Users in preparers' shoes: mobilizing the sense of belonging in popular report development in local governments

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Abstract

Purpose – The scope of this study is to explore informed citizens' engagement in the development of real municipalities' popular reports. For this purpose, an exploratory experiment is performed where potential users of popular reports with certain accounting skills (i.e. groups of undergraduate accounting students) act as preparers of these reports.

Design/methodology/approach – The study uses insights from the sense of belonging theory in an ambivalent way: to explain citizens' interest in popular reports and to consider popular reports as an impetus triggering citizens' sense of belonging. By content-analyzing the reports developed and taking stock of the students' perceptions on aspects of popular reports, a template for a popular report for local governments is synthesized. Further, by comparing the study findings with theoretical recommendations and popular reporting practices, the authors offer insights on the content and layout of popular reports which is expected to enhance the sense of belonging of citizens within their city.

Findings – The undergraduate students while relying on earlier examples and existing models have created their own reports in which they have used financial and non-financial information indicating the significance of both types of information for citizens. The evidenced heterogeneity in the developed reports is expected to be the effect of the sense of belonging. Moreover, the study reveals citizens' positive stance toward the adoption of co-development and co-creation approaches in the design of popular reports by citizen groups and municipal authorities which is consistent with a sense of belonging mobilization.

Originality/value – This study adds to the literature on the content and characteristics of popular reports by giving voice to the citizens themselves through an exploratory experiment that permits the sense of belonging to take effect.

Keywords Popular reporting, Sense of belonging, Co-development, Local governments, Non-financial reporting

Paper type Research paper

1. Introduction

Popular financial reporting is a means for local governments to provide – mainly – financial information to citizens in a concise and easily understood manner aiming at enhancing

citizens' understanding of public finance matters (Stanley *et al.*, 2008). Traditional financial reports are not easily understood by the average non-accounting savvy citizen who lacks accounting background and finds their content too complex and more detailed than needed (Cohen and Karatzimas, 2015). Popular reports that are short in length, use graphical representations and pictures, avoid technical language and adopt easily understood narratives could overcome these shortcomings.

This is probably why there is extended debate and several research works on how the ideal popular report should look like (Yusuf and Jordan, 2012; Cohen and Karatzimas, 2015; Cohen *et al.*, 2017; Manes-Rossi *et al.*, 2019; Grossi *et al.*, 2021; Bracci *et al.*, 2023). Moreover, the inclusion of non-financial information in these reports has not only been theoretically promoted (Cohen and Karatzimas, 2015; Aversano *et al.*, 2019) but it has also been evidenced in empirical studies (Manes-Rossi *et al.*, 2019).

In this paper, we adopt the perspective of the citizens, who are actually the users of these reports, to explore how their active engagement in the development of popular reports – if they were given the chance to take part in their development – could cultivate their sense of belonging, and vice versa; how the sense of belonging could ignite citizens' interest in participating in popular report development that is expected to affect the community's well-being. By using insights from the sense of belonging theory (Hagerty *et al.*, 1992, 1996) we present the results from an exploratory experiment where potential users of popular reports with certain accounting skills are asked to act as their preparers. We expect the sense of belonging to underpin the development of the popular reports through the preparers' meaningful involvement which will inspire them during a process of working on a project that targets the common good. The research questions this paper tries to address are the following:

RQ1. How would informed citizens structure their ideal popular report?

RQ2. Does citizens' sense of belonging have an impact on popular report structure and development process?

We use accounting students as surrogates of informed citizens and therefore potential users of popular reports. It is not uncommon in business and public administration studies to use students as surrogates of managers in various experiments related to decision-making and opinion (Trottier and Gordon, 2018; Lu *et al.*, 2022). In our experiment, students were asked to actively engage in the preparation of popular reports of real municipalities. Citizens could be involved in the preparation of popular reports within the realm of co-production and co-development of local government services (Cohen and Karatzimas, 2022); to address their information needs for decision-making and accountability purposes but also for their sense of belonging cultivation. Research on popular reporting has used citizen focus groups (Yusuf and Jordan, 2012) or administrated questionnaires to citizens (Biancone *et al.*, 2016) to capture citizen perceptions. This study moves one step beyond that by engaging informed citizens in the actual development of popular reports. This novelty is strongly linked with the call for co-production synergies between citizens and administrations, which in turn is highly related to the sense of belonging, here activated through the development of reports that matter to citizens (Thomsen and Jakobsen, 2015; Cortés-Cediel *et al.*, 2019; van Helden and Reichard, 2019; Cohen and Karatzimas, 2022). In this paper, we expand research on the topic by asking citizens with accounting knowledge (proxied by students) to get actively involved and prepare their ideal popular reports.

The content, layout and components of the popular reports produced by the students are inductively content analyzed. By combining the characteristics and the content of the reports developed with the answers provided to a follow-up questionnaire we synthesize a template for a popular report. This template is then compared with theoretical recommendations (i.e. the templates provided by the Government Finance Officers Association (GFOA), the Association of Government Accountants (AGA) and Integrated Popular Reporting (IPR)) and

popular reporting practice. This comparison provides insights into whether the reports developed in the experiment deviate from existing suggestions and norms to include other characteristics that could have been motivated by their sense of belonging.

The contribution of the paper lies in the fact that it gives voice to citizens (proxied by the students) to form their own popular reports to meet their information needs. Apart from the innovativeness of the study, this research provides concrete evidence of the significance given to different pieces of financial and non-financial information. It can be therefore used as a starting point for structuring popular reports informed by user needs and provides some early signals related to co-development and co-creation attempts in designing popular reports. Moreover, it is innovative in the sense that it considers popular reports as a bond between the local governments and the citizens that goes beyond rational considerations such as decision making, accountability and legitimacy and relates to the individual's sense of belonging.

The structure of the paper is as follows: Section 2 presents the content and the characteristics of popular reports, while Section 3 discusses the theory of the sense of belonging and its relation to the participation, co-creation and co-development in local governments. Then the methodological approach followed in this study is provided in Section 4, and the results of the analysis are presented in Section 5. Finally, the last section includes concluding remarks.

2. Content and characteristics of popular reports
Popular Reporting is a tool that can be used by public entities to provide easily understandable and user-friendly financial information to citizens by reshaping original information extracted from the official financial statements (Sharp et al., 1998). Recently it has been suggested to expand popular reporting beyond financial information by also including non-financial information (Cohen and Karatzimas, 2015). As indicated by recent studies (e.g. Biondi and Bracci, 2018; Manes-Rossi et al., 2019) the use of popular reporting for accountability and legitimacy shows increasing trends.

Relevant literature (Sharp et al., 1998; Jordan et al., 2016; Cohen et al., 2017; Yusuf and Jordan, 2017; Manes-Rossi et al., 2019; Del Gesso, 2022) and practice (e.g. GFOA and AGA reports), advocate in favor of popular reports possessing the following characteristics: being short in length, making use of graphical representations and pictures, offering information that is timely, avoiding technical language, adopting easily understood narrative and offering connection to the official financial statements for more information. Furthermore, the literature indicates that popular reports should be relevant, contain contextualized information (Jordan et al., 2016), be comparable (Yusuf et al., 2013), of good readability (Marsh et al., 2005) and be highly community-oriented by addressing non-financial issues (Yusuf and Jordan, 2012). The use of visuals such as images, graphs and tables should also be exploited in a popular report (Sharp et al., 1998; Del Gesso, 2022) as well as the use of infographics which appears to improve non-accounting experts' understandability (Cohen et al., 2022).

As for the popular report's content, recent relevant literature proposes a combination of financial and non-financial information related among others, to social, educational, health and environmental aspects (Sharp et al., 1998; Cohen and Karatzimas, 2015). This information could include the local government's vision, mission, strategic goals and values, information on administrative structure and governance, as well as activities and services provided by the local government (Bracci et al., 2023). Yusuf and Jordan (2012) further refer to the inclusion of future challenges of the local governments, economic forecasts as well as comparisons with neighboring cities. The development of an integrated popular report that would provide concise information about the six capitals of integrated reporting (i.e. financial, tangible,

social, natural, human and intellectual capital) has also been proposed (Cohen and Karatzimas, 2015; Aversano *et al.*, 2019). In practice, a recent survey of US popular reports (Manes-Rossi *et al.*, 2019) showed that apart from the provision of a brief analysis of the revenue sources and expenses allocation, as well as the entity's financial condition, information about operations, projects, services rendered and programs about the city and its governance, public safety, infrastructure and public property is also presented. However, the quality of the popular reports in practice should not be taken for granted. Raimo *et al.* (2023) indicated that one hundred US awarded popular reports were of low quality, while Yusuf and Jordan (2017) evidenced that the Management's Discussion and Analysis for citizen users in the Comprehensive Annual Financial Reports of fifty US state governments proved inadequate when assessed with size, readability and timeliness criteria. Therefore, there is room for popular reports' improvement.

While the aforementioned studies adopt a normative perspective (Sharp *et al.*, 1998; Cohen and Karatzimas, 2015; Aversano *et al.*, 2019), by taking a preparers' stance (Bracci *et al.*, 2023) or by taking stock of existing practice (Manes-Rossi *et al.*, 2019), popular reports have also been analyzed from a user's stance. In this realm, citizens' perceptions on how the ideal popular report should look like have been the focal point in a few research works (e.g. Yusuf and Jordan, 2012; Jordan *et al.*, 2016; Cohen *et al.*, 2017). Cohen *et al.* (2017) concluded that citizens would prefer the popular report to be available as an interactive website compared to a pdf report or a flipping book. Jordan *et al.* (2016) used citizen focus groups to explore citizens' preferences on types of government financial information. Yusuf and Jordan (2012) combined citizen focus groups with a student laboratory for the development of an effective popular report. The prototype popular report developed through this process was then evaluated through a questionnaire by undergraduate and postgraduate students in terms of content, design, relevance and readability, among other criteria. The present study adds to this stream of literature, by employing the sense of belonging as a theoretical aspiration. Also, it leaves informed citizens free to develop their own reports without the intervention of other intermediaries that would translate citizen perceptions into a popular report template. The fact that the students work in groups and not individually in the popular report development process resembles the ones of co-production and co-development that can only be materialized through teamwork. Moreover, working in teams to produce the report creates interactions between people, which is closely related to the sense of belonging and influences participation (Wellman *et al.*, 2001).

3. Sense of belonging, participation and co-creation
Sense of belonging is considered a dimension of citizenship theory and can be interpreted through social inclusion, social cohesion and well-being (Lambert *et al.*, 2013; Painter, 2013). While being a basic human need (Maslow, 1954), the sense of belonging is identified as a specific process of relatedness and an important element of mental health and social well-being (Hagerty *et al.*, 1996). According to Hagerty *et al.* (1992; p. 173) it is the "experience of personal involvement in a system or environment so that persons feel themselves to be an integral part of that system or environment". The sense of belonging is defined as a feeling of being connected and respected (Yuval-Davis, 2006) that links a person to society (May, 2011). May (2011) characterizes the sense of belonging as a window to study the relationship between the self and social change, offering a person-centered approach that allows the examination of the mutual impact between the self and society and the way everyday practices are generative of social change. In the same realm, Shotter (1993) proposes that the sense of belonging requires the right to participate in the development of society. Energy for involvement and desire for meaningful involvement are precursors of the sense of belonging which is characterized by the experience of being valued and fitting in with other people,

groups or environments (Hagerty *et al.*, 1992). Finally, the result of the sense of belonging would be seen through social, physical and psychological involvement and attribution of meaningfulness to this involvement (Hagerty *et al.*, 1992, 1996). Perkins and Long (2002) observe that citizens with a high sense of belonging tend to present increased participation in activities that improve community. The sense of belonging is a product of social interactions between people which influences their participation in the community (Wellman *et al.*, 2001).

The sense of belonging could permit the creation of a constant loop between popular reporting and citizens. Naturally, the sense of belonging to a community could increase interest in participating in common matters of the community (Perkins and Long, 2002; Soria *et al.*, 2003). The sense of belonging is an intrinsic type of reward for a person's participation in common issues (Šajeva, 2014). In a local government/city environment, the sense of belonging could lead to increased interest in co-operation between citizens and councils in various forms of co-creation and co-development. Osborne *et al.* (2016; p. 640) define co-production as the involvement (voluntary or not) of public service users in the design, management, delivery or evaluation of public services. Co-production appears to serve both the reform of public services and the restoration of trusted government (Fledderus *et al.*, 2014). For instance, citizen participation in urban regeneration is a co-production process that improves citizens' sense of belonging (Wu and Xiong, 2022), while the satisfaction from the participation goes beyond any type of extrinsic reward (Postigo, 2009; Šajeva, 2014). In this realm, governments are supposed to be seeking ways to enhance citizens' involvement in coproduction initiatives (Thomsen and Jakobsen, 2015), aiming at better realizing public values such as improved service quality (Jaspers and Steen, 2022). This can be done by e-participatory platforms that improve the participation of citizens (Secinaro *et al.*, 2022). Popular reporting could be a field for co-operation between local governments and citizens (Cohen and Karatzimas, 2022) or even an area of co-operation between local governments, councilors and external consultants (van Helden and Reichard, 2019). Dialogic accounting poses that reporting constitutes a means to open and retain dialogue between the city and the citizens (Brown, 2009). Choi and Gil-Garcia (2022) point out that the interaction between citizens and governments through performance information is gaining attention in public administration. Popular reporting is a dialogic accounting tool that can promote citizens' participation and involvement (Grossi *et al.*, 2021) that is inspired by the sense of belonging and at the same time strengthens their sense of belonging. Therefore, popular reporting could enhance the sense of belonging which in turn would motivate people to be more involved in popular reporting creation that would further increase their sense of belonging. The understanding and appreciation of what the local government is doing to offer services and support to citizens in a transparent, financially viable and accountable manner could enhance the relationship between citizens and the city and hence the sense of belonging.

4. Methodological approach

This study records the results from an exploratory experiment where accounting students are called to act as preparers of popular reports targeting the provision of concise and easily understood information to citizens of selected municipalities. Students have been widely used as surrogates or proxies of managers, auditors, accountants and investors (Kennett *et al.*, 2011; Kelton and Pennington, 2012). Public administration has also been the field for studies performing experimental methods with the use of students as proxies for the average citizen or for informed citizens (e.g. Soguel *et al.*, 2020; Cohen *et al.*, 2022).

In this paper, students act as "informed citizens" meaning that they possess certain accounting knowledge, and they are familiar with the context of a popular report. Thus, we expect them to use the lens of the citizen enhanced with specific knowledge. The experiment's scenario asked students [1] to take the role of the group responsible for producing the

municipality's popular report. They were asked to form groups of a maximum of three persons and select by themselves a specific Greek municipality [2]. All students in the experiment are of an age who possess all the rights and obligations of a citizen. Moreover, they were all following the specialization of "Accounting" and had attended courses in accounting and finance. In this realm, they can feel and act based on their sense of belonging. Also, the formation of teams facilitated the activation of the sense of belonging (Wellman et al., 2001).

All students were following the course "Public Sector Accounting" which covers popular financial reporting in its syllabus topics. The project was not compulsory and could add up to 10% to the total grade. Participation in a non-mandatory assignment strongly linked to a communal issue is expected to provoke participants' sense of belonging. The literature suggests that the sense of belonging is an intrinsic reward for persons who participate in projects of community interest (Sajeva, 2014). Moreover, the groups were given specific material to consult [3] and specific guidance indicating to include in a concise report every municipality-related information (financial or not) they considered important for the constituents of the municipality.

For the completion of the report the groups were allowed a period of 2 months. The popular reports developed by the groups of students were processed through inductive content analysis. Inductive content analysis is a methodological approach that allows researchers to go through the data to identify open codes and group data, ultimately leading to the formation of concepts, categories and themes (Kyngäs, 2020).

When the reports were completed, the students were further asked to complete a questionnaire related to their perspective on the content, format and other features of popular reporting. The questionnaire was administered online, and the responses were anonymous to ensure that students would reveal their actual perceptions on the topics. The questionnaire was structured in six sections covering the following topics: (1) the importance of popular reporting, (2) importance of specific financial and non-financial elements, (3) preferences in the presentation of financial information, (4) preferences in the presentation of quantitative information such as projects and performance, (5a) importance of specific popular report characteristics and (5b) dissemination process and (6) perceptions on who should be responsible for the development of a popular report. Questions on Sections 1, 2 and 5 were provided in 1–5 Likert-scale, while for the rest of the cases, the answers were selected among different options, allowing the selection of more than one option.

The questionnaire used in the present study aimed at a structured stocktaking of the views of the students on a series of topics related to popular reports and addressed issues and perceptions that could not be evident in the developed reports such as those related to Section 5b and Section 6. Moreover, while the reports were expected to explicitly disclose students' preferences in issues related to topics covered in Sections 1–5a, having their opinion captured through a questionnaire was deemed necessary as during the development of the reports the groups might have faced shortcomings due to data availability. Yusuf and Jordan (2012) have also followed a questionnaire-based approach to evaluate the prototype popular report developed by citizen focus groups.

As a final step in the analysis, the popular report template synthesized by adding together the characteristics and the elements actually used by the students in their popular reports and their answers to the questionnaire was compared with theoretical recommendations provided by the GFOA, AGA's Citizen-Centric Report and IPR (Cohen and Karatzimas, 2015), as well as popular reporting practice based on the findings of Mannes-Rossi et al. (2019) study. This comparison could provide indications whether the students follow specific guidelines (or alternatively guidelines and citizens' perspectives coincide) or they have let their personal preferences and needs to guide them in the development of the reports. Evidence consistent

with this latter trend would be supportive of the notion that popular report design can be affected by the sense of belonging.

5. Results

Thirty-five students (nineteen male students and sixteen female students) participated in the experiment forming fourteen groups that selected eleven different municipalities (in a few cases the same municipality was selected).

5.1 General characteristics of the reports

Table 1 summarizes some general characteristics of the 14 reports. Seven reports had a cover page, with five cover pages including a photograph related to the municipality. The number of the report pages ranged from five to thirteen (median: eleven pages). Apart from the wide use of diagrams, tables and pie charts, eight used photographs as well. Two included a letter to the citizen, while three provided concise explanations on what a popular report is about. In just one case explanations of the terms revenues, expenses and assets were also provided. Finally, two reports chose to present the auditor's report on the financial statements, and in one report the full text of official financial statements was provided in one page. The reports massively used diagrammatical representations, tables and photographs to support the text, and the length of the reports was kept short, being in line with relevant literature (Sharp *et al.*, 1998; Del Gesso, 2022). In three cases an explanation of what a popular report is about was provided. Unfortunately, the use of technical-accounting language was common.

5.2 Information about the municipality

Most of the reports dedicated some space to present the municipality (Table 2). Nine provided general information about the municipality, while eleven provided demographic information mainly with the use of narrative text. Just one report offered information about the municipal council. Information about the services offered to citizens and about the municipality employees' number and the salary were offered in two reports. In three cases information about local economy and private business activity, as well as unemployment, was disclosed. The municipalities' priorities, action plan and future actions related to aspects such as social inclusion, infrastructure, education and transportation were presented in seven reports. In one report the actions of the municipality during the Covid-19 pandemic were highlighted. Based on the analysis of the reports, the reference to the municipality's vision and strategic targets, as well as to its energy management/sustainability development and infrastructure projects were the more pronounced ones which is in line with the literature (Bracci *et al.*, 2023; Mannes-Rossi *et al.*, 2019).

Cover page	In 7 reports (5 with photograph)
Number of pages	5 pages (1 report), 7 pages (1 report), 9 pages (2 reports), 10 pages (2 reports), 11 pages (4 reports), 12 pages (3 reports), 13 pages (1 report)
Use of photographs	8 reports
Letter to citizens	2 reports
Explanation of "popular report"	3 reports
Explanation of "revenues, expenses, assets"	1 report
Auditor's report analysis	2 reports
Balance sheet full	1 report
Source(s): Author's own creation/work	

Municipality info	9 reports
Demographics	11 reports (1 report with pie chart and diagram)
Municipality council	1 report
Services to constituents	2 reports
Local economy – business activity	3 reports (1 report with pie chart)
Unemployment	3 reports
Employees	2 reports (1 report with diagram)
Events	1 report
Actions during Covid-19 pandemic	1 report (text with table and pie chart)
Priorities/action plan	5 reports (1 report with pie chart)
Predictions for the future based on the budget	2 reports
Summary of previous year results	1 report (text)
Future actions (social inclusion – infrastructure – education – transportation)	2 reports
Source(s): Author's own creation/work	

Table 2.
Information about the municipality

5.3 Non-financial information

Various types of non-financial information were provided in the popular reports (Table 3). Information on the municipality's vision and mission appeared in three reports and one report respectively. Information on municipal public property (e.g. information about the municipal library, music hall, airport) was present in two reports and on infrastructure projects (e.g. cycle-way) in three reports. Two reports included information on education (schools). One report disclosed information about cultural and sporting events while another one on social activities. Environmental and sustainability issues (energy management, sustainability, environment) were presented in three reports. Four reports presented the municipalities' strategic targets that included, apart from financial goals, goals related to education, health, sports, culture, society and improvement in administrative efficiency. Therefore, based on the content analysis of the reports, it is clearly shown that non-financial aspects are covered to a considerable extent. The inclusion of various types of non-financial information in the popular report is strongly suggested in literature (e.g. Sharp *et al.*, 1998; Cohen and Karatzimas, 2015) and it also appears in practice (Manes-Rossi *et al.*, 2019). Yusuf and Jordan (2012) consider that addressing non-financial issues in the popular report, makes the report more community oriented. Thus, the evidence of non-financial information in the developed popular reports is consistent with the notion of the sense of belonging.

Vision	3 reports
Mission	1 report
Strategic targets	4 reports (1 report with diagram)
Municipal property (library, music hall, airport)	2 reports (1 report with photo)
Infrastructure projects	3 reports (1 report with pie chart and table)
Social activity	1 report
Cultural	1 report
Education	2 reports
Sports	1 report
Energy management policies – sustainable development	3 reports
Service provided to citizens (number of requests that were served)	1 report (narrative and table)
Source(s): Author's own creation/work	

Table 3.
Non-financial information

5.4 Financial information

Most of the financial information on the popular reports came from the budget and budget execution documents rather than from the financial statements. Table 4 summarizes these items. Accordingly, information about the revenues and expenses of the current year was presented in eight of the fourteen reports, while comparative information on budget revenues and expenses between the current and the previous year as well as the current and the previous two years appeared in just one report. Next to the narrative, the students also used pie charts (five cases), diagrams (two cases) and tables (two cases). Information on deficit and investment expenses was provided in two reports respectively, while comparisons between budgeted and actual revenues and expenses appeared in one report with the use of diagrams.

Information from the income statement is used to a lesser extent. As Table 5 shows, in just eight cases the popular reports show information for accrual revenues and expenses which are accompanied by pie charts, diagrams and tables. In three cases the emphasis is put on the current year's results. In another three cases, comparative information about the current and previous year's results is presented. In only two cases the comparison of the current year expands to the two previous years. In all cases, revenues are presented separately from expenses. Only one report uses a diagrammatic representation of the relationship between expenses and revenues in the current and the previous year. Finally, the net income of the current and the previous two years is diagrammatically provided in one report.

The use of information from the balance sheet focuses mainly on the cash account, the tangible/intangible assets, the liabilities and the grants reserve (Table 6).

5.5 The questionnaire

Having completed their assignments and after submitting their popular reports a short, anonymized questionnaire was disseminated to the students online.

	Current year	Current and previous year	Current and 2 previous years	Other
Revenues	8 [pie charts (5), diagram (2), table (2)]	1 (text with pie chart)	1 (text with diagram)	–
Expenses	8 [pie charts (5), diagram (2), table (2)]	1 (text with pie chart)	1 (text with diagram)	–
Deficit	2 (with pie chart and table)	–	–	–
Investment	2 [text with pie chart (1) and diagram (2)]	–	1 (text with diagram)	–
Revenues budgeted vs actual	1 (text with diagram)	1 (text with diagram)	1 (text with diagram)	–
Expenses budgeted vs actual	1 (with diagram)	1 (with table and diagram)	–	–
Comparison current to previous year Revenues vs expenses Receipts vs payments	–	–	–	1 (with diagram)
Comparison current to 2 previous years (3 years) Revenues vs expenses	–	–	–	1 (with diagram)

Note(s): In several cases the information would be presented through a combination of pie charts, tables and diagrams
Source(s): Author's own creation/work

Table 4.
Information from the
budget document

	Current year	Current and previous year	Current and 2 previous years	Other
Revenues	3 [text with table (3) and chart pie (2)]	3 [with pie chart (3) and diagram (1)]	2 [text with table (1), pie chart (2) and diagram (1)	–
Expenses	3 [text with table (3) and chart pie (2)]	2 [with pie chart (3) and diagram (1)]	2 [text with table (1), pie chart (1) and diagram (1)	–
Comparison revenues vs expenses	–	1 (with diagram)	–	–
Net result	–	–	2 [text with chart pie (1) and diagram (2)]	–
Comparison of revenues (5 years)	–	–	–	1 (with diagram)
Comparison of expenses (5 years)	–	–	–	1 (with diagram)

Table 5.
Information from the income statement

Note(s): In several cases the information would be presented through a combination of pie charts, tables and diagrams
Source(s): Author's own creation/work

	Current year	Current and previous year	Current and 2 previous years	Other
Cash	3 (1 chart pie)	4 [text (2), diagram (3), pie chart (1), table (1)]	2	–
Tangibles/intangibles	4 [text (3), pie (1), table (1)]	5 [text (2), table (3), diagram (3), pie (1)]	2	–
Infrastructure	2 [text (1), table (2), photo (1)]	–	–	–
Receivables	2 [text (1) and pie chart (1)]	1 [text (1), diagram (1) and pie chart (1)]	–	–
Municipality equity	1 (text)	–	1	–
Change in equity	1 (text with table)	–	–	–
Liabilities	4 [text (3), pie chart (1), table (1)]	4 [text with pie charts (4) and diagram (2)]	1	–
Loans (5-year comparison)	–	–	–	1 (text with diagram)
Reserves related to investment grants	4 [text (2), diagram (3), pie chart (1), table (1)]	–	1	–

Table 6.
Information from the balance sheet

Note(s): In several cases the information would be presented through a combination of pie charts, tables and diagrams
Source(s): Author's own creation/work

The analysis of the 35 responses (Table 7) attaches high perceived importance to popular reports (mean: 4.43). Among the most important information that should be contained in a popular report, the students ranked information about Expenses (mean: 4.66), Revenues (4.60), actions related to Health and Safety/Security (mean: 4.29 and 4.23 respectively), Cash (4.26) and Vision (4.23), showing that a popular report should not be limited to strictly financial information, but rather to include data related to non-financial issues as well. The least important information was about Receivables (3.31) and Education/training actions for municipality employees (3.46) still getting values above the threshold of the value of three.

	Mean	St. deviation
How important is the issuance of popular reports by municipalities (Section 1)	4.43	0.558

How important is the inclusion of information on the following topics in the municipality popular report? (Section 2)	Mean	St. deviation
Expenses	4.66	0.539
Revenues	4.60	0.553
Health actions	4.29	0.789
Cash	4.26	0.780
Safety/security	4.23	0.910
Vision	4.23	0.910
Public infrastructure (streets, squares, playgrounds, gyms)	4.14	0.733
Property (land, buildings, . . .)	4.03	0.785
Social inclusion actions	3.97	0.891
Equality actions	3.91	0.887
Liabilities and loans	3.86	0.974
Social actions (e.g. support for low-income citizens)	3.80	0.933
Education/training actions for citizens (e.g. libraries)	3.74	0.919
Cultural actions	3.74	0.919
Environment protection actions	3.74	1.010
Strategy	3.71	1.045
Actions of citizens participation in public matters	3.60	1.117
Education/training actions for municipality employees	3.46	0.886
Receivables	3.31	1.022

Note(s): $N = 35$, Likert scale 1–5, where 1: Not at all, 5: Very much
Source(s): Author's own creation/work

Table 7.
Importance of popular
report and its content
(questionnaire:
Sections 1 and 2)

Regarding the time period that the popular report should cover (Table 8), the students appear to prefer financial data (e.g. revenues and expenses) to be comparatively displayed for the current and previous year(s) (82.9%). For other types of quantitative data clear preference was not made evident as the responses were more equally distributed.

Students' perception on popular reports' size, user-friendliness and easiness to access are presented in Table 9. According to the responses, it is important to keep a popular report short in length (mean: 3.83). The adoption of simple, not technical language in the report (mean: 4.49) as well as the use of diagrammatic representations and infographics (means: 4.29 and 4.14 respectively) are all considered very important. Surprisingly the use of photographs was not considered as important (mean: 3.11) as it would be expected. Finally, the students consider the municipality's homepage as the most appropriate place to deliver the popular

In what form would you prefer to see the data on a popular report?	Financial data		Other quantitative data	
	N	$\%$	N	$\%$
Only data for the current year	4	11.4	9	25.7
Comparative data between current and previous year	15	42.9	8	22.9
Comparative data between current and two previous years	14	40	8	22.9
Comparison between budgeted and actual data for the period	2	5.7	10	28.6
Total	35	100	35	100

Source(s): Author's own creation/work

Table 8.
Time-period covered
(questionnaire:
Sections 3 and 4)

How important are the following regarding the municipality popular report	Mean	St. deviation
Characteristics (Section 5a)		
To use plain language avoiding technical terms	4.49	0.612
To contain diagrams	4.29	0.860
To contain infographics	4.14	0.845
To be short in length	3.83	0.785
To contain photographs	3.11	0.993
Dissemination process (Section 5b)		
To be found as a link in the municipality's homepage	4.20	0.833
To be published on social media	3.74	0.886
To be available at the webpage of Ministry of Interior	3.46	0.980
To be distributed door-to-door	2.29	1.100
Note(s): $N = 35$, Likert scale 1–5, where 1: Not at all, 5: Very much		
Source(s): Author's own creation/work		

Table 9.
Importance of popular
report characteristics
and dissemination
process (questionnaire
Section 5)

report (mean: 4.20) compared to alternative dissemination options, with having the popular report distributed door-to-door ranked last (mean: 2.29).

By comparing the popular reports prepared by the students with the students' responses in the questionnaire some important findings emerge. In most cases the questionnaire confirms students' approach to the development of the popular report. Despite all types of information being rated significantly high, taking scores way above the median value of three, a synthesis of both financial and non-financial information was found in the top scoring places. Thus, it becomes clear that popular reports should encapsulate non-financial information along with financial data.

However, it is interesting to note that in some cases what is evident in the developed popular reports and the answers provided in the questionnaire appear contrasting. Although students mainly used current annual information in the popular reports, they would prefer popular reports to disclose comparative information for two or more than two years. This different perspective could be explained by difficulties in locating previous years information from the actual municipalities they had to base their report on. In the same realm, while eight of the fourteen reports used photographs, this feature is ranked as the least important compared to other visual aids. This finding is not consistent with the importance attached to such tools in relevant studies (e.g. Del Gesso, 2022). Maybe the inclusion of photos in the reports serves other purposes different from the informatory ones. Moreover, although students are highly supportive regarding the use of plain language, in several cases their reports used accounting jargon. This may indicate the difficulty of accountants (even students) to use plain language to describe technical terms (Marsh *et al.*, 2005). Finally, they prefer to see the popular reports on the municipality's website or published on social media than to be distributed door-to-door, which is in line with the study of Cohen *et al.* (2017).

The co-operation between citizen groups and municipality services for the preparation of the popular report is ranked first in student preferences, followed by the placement of the responsibility solely in the hands of the municipality's financial department and the provision of a template by the state (Table 10). The fact that the students rank a form of collaboration and co-development first provides evidence that citizens are expected to be willing to participate and get involved in communal processes including the one related to the development of a popular report. Recent literature highlights the importance of co-development initiatives between citizens and governments (van Helden and Reichard, 2019; Cohen and Karatzimas, 2022). It is expected that such initiatives would attract citizens' interest in common matters and increase participation (Thomsen and Jakobsen, 2015; Jaspers

and Steen, 2022) which is clearly interrelated with citizens' sense of belonging. The sense of belonging motivates them to interact with society, while the interaction and the participation might further ignite their sense of belonging (Hagerty *et al.*, 1996; Perkins and Long, 2002). However, views of a centralized development at the local government level are also evident in the responses.

5.6 A template for a popular report
To have a holistic view regarding the structure of a popular report based on the preferences of citizens a synthesis was sought. More specifically, by combining the characteristics and content used by the students while developing the reports with the answers they provided to the questionnaire, a template for a popular financial report was synthesized as shown in Table 11.

Having the template of Table 11 as a reference point, a comparison between theoretical recommendations provided by the GFOA, AGA's Citizen-Centric Report and IPR (Cohen and Karatzimas, 2015), as well as popular reporting practice (i.e. Mannes-Rossi *et al.*, 2019) was conducted (Table 12).

Table 12 provides evidence that the way the student groups worked to prepare their popular reports as well as the information dimensions they consider important borrow characteristics from both theoretical recommendations and practice. However, as the recommendations are not unanimous and practice also shows heterogeneity, we can conclude that there is much flexibility in setting up popular reports. In that sense, students have developed their own popular reports driven not only by the existing templates but also by their motive to include information that they considered useful to better understand the municipality. For instance, the two basic templates provided to the groups (GFOA and AGA) do not extensively use non-financial information, while the developed reports do. The selection of the information and the way presented could be motivated by their sense of belonging.

6. Conclusion
Relevant literature approaches popular reporting as a useful tool for public entities to restore accountability and serve legitimacy purposes (Manes-Rossi *et al.*, 2019). In this paper, we take a different stance, and we adopt the perspective of the citizens and their relation with popular reports through the lens of the sense of belonging theory.

This study adds to the research on the content and characteristics of popular reports that would make sense to citizens, by providing the results from an exploratory experiment. We approach the topic through the lens of sense of belonging theory (Hagerty *et al.*, 1992; Perkins and Long, 2002) for two reasons: (1) it is expected that the sense of belonging will guide citizens' reaction when they are asked to actively engage in developing a report useful to the community and (2) it can help understanding citizens' motivation in participating and getting

Local council	12
Municipality financial department	18
Citizens volunteer groups in co-operation with municipality	19
Municipality financial department taking into account citizens opinion (through polls where citizens indicate the issue that matter to them)	5
The state should create a template to be used by municipalities	15

Note(s): More than one options available
Source(s): Author's own creation/work

Table 10.
Who should be responsible for the structure and content of popular reports? (questionnaire Section 6)
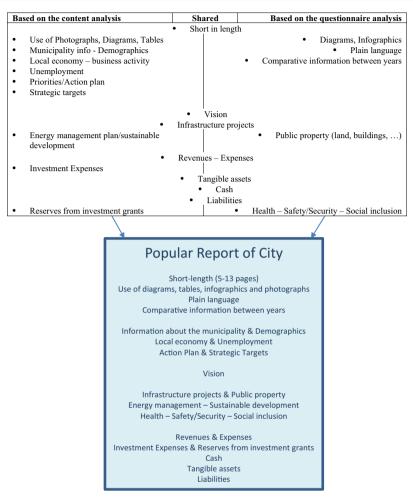
Based on the content analysis	Shared	Based on the questionnaire analysis
	• Short in length	
• Use of Photographs, Diagrams, Tables		• Diagrams, Infographics
• Municipality info - Demographics		• Plain language
• Local economy – business activity		• Comparative information between years
• Unemployment		
• Priorities/Action plan		
• Strategic targets		
	• Vision	
	• Infrastructure projects	
• Energy management plan/sustainable development		• Public property (land, buildings, …)
• Investment Expenses		
	• Revenues – Expenses	
	• Tangible assets	
	• Cash	
	• Liabilities	
• Reserves from investment grants		• Health – Safety/Security – Social inclusion

Popular Report of City

Short-length (5-13 pages)
Use of diagrams, tables, infographics and photographs
Plain language
Comparative information between years

Information about the municipality & Demographics
Local economy & Unemployment
Action Plan & Strategic Targets

Vision

Infrastructure projects & Public property
Energy management – Sustainable development
Health – Safety/Security – Social inclusion

Revenues & Expenses
Investment Expenses & Reserves from investment grants
Cash
Tangible assets
Liabilities

Table 11.
Popular report template based on the prepared reports and the perspectives

Source(s): Author's own creation/work

involved in communal processes including those related to the development of a popular report.

In this study, we run an exploratory experiment where potential users of popular reports with certain accounting skills were asked to act as preparers of popular reports. By combining the characteristics and the content of the reports developed with the answers provided by the students on a questionnaire covering several parameters underpinning a popular report, we synthesized a template for a popular report. This template has a dual use. Firstly, it provides an overview of basic financial and non-financial information that is considered important by the users. Thus, it provides tangible insights on how informed citizens would structure their ideal popular report. The popular reports developed by the users are not confined to financial information, but they incorporate non-financial data as well

Dimension	Experiment	GFOA	AGA	IPR	Mannes Rossi *et al.* (2019)
Length	5–13 pages (median 11)	Concise	4 pages	Short length (no reference to exact pages)	4–44 pages (average 15.86)
Visuals	Use of diagrams, tables, infographics and photographs	Photographs, charts, or other graphics	Use well-labeled charts, graphs and tables	No specific reference	Mainly pie charts, histograms
Language	Plain language	Written in a concise and clear style Avoidance of technical jargon	Timely, simple and readily accessible format	Easily comprehensive information	Glossary provided (not in all cases)
Comparative information	Comparative information between years	Comparative data to help identify trends useful in the interpretation of financial data	Highlighting changes from prior year(s)	No specific reference	No specific reference
Non-financial information	Information about the municipality and Demographics	Demographic information and economic indicators of the government or service area	Community demographic information, such as population figures and other interesting items (including business activity and unemployment)	No specific reference	Presentation of the city (Population, Recent project accomplishments, Ranking of the city, City overview, Story of the city, Photo of the city) Governance: city government (Structure of the city government, City departments, List of municipal council members, Photos of the council’s members)
	Local economy and Unemployment			No specific reference	Liveability of the city (Unemployment rate, Employment rate)
	Action Plan and Strategic Targets	No specific reference	A look to the future and “what’s next” in the year ahead, plus any foreseen challenges in meeting stated goals	Intellectual capital	Strategic focus and future orientation (Projects in progress, Strategic objectives, Vision, Mission)
	Vision	No specific reference	Government entity mission, vision and goals	Intellectual capital	
	Infrastructure projects and Public property	No specific reference	Services and activities	Manufactured capital	Liveability of the city (Public safety, Infrastructure, Community development, Quality of life, Recreation and parks, Water utility, Recycling)
	Energy management – Sustainable development	No specific reference	Recent accomplishments for non-financial outcomes	Natural capital	
	Health – Safety/ Security – Social inclusion	No specific reference	Education, environmental aspects	Social capital Human capital Intellectual capital	

Table 12.
Comparison of the experiment template to theoretical recommendations and practice

(*continued*)

Dimension	Experiment	GFOA	AGA	IPR	Mannes Rossi *et al.* (2019)
Financial information	Revenues and Expenses Balance Sheet information (Investment Expenses, Reserves from investment grants, Cash, Tangible assets, Liabilities)	Financial information	Detailed revenue and expense information No reference to balance sheet information	Financial capital	Financial performance

Source(s): Authors' own elaboration

(Cohen and Karatzimas, 2015; Aversano *et al.*, 2019; Manes-Rossi, 2019). Secondly, by comparing the dimensions of this template to theoretical recommendations and popular reporting practices we conclude that the preparers, while relying on earlier examples and existing models, created their own reports. This divergence can provide insights into how the sense of belonging affects the popular report developing process. The sense of belonging allows the intervention of the self in practices, being generative of (the social) change (May, 2011). In other words, the approach followed by the student groups in developing the report reflects the result from their meaningful involvement that could be motivated by their sense of belonging. This could be especially true as no significant extrinsic compensation is involved and the project is non-compulsory (Postigo, 2009; Šajeva, 2014). Under such conditions, participation in the project could be driven by meaningful engagement.

Moreover, the sense of belonging pertains not only to the content but also to the process and the actors in popular reports' development. When it comes to "who" should be responsible for the preparation of the report, the most popular option supports the co-operation between citizen groups and municipal authorities which lies at the heart of the sense of belonging theory. The involvement of citizens in the preparation of a report that is meant to cover citizens' information needs could lead to citizens' increased satisfaction from an improved information experience. This can have various implications on citizens such as monitoring the local government's condition and performance and actively participating in communal issues also with the use of technology (Secinaro *et al.*, 2022). The stimulation of citizens' active participation in communal issues is expected apart from enhancing their sense of belonging to invigorate the democratic processes within the local government. Encouraging more citizens to participate in the development of popular reports and bringing on board the voice of citizens that belong to underrepresented groups are challenges that deserve further analysis also in relation to the size and the capacity of the city producing the reports. To operationalize the idea of co-creation and co-development (van Helden and Reichard, 2019; Cohen and Karatzimas, 2022) the involvement of civil society organizations should be taken into consideration as well. These organizations could act as surrogates for individual citizens or distinctive citizen groups and cooperate at a national level. Popular reporting would act as a tool of opening and retaining dialogue between the city and the citizens (Brown, 2009; Grossi *et al.*, 2021) over and above the use of digital platforms and the social media to enhance the dialogic perspective of accounting (Grossi *et al.*, 2021).

The paper is not limitations-free. It is an explanatory study that covers a small number of popular reports and citizens that cannot be representative of the whole population. Also, the decoupling between preferences in the questionnaire and the expressed preferences embedded in the popular reports may in certain cases indicate technical difficulties in

acquiring the desired information due to the unavailability of data, or difficulties in creating more sophisticated visual tools due to the lack of suitable skills and resources.

We consider that the theoretical lens of the sense of belonging is an interesting perspective to use while analyzing popular reporting. It is consistent with the study of accounting out of strict rational boundaries. We suggest that more studies are conducted analyzing the role of citizens in the development of the popular reports and how the reports can affect the sense of belonging of citizens toward their local communities as a tool to generate a virtuous circle for further engagement in municipal affairs.

Notes

1. Fourth year undergraduate students in the Accounting and Finance Department of a Greek University.

2. Greek municipalities do not develop popular reports.

3. The students were provided with (1) the Citizen-Centric Reporting (CCR) Suggested Content by AGA (available at www.agacgfm.org/ccr), (2) the FMCBC Recommended Practice: Preparing Popular Reports, (3) the journal article Cohen *et al.* (2017). IT-enhanced popular reports: Analyzing citizen preferences and (4) the June 2019 popular financial report of the State of North Carolina as an example of an actual popular financial report.

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