

Financial Determinants in Local Re-Election Rates: Emerging Research and Opportunities

Ana Maria Cunha

Polytechnic Institute of Cávado and Ave, Portugal

Augusta Ferreira

University of Aveiro, Portugal

Maria José Fernandes

Polytechnic Institute of Cávado and Ave, Portugal

Patrícia Gomes

Polytechnic Institute of Cávado and Ave, Portugal

A volume in the Advances in Public
Policy and Administration (APPA)
Book Series



Published in the United States of America by
IGI Global
Business Science Reference (an imprint of IGI Global)
701 E. Chocolate Avenue
Hershey PA, USA 17033
Tel: 717-533-8845
Fax: 717-533-8661
E-mail: cust@igi-global.com
Web site: <http://www.igi-global.com>

Copyright © 2020 by IGI Global. All rights reserved. No part of this publication may be reproduced, stored or distributed in any form or by any means, electronic or mechanical, including photocopying, without written permission from the publisher.

Product or company names used in this set are for identification purposes only. Inclusion of the names of the products or companies does not indicate a claim of ownership by IGI Global of the trademark or registered trademark.

Library of Congress Cataloging-in-Publication Data

Names: Cunha, Ana Maria, 1974- editor. | Ferreira, Augusta da Conceicao Santos, 1966- editor. | Fernandes, Maria Jose, 1967- editor.

Title: Financial determinants in local re-election rates: emerging research and opportunities / Ana Maria Cunha, Augusta Ferreira, Maria Jose Fernandes, and Patricia Gomes, editors.

Description: Hershey, PA : Business Science Reference, [2019] | Includes index.

Identifiers: LCCN 2018037203 | ISBN 9781522578208 (hardcover) | ISBN 9781522578215 (ebook)

Subjects: LCSH: Local elections. | Finance, Public--Accounting. | Political participation.

Classification: LCC JS221 .F56 2019 | DDC 324.9--dc23 LC record available at <https://lcn.loc.gov/2018037203>

This book is published in the IGI Global book series Advances in Public Policy and Administration (APPA) (ISSN: 2475-6644; eISSN: 2475-6652)

British Cataloguing in Publication Data

A Cataloguing in Publication record for this book is available from the British Library.

All work contributed to this book is new, previously-unpublished material.

The views expressed in this book are those of the authors, but not necessarily of the publisher.

For electronic access to this publication, please contact: eresources@igi-global.com.

Table of Contents

Preface	ix
Acknowledgment	xii
Chapter 1	
The impact of Financial Information on Voting Behaviour	1
<i>Isabel Brusca, University of Zaragoza, Spain</i>	
<i>Margarita Labrador, University of Zaragoza, Spain</i>	
<i>Jorge Olmo, University of Zaragoza, Spain</i>	
Chapter 2	
Financial Indicators as Determinants of Mayoral Elections: Evidence From Italian Local Governments.....	27
<i>Serena Santis, University of Campania “Luigi Vanvitelli”, Italy</i>	
<i>Francesca Citro, University of Salerno, Italy</i>	
<i>Beatriz Cuadrado-Ballesteros, University of Salamanca, Spain</i>	
<i>Marco Bisogno, University of Salerno, Italy</i>	
Chapter 3	
Does It Pay Off for Mayors to Accurately Manage Finance on Municipalities? The Case of Portugal.....	54
<i>Joana Costa, University of Aveiro, Portugal</i>	
Chapter 4	
Sustainability Assessment of Portuguese Local Governments (2009 to 2017): Accounting Information and Public Governance.....	80
<i>Paula Gomes dos Santos, Lisbon Accounting and Business School, Instituto Politécnico de Lisboa, Portugal</i>	
<i>Carla Martinho, Lisbon Accounting and Business School, Instituto Politécnico de Lisboa, Portugal</i>	

Chapter 5

Analysis of the Association Between Political Change in Local Government and Municipal Financial Condition in Spain During the Great Recession..... 105

José L. Zafra-Gómez, University of Granada, Spain

Antonio M. López-Hernández, University of Granada, Spain

Juan Montabes, University of Granada, Spain

Ángel Cazorla, University of Granada, Spain

Chapter 6

Popular Financial Reporting: A New Information Tool for Local Public Groups..... 129

Paolo Pietro Biancone, Department of Management, University of Turin, Italy

Silvana Secinaro, Department of Management, University of Turin, Italy

Valerio Brescia, Department of Management, University of Turin, Italy

Chapter 7

The Case of Accounting Information for Infrastructural Assets Reporting: Local Government Borrowings and Investment Choices in the Context of Moral Hazard and Local Government Politics 176

Dimu Ehalaiye, Massey University, New Zealand

Nives Botica Redmayne, Massey University, New Zealand

Fawzi Laswad, Massey University, New Zealand

Related Readings..... 202

About the Contributors 215

Index..... 219