



THIRD SECTOR: A case study on the application of accounting in a non-profit organization

TERCER SECTOR: Un estudio de caso sobre la aplicación de la contabilidad en una institución sin ánimo de lucro

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Abstract: This work presents a study in a third sector organization that works with issues that raise awareness in society; Therefore, its main objective was to analyze the application of the accounting procedures adopted to comply with its obligations. To obtain and analyze the data, a descriptive case study with a qualitative approach was carried out. As a data collection instrument, an interview script containing 23 open questions was used, being applied in an institution focused on the rehabilitation of drug addicts, legal and illicit. Regarding the result, it was possible to see that the use of accounting procedures and tools is extremely relevant for third sector organizations, as accounting is considered one of the main instruments, applied for transparency and accountability with society and its taxpayers.

Keywords: *Accounting; Third Sector; Accountability.*

Resumen: Este trabajo presenta un estudio en una organización del tercer sector que trabaja con temas que sensibilizan a la sociedad; por lo tanto, su principal objetivo fue analizar la aplicación de los procedimientos contables adoptados para cumplir con sus obligaciones. Para obtener y analizar los datos, se realizó un estudio de caso descriptivo con enfoque cualitativo. Como instrumento de recolección de datos, se utilizó un guión de entrevista que contenía 23 preguntas abiertas, siendo aplicado en una institución centrada en la rehabilitación de toxicómanos, legales e ilícitos. En cuanto al resultado, se pudo constatar que el uso de procedimientos y herramientas contables es de extrema relevancia para las organizaciones del tercer sector, ya que la contabilidad es considerada uno de los principales instrumentos, aplicados para la transparencia y rendición de cuentas con la sociedad y sus contribuyentes.

Palabras clave: *Contabilidad; Tercer Sector; Rendición de Cuentas.*

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Received for publication on 2024/04/04; approved on 2023/10/25.

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INTRODUCTION

The expression “terceiro setor” is a translation of the English term “*third sector*” and it can be used in parallel with other terms such as non-profit organizations and voluntary organizations, which are institutions where the financial proceeds cannot be shared among the members, i.e. they must be institutions founded solely by the will of their founders, with an indefinite duration and voluntary contributions and which are not the result of government activity (Oliveira, 2018).

In continental Europe, the term Non-Governmental Organizations (NGOs) predominates, having its origins in the nomenclature of the United Nations representation system. This was the name given to institutions that, although not represented by governments, were significant enough to be present at the UN (United Nations). In the 1960s and 1970s, the non-governmental organizations designated in the evolution of the third world expanded in Western Europe, researching partnerships throughout the world, resulting in the encouragement of the creation of NGOs in continents of the southern hemisphere (Oliveira, 2018).

Distinguishing itself from the concept of state and the concept of market, the third sector emerged to highlight its own space, seeking the participation of society in collective causes where people would perform their citizenship directly (Oliveira, 2018). Therefore, it can be conceptualized as a non-profit and non-governmental organization that follows the practice of solidarity, which can be religious or philanthropic in nature and work in areas such as education, animal protection, the environment, among others (Morais, 2019).

In order to maintain their operations, third sector organizations seek the collaboration of companies in the public or private sector so that through this assistance they can sustain their activities and their staff. In order to cope with the numerous difficulties and because they obtain resources in a variety of ways, these entities need to provide security in their projects and, with this, they use the accounting methods and laws that fall under the third sector to render accounts (Morais, 2019).

In this way, accounting has become a fundamental tool for both profit-oriented companies and non-profit institutions, acting as a mechanism for decision-making and providing them with equity, economic and financial information, enabling these institutions to expand their partnerships and develop their projects (Dias and Pugues, 2013).

To carry out this study, we selected a non-profit institution that works to rehabilitate people of both genders who have chemical dependencies on licit and illicit drugs. It has a significant presence in the city of Sousa and the whole region, since the city has a large number of addicts on the streets. It also works together with the families of these addicts, serving people from wherever the house's publicity can reach.

In this context, the purpose of this research was to answer the following research problem: **How is accounting applied in the researched organization and how are accounting procedures used to assist in its financial management and control?**

In line with the research question, this study aims to analyze how accounting is applied within the researched organization and what accounting procedures are adopted for assisting management and complying with its obligations. Studying the third sector is important since the activities carried out by these organizations deal with issues that raise awareness in society, such as areas like social assistance, culture, health, among others. Therefore, it is believed to be relevant because it provides information about the company and its relationship with accounting, as well as analyzing its performance with transparency and observing the application of the resources collected through the investment of society.

THEORETICAL BACKGROUND

According to Oliveira (2018), third-sector institutions emerged in the mid-1970s in the United States, with English traditionalism using expressions such as "charity", "philanthropy" and "patronage" that refers to the Renaissance era and the great support for the sciences and arts. On the European continent, the expression "Non-Governmental Organizations" (NGOs) stands out. They expanded during the 1960s and 1970s with the aim of enabling the development of the third world and their demand for collaborators around the world drove the emergence of NGOs on the continents of the southern hemisphere.

The manifestation of these institutions in Brazil began in the 1990s with the emergence of the solidarity economy, when popular cooperativism gained strength in the midst of the economic crisis and productive restructuring, confronting the existing traditional, old and liberal conception of cooperativism, determining a field of dispute (Webering, 2019).

Morais (2019), defines non-governmental organizations as private, non-profit and public purpose entities, encompassing religious entities, private law institutions, philanthropic and actions in defense of less favored civilians, operating in areas such as health, education and social assistance. In view of the above, it is understood that the third sector continues to grow significantly, gaining strength in society, showing its importance in helping the population in personal and social achievements, conquering its field and the trust of society with the results of the service provided.

Therefore, accounting is necessary in the third sector, because the fact that they are non-profit organizations can arouse distrust on the part of society in the results achieved at the end of the year. Therefore, through accounting statements, the entity can present the results obtained, showing the real values of the entity (Alves, 2020).

De Oliveira (2020) points out that accounting has essential tools and it is of fundamental importance to third sector organizations due to the need to keep records of all their operations, under penalty of losing the tax benefits to which they are entitled. The lack of accounting information can disturb the obtaining of funds due to the demand from new donors for reliable reports on the destination and application of funds.

Dal Vesco (2020) states that the purpose of preparing and presenting financial statements is to represent the structure and position of the entity's assets, finances and financial performance. The author also points out that the information portrayed in the financial statements includes data on assets, liabilities, equity, income, expenses, changes in equity and cash flow. It is the responsibility of an accounting professional, registered with the Federal Accounting Council, to draw up the financial statements.

According to Alves (2020), the standards specific to the third sector were dissolved in 2012, using the reading of ITG (or General Technical Interpretation, ITG, in english) 2002, which establishes that "the specific criteria and procedures for evaluation, recognition of transactions and variations in equity, structuring of accounting statements and the minimum information to be disclosed in explanatory notes of non-profit entities", accounting principles, IFRS (International Financial Reporting Standards) and NBC (or Brazilian Accounting Standards, BAS, in english) TG 1000 referring to medium and small-sized companies.

According to Moraes (2019), it is understood that the accounting system aims to guide decision-making, accountability and social control, representing the structure of information on the identification, measurement, control, disclosure, recording and evaluation of the facts of public assets. Therefore, accounting has great relevance and influence in third sector entities, since it provides assistance in the management of resources, as well as in decision-making and control, in addition to raising the level of reliability of the entity with the disclosure of information.

The rendering of accounts is an indispensable procedure for verifying that an entity is being managed correctly, through which it is possible to identify whether the entity is using its resources correctly and honestly (Oliveira, 2020).

Martins (2021) points out that accountability has become necessary in non-profit organizations as a form of responsibility and organization with the preparation and dissemination of information, thus having a better chance of winning over new donors and encouraging old ones to continue with their donations.

As presented in ITG 2002 (R1) and provided for in NBC TG 26, when applicable, the accounting statements that should be developed are the Balance Sheet, Income Statement (DRE), Statement of Changes in Shareholders' Equity (DMPL), Cash Flow Statement (DFC) and Explanatory Notes.

Also according to ITG 2002 (R1), item 23, we have:

In the Balance Sheet, the name of the Capital account should be replaced by Shareholders' Equity, which is part of the Shareholders' Equity group. In the Balance Sheet and in the Statements of Income for the Period, Changes in Shareholders' Equity and Cash Flows, the words profit or loss should be replaced by surplus or deficit for the period.

In items 24 and 25 of ITG 2002 (R1), information on gratuities provided and voluntary services acquired must be highlighted in the Income Statement and disclosed in the explanatory notes by type of activity. And in the Statement of Cash Flows, donations must be classified in the flows of operating activities.

According to Cazumbá (2020, p. 01):

Accountability underwent changes following the publication of Law n. 13.019 of 2014. The rendering of accounts moves from presenting a series of forms and tax documents that only certify the financial execution of the funds received, to a methodology that analyzes and evaluates the execution of the partnership, allowing verification of compliance with the object and the achievement of goals and expected results. In addition, it must be submitted annually and, in the case of the end of the partnership, no later than 90 days after the end of the term. The deadline for submitting accounts will be set according to the size of each project.

As a result of the demand for transparency in accounting for the use of funds collected, the Brazilian third sector has felt the need to disclose its financial statements and how these funds are used. The rules updated by Law n. 13.204/2015 and Decree n. 8726/2016 determine the need for an accounting professional to be hired by the third sector as mentioned in the tax legislation, so that entities can be entitled to immunity exemptions (Furtado and Celestrini, 2018).

The legislation applied to the third sector is the NBC TE - Non-Profit Entity, which aims to "establish specific criteria and procedures for evaluating, recording components and variations in assets, structuring accounting statements and the minimum information to be disclosed in explanatory notes for non-profit entities".

According to Dal Vesco (2020, p. 41):

The public authorities grant these institutions a number of benefits, such as tax exemptions, registration and certification with social assistance councils and civil society organizations of public interest, as well as the provision of titles such as public utility. The Federal Constitution also states that tax authorities are prohibited from establishing or levying taxes on these institutions or in certain situations.

Exemptions encompass all types of taxes, be they fees, taxes, special and improvement contributions and loans, so each sphere of government, be it federal, state or municipal, will prescribe the tax exemption it is responsible for (Dal Vesco, 2020).

Regardless of the area in which they operate, third sector institutions are exempt from income tax (IR) and social contribution on net profit (CSLL) as long as they comply with certain conditions laid down by the law, such as not receiving any remuneration.

In this way, it is possible to observe the importance of the accounting professional for third sector entities, resulting in the elaboration of appropriate and clear disclosure, made through accountability, which is the process that makes it possible to demonstrate to society the application of the resources collected, following the guidelines contained in the legislation.

Several studies have already been produced highlighting the importance of accounting in the third sector. Among them is the research by Dias and Pugues (2013), who analyzed the role of accounting for third sector organizations using a comparative case study and qualitative documentary research, observing the help that accounting practice offers in preparing the documents and certificates required to formalize an agreement or contract.

Zittei, Politelo and Scarpin (2016) carried out a study to identify the level of accounting disclosure of third sector entities participating in the IDB's Development of Principles of Transparency and Accountability in Civil Society Organizations project. They obtained a research population of 76 organizations and a sample of 15 organizations that disclosed their accounts on their websites. For data collection they used a *checklist* with 63 items, 53 of which were based on Technical Pronouncement CPC 26 and the other 10 items were based on NBC T 10.19.

While Golsalves and Parrão (2017) researched non-profit institutions and accessory accounting obligations, analyzing the relationship between the growth of these institutions and the need to present accounting transparency to their employees, highlighting the importance of using accounting to manage the third sector.

The research by Soares, Casagrande and Silva (2019) analyzed the compliance of the financial statements of the University of Southern Santa Catarina - UNISUL, applying the case study based on

documentary research and a qualitative approach and using the data contained in the financial statements for the years 2010 to 2016.

A study was also carried out by Silva, Marques and Penha (2019) on the perception of accounting students about the practice of accounting applied to the third sector. A questionnaire was used to collect data at six Higher Education Institutions (HEIs) in Natal and one in Mossoró to project a profile of accounting students on the subject of the third sector.

Silva and Freitas (2020) carried out research into financial sustainability in the third sector, studying APAE (Association of Parents and Friends of the Exceptional) in Maranguape. The research aimed to identify potential strategies for financial sustainability that can be used by third sector organizations considering the daily challenges of obtaining resources to maintain their activities.

Also in 2020, a study on the comparative evaluation of performance measurement and evaluation methods for third sector organizations was carried out by Raptopoulos and Silva (2020), which aimed to present the performance measurement practices adopted by the sector and determine those that can be considered international *benchmarking*.

Dos Santos (2020) portrays accounting as an instrument of transparency in third sector entities, with the aim of verifying whether third sector entities use accounting as an instrument of transparency of economic and financial information.

Innocenti and Gasparetto (2021) carried out a study entitled "Management Accounting Practices in the Third Sector: The Challenge of Efficient Management", in which they sought to ascertain whether the implementation of management accounting practices in a Brazilian third sector organization supports the achievement of organizational efficiency, given the specialties of non-profit organizations.

Ribas (2021) researched social management in the third sector and its effects on human development, carrying out a case study in a Civil Society Organization (CSO) operating in the state of Rio Grande do Sul. The research aimed to analyze the impacts on human development from the CSO, which works to support people undergoing cancer treatment in the state of Rio Grande do Sul and discusses the adaptations needed to continue providing care due to the Covid-19 pandemic.

Along the same lines of analyzing the impacts of the Covid-19 pandemic, Araújo (2021) used descriptive research to investigate the effects of Covid-19 on the financial management of rural third sector entities in the metropolitan region of Joao Pessoa.

De Souza and Nikolay (2022) produced an article on the role of the accountant in maintaining compliance in a third sector educational institution. The aim of the article was to analyze and describe the operations of an educational institution that needed to be monitored by an accountant in order to comply with current municipal, state and federal legislation.

METHODOLOGY

For the development of the study, descriptive research was carried out, focusing on a case study with a qualitative approach. In addition, it can be classified as descriptive research because it reports on aspects of the institution interviewed, characterizing the objective of developing its work, recovering drug addicts, and using accounting as a tool in the institution's administration. According to Guimaraes (2020), descriptive research aims to describe the characteristics of a situation and requires knowledge of the problem to be studied, with the aim of analyzing the correlation between variables and establishing the dimension of elements in a specific population with certain characteristics or behaviors.

To develop the research, we used the case study technique, which according to Yin (2015), is an empirical investigation that comprises a comprehensive method, covering the logic of the object of study, data collection techniques and specific approaches to data analysis. Proetti (2018) also states that the case study makes it possible to study the characteristics of a particular subject in depth, seeking knowledge and providing new information on a given topic, as well as analyzing the details of what is being investigated. In this research, the case study was carried out in an institution for the rescue and rehabilitation of drug addicts. The research problem took a qualitative approach with the application of a semi-structured interview form. According to Proetti (2018), qualitative research is usually carried out at the place of origin of the objects of study and aims to demonstrate the results by the logical sense they present. With regard to obtaining the data and information for the research, it was obtained through a semi-structured interview, carried out in July 2022 via google meet with the person in charge of the association. To facilitate data collection and analysis of the information provided by the association, the interview was recorded with the consent of the interviewee.

The institution was chosen because of the great importance of its work in rehabilitating and re-socializing people who have some kind of drug addiction. The interview was carried out in order to get to know the institution's work in more detail and to acquire material to follow up and justify this study.

The interview script was adapted from the studies by Santos *et al* (2019) and Santos (2020), which included a total of 23 open questions, separated into the following categories: profile of the respondent, profile of the entity under investigation, aspects relating to accounting practices and the organization's accountability, and accounting as an instrument of transparency.

RESULTS AND DISCUSSION

The institution interviewed falls under the definition and devices of the third sector, non-profit, founded on July 10, 2017 (two thousand and seventeen) with headquarters in the Conceição site in the city of Sousa / PB, with the mission and objective of rescuing people, both male and female, with

chemical dependence on licit and illicit drugs, covering the entire region of Sousa and surrounding regions.

According to the interviewee, the institution has no registered employees and relies exclusively on the services of volunteers, which according to Hasse (2018), volunteering is becoming an important practice in movements aimed at social renewal, encouraged by third sector institutions. According to the author, volunteering can be understood as more than a resource, but as an additional form of professional work, together with the work of institutions to build a space for the exercise of citizenship.

With regard to the form of fundraising used by the institution, the interviewee replied that it uses donations as a form of fundraising. According to NBC - TE, item 10 (f) the concept of donation is "the free transfer, on a definitive basis, of financial resources or the right to ownership of goods, for the purpose of costing, investment and immobilization, with no counterpart from the beneficiary".

The interviewee added

The resources received (income) are not always enough to cover the organization's expenses. Sometimes it is necessary to supplement this with the sale of handicrafts made by the institution's volunteers, such as pet bottle brooms and the sale of door-to-door stickers.

Even so, if income is still insufficient, the interviewee cited an example of a situation and said that he "trusts in divine providence". Still on the subject of fundraising, the interviewee reported that he receives help from the Sousa/PB City Hall with the payment of his energy bill. The Brazilian Accounting Standards item 10 (e) defines Public Aid as "that provided for in the budget law, intended for the payment of capital expenditure of a public entity or private non-profit entity".

When asked about the use of accounting within the institution, the interviewee replied that it has a volunteer accounting professional who acts in accordance with the Federal Accounting Council, recording the inflows and outflows of financial resources in the Cash Flow Statement. This professional is responsible for drawing up the institution's accounts.

The Accounting Pronouncements Committee - CPC 03 (R2) states that the purpose of the Statement of Cash Flows - DFC is to request the provision of this information regarding the historical changes and cash equivalents of the institution through the statement of cash flows that classifies these flows for the period by operating, investing and financing activities.

CPC 03 (R2) also emphasizes in its objectives that information on an institution's cash flow provides users of financial statements with the necessary support to assess the institution's potential to generate cash and cash equivalents, as well as the institution's needs for using these cash flows.

With regard to the use of accounting tools for the operation of the organization, the interviewee said that the use of accounting tools is indispensable for the performance of the institution, since it enables taxpayers to monitor how the resources invested are being applied, thus helping to render accounts to society.

In this way, the act of rendering accounts is the way to present financial movements to the public, making it essential in the third sector since it ensures the responsibility and trust of the entity in demonstrating that it has applied the resources correctly. This makes accounting indispensable, as it facilitates accountability through statements that provide users with information on the receipt, application and distribution of acquired resources (Muniz, 2019).

The interviewee also mentioned that "accountability is made available to taxpayers and members of the community through monthly cash flow reports drawn up by the volunteer accounting professional". These reports are also sent to the representatives of the other groups that collaborate with the institution.

In this way, we can see that the institution plays an important role in society, fighting to recover every dependent person who comes to its headquarters. It maintains its activities with handicraft work, the help of volunteers and donations from its employees, as well as using accounting to draw up its statements, which help with the institution's administration and transparency, thus fulfilling its role of being accountable to society and its contributors for its actions.

CONCLUSIONS

This study has shown that the third sector has particular characteristics that differentiate it from other sectors. Its main objective was to present the importance of using applied accounting in the management and transparency of third sector institutions, from its inception to the present day.

The third sector emerged with the aim of helping to solve society's problems on a voluntary basis, acting in areas where the state is unable to act effectively. And with the growth of the population and its demands, this sector is becoming increasingly important in the fight against social inequalities.

Through the interview with the selected institution, it was possible to see how difficult it is to manage non-profit organizations, since they depend on donations to remain active and often these organizations do not get the support they need.

With regard to the objectives of the research, it can be said that they were achieved, since the results obtained made it possible to verify how essential the use of accounting procedures is for third sector institutions to use transparency and demonstrate how they apply their resources, as well as aiding management and internal control.

Therefore, in order to expand this study and suggest future research, it is proposed that more in-depth research be carried out with a larger sample of institutions on the importance of accounting for non-profit organizations, with the aim of verifying the means used to render accounts to the community and monitor the reality of these institutions.

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