that the existence of a communication office and a financial manager is related to the disclosure quality of the information that federations report on their websites. Also the professional status and Olympic status show some influence (although weak) on the disclosure quality level.

Moreover, in terms of quality level, these study findings do not differ much from those presented in the Barros and Andrade (2010) study evaluating the Portuguese universities websites, according to which 72% of universities have failed in some evaluation criteria, presenting nevertheless satisfactory evaluation levels.

This study is intended to inform the wider community and particularly the public authorities responsible for these organizations (especially the *Instituto do Desporto de Portugal*, *Confederação do Desporto de Portugal* and *Comité Olímpico de Portugal*) the insufficiencies in disclosing information by the Portuguese sports federations in an accountability perspective.

It is necessary to sensitize responsible for financial information that preparing information is not enough, becoming also relevant to disclose it and with quality, because only with a good disclosure is possible a better understanding of the information by the stakeholders. In this case it appears that neither the mandatory information is disclosed and that the disclosure quality is not yet satisfactory.

It was also perceived the importance of having a communication office and a financial administrator, regarding the information disclosed and also the way such disclosure is made. Accordingly, good practices of accountability are more easily achieved when these two organizational departments exist.

This study main limitation is the lack of similar studies in order to compare findings with other organisations in the same sector. It is suggested that this study can be extended to federations in other countries, in order to obtain comparative data with other realities.

As the accountability concept is wider than simply preparing accounting information, it is necessary to explain and alert the federations' managers to this issue, in order to improve the transparency levels of sport federations. Thus, we suggest a future replication of this study, within three years, in order to observe the evolution regarding the disclosure of information and its quality in this same sector.

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Appendix 1 – Portuguese Sports Federations and respective modality as IDP (2012)

Name of Federation	Sport
Federação Académica do Desporto Universitário	University Sport
Federação Portuguesa de Actividades Subaquáticas	Underwater Activities
Federação Portuguesa de Aeromodelismo	Aeromodelling
Federação Portuguesa de Aeronáutica	Aerospace
Federação Portuguesa de Aikido	Aikido
Federação de Andebol de Portugal	Handball
Federação dos Arqueiros e Besteiros de Portugal	Archers and crossbowmen
Federação de Artes Marciais Chinesas	Chinese martial arts
Federação Portuguesa de Atletismo	Athletics
Federação Portuguesa de Automobilismo e Karting	Automobile and Karting
Federação Portuguesa de Badminton	Badminton
Federação Portuguesa de Baseball e Softbol	Baseball and Softball
Federação Portuguesa de Basquetebol	Basketball
Federação Portuguesa de Bilhar	Billiards
Federação Portuguesa de Boxe	Boxing
Federação Portuguesa de Bridge	Bridge
Federação de Campismo e Montanhismo de Portugal	Camping and Mountaineering
Federação Portuguesa de Canoagem	Canoeing
Federação Portuguesa de Ciclismo	Cycling
Federação Portuguesa de Columbofilia	Pigeons
Federação Portuguesa de Corfebol	Korfball
Federação Portuguesa de Damas	Checkers
Federação Portuguesa de Dança Desportiva	DanceSport
Federação Portuguesa de Desporto para Deficientes	Disabled Sports
Federação Equestre Portuguesa	Equestrian
Federação Portuguesa de Egrima	Swordplay
Federação Portuguesa de Esqui	Ski
Federação Portuguesa de Futebol	Football
Federação de Ginástica de Portugal	Gymnastics
Federação Portuguesa de Golfe	Golf
Federação Portuguesa de Hóquei	Hockey
Federação Portuguesa de Jet-Ski	Jet-Ski
Federação Portuguesa de Judo	Judo
Federação Nacional de Karaté – Portugal	Karaté
Federação Portuguesa de Kickboxing e Muaythai	Kickboxing and Muaythai
Federação Portuguesa de Lutas Amadoras	Amateur fights
Federação Portuguesa de Minigolfe	Mini Golf
Federação Nacional de Motociclismo	Motorcycling
Federação Portuguesa de Motonáutica	Motonautica
Federação Portuguesa de Natação	Swimming
Federação Portuguesa de Orientação	Orientation
Federação Portuguesa de Paraquedismo	Parachuting
Federação de Patinagem de Portugal	Skating
Federação Portuguesa de Pentatlo Moderno	Modern Pentathlon
Federação Portuguesa de Pesca Desportiva	Fishing
Federação Portuguesa de Pesca Desportiva do Alto Mar	Deep Sea Sport Fishing
Federação Portuguesa de Petanca	Petanque
Federação Portuguesa de Remo	Oar
Federação Portuguesa de Rugby	Rugby
Federação Portuguesa de Surf	Surf
Federação Portuguesa de Taekwon-do	Taekwon-do
Federação Portuguesa de Ténis	Tennis
Federação Portuguesa de Ténis de Mesa	Table Tennis
Federação Portuguesa de Tiro	Shot
Federação Portuguesa de Tiro com Arco	Archery
Federação Portuguesa de Tiro com Armas de Caça	Shot with hunting weapons
Federação de Triatlo de Portugal	Triathlon
Federação Portuguesa de Vela	Sail
Federação Portuguesa de Voleibol	Volleyball
Federação Portuguesa de Voo Livre	Free Flight
Federação Portuguesa de Xadrez	Chess