



PPGCCA
Programa de
Pós-graduação
em Ciências Contábeis
e Administração

ISSN: 1983-6635



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DETERMINANTS OF PUBLIC VALUE DISCLOSURE BY STATE COURTS OF JUSTICE

DETERMINANTES DA DIVULGAÇÃO DE VALOR PÚBLICO PELOS TRIBUNAIS DE JUSTIÇA ESTADUAIS

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Editor: Sady Mazzioni

Submission: November 4, 2025. Revision: February 27, 2026. Acceptance: April 19, 2026. Publication: May 3, 2026.

How to cite: Souza, L. H. C. de., Figari, A. K. P., Portulhak, H., & Verri, S. M. G. (2026). Determinants of public value disclosure by state courts of justice. *RGO - Revista Gestão Organizacional*, 19(1), 55-71. <http://dx.doi.org/10.22277/rgo.v19i1.8713>.

ABSTRACT

Purpose: To determine which factors influence the disclosure of Public Value by Brazilian State Courts of Justice.

Method/approach: This is a quantitative study based on data from 25 Brazilian State Courts of Justice for the year 2022, analyzed through the application of multiple linear regression.

Main findings: The findings indicate that the Public Value Disclosure Index of Brazilian State Courts of Justice is positively associated with the institution's age and the CNJ Quality Award, and negatively associated with the CNJ Transparency Ranking and judges' productivity.

Theoretical, practical/social contributions: The study identified variables that influence the disclosure of public value by these institutions, providing insights for management, governance, and institutional communication within the Judiciary. It offers useful information for public managers' decision-making processes aimed at maximizing the factors related to the creation and disclosure of public value.

Originality/relevance: This study takes an unprecedented approach to the factors that determine the dissemination of public value in the context of the Judiciary, which reinforces the originality and contribution of this research to the advancement of knowledge in the area. Understanding these determinants can lead to improvements in the internal processes of these institutions, promoting greater efficiency and accessibility and, ultimately, social welfare through the judicial system, given its relevance in the social context and the search for legitimacy among the population.

Keywords: Judiciary. Public Value. Determinants. Disclosure.

RESUMO

Objetivo: Determinar quais fatores influenciam a divulgação de Valor Público pelos Tribunais de Justiça Estaduais brasileiros.

Método/abordagem: Trata-se de um estudo quantitativo baseado em dados de 25 Tribunais de Justiça Estaduais brasileiros referentes ao ano de 2022, analisados por meio da aplicação de regressão linear múltipla.

Principais Resultados: Os resultados apontam que o Índice de Divulgação de Valor Público dos Tribunais de Justiça estaduais brasileiros está positivamente relacionado com a idade da instituição e com o Prêmio de Qualidade CNJ, e negativamente relacionado com o Ranking de Transparência CNJ e a produtividade dos magistrados.

Contribuições teóricas/práticas/sociais: O estudo permitiu identificar variáveis que impactam na divulgação do valor público destes órgãos, oferecendo subsídios para a gestão, governança e a comunicação institucional do Poder Judiciário, fornecendo informações úteis para a tomada de decisão dos gestores públicos do Poder Judiciário com vistas a maximizar os fatores relacionados à criação e divulgação de valor público.

Originalidade/relevância: O estudo aborda de forma inédita os fatores determinantes da divulgação de valor público no contexto do Poder Judiciário, o que reforça a originalidade e a contribuição deste trabalho para o avanço do conhecimento na área. A compreensão dos determinantes pode direcionar melhorias nos processos internos dessas instituições, promovendo maior eficiência e acessibilidade e, em última instância, bem-estar social por meio do sistema judiciário, dada sua relevância no contexto social e a busca de legitimidade junto à população.

Palavras-chave: Poder Judiciário. Valor Público. Determinantes. Divulgação.

1 INTRODUCTION

Inequality in access to essential resources and services, such as housing, healthcare, education, and public safety, represents one of Brazil's most pressing social challenges. This disparity varies across regions, revealing precarious living conditions in vulnerable communities, while others experience better circumstances and greater access to these resources and services (Gomes et al., 2019).

In this context, the Judiciary plays a fundamental role in safeguarding individual and collective rights and promoting social justice (Ferrajoli, 2014). Its actions are essential to ensuring that laws and regulations are enforced, particularly in cases where vulnerable groups face obstacles in accessing justice (Soares & Bôas, 2023). Additionally, the Judiciary enables citizens and communities to claim their rights and seek remedies through conflict mediation, an essential function in a scenario marked by inequality, as vulnerability can lead to violations of basic rights (Soares & Bôas, 2023).

Judicial decisions establish precedents that foster structural change and influence public policies, thereby promoting greater equality among individuals (Vinci Júnior, 2019). Moreover, the importance of the Judiciary extends beyond the application of laws; it serves as a fundamental pillar to ensure that all citizens, regardless of social status, have access to justice and the guarantee of their rights as established by the Federal Constitution (Brasil, 1988). However, despite its importance in protecting rights and promoting justice, the judicial system often proves to be negligent (Ferrajoli, 2014) and is characterized by bureaucratic and overlong procedures (Gomes et al., 2019).

According to a survey conducted by Fundação Getúlio Vargas between 2020 and 2021 (Ramos et al., 2021), 70% of Brazilians report not trusting the country's justice system, and 83% consider it slow. This perception weakens not only public confidence in judicial institutions but also the rule of law and the effectiveness of public policies (Cabrera, 2021). In sum, the performance of the judicial system leads the Brazilian population to feel that their fundamental rights are not respected, even though they are guaranteed by law (Cabrera, 2021). Furthermore, its performance directly affects the speed of service delivery and the quality of life of communities (Vinci Júnior, 2019).

The performance of the judicial sector has also been discussed in academia, whether from an efficiency perspective (Nogueira et al., 2012; Yeung & Azevedo, 2012) or through the lens of public value (Chatfield & Reddick, 2020; Negri et al., 2021; Verri et al., 2026). The creation of public value emerges as a response to social needs and refers to the value generated by government through service delivery, regulation, and other activities inherent to its nature (Moore, 1995).

According to Kelly et al. (2002), there is a connection between the creation of public value, governance levels, and the efficient use of public resources. The authors state that public value is created through the services provided and the results delivered by institutions, which reflect their potential to generate legitimacy and public trust.

Public value is a tool that supports the evaluation of government performance and enables the construction of a more just and informed society, in which citizens are encouraged to reflect on and question the practices of public institutions, becoming more active and critical (Moore, 1995). Given the relevance of generating and disclosing public value, previous studies show that government–society interaction (Karkin & Janssen, 2014; CGI.br, 2015),

governmental transparency (Al-Hujran et al., 2015), citizens' trust in technology, and trust in government are driving factors capable of creating public value (Al-Hujran et al., 2015), demonstrating that these factors have been discussed in academia. More recently, Dallagnol and Portulhak (2025) investigated determinants of public value disclosed by Brazilian federal universities.

In the context of Brazilian State Courts of Justice, Verri et al. (2026) evaluated the disclosure of public value created by these bodies. Thus, a gap in literature is observed regarding the determinants of public value in Judiciary, which are shown here to be fundamental for creating public value for the broader community (Al-Hujran et al., 2015). Therefore, the objective of this research is to reveal which factors drive the public value disclosed by Brazilian State Courts of Justice.

The importance of focusing this research on State Courts of Justice lies in the fact that, following the guarantee of fundamental rights and the consequent increase in demand for services from the Brazilian Judiciary after the 1988 Federal Constitution, a crisis emerged in the judicial management system (Nogueira et al., 2012). To mitigate the impacts of this crisis, the National Council of Justice (CNJ) was created in 2004, responsible for guiding strategic planning and establishing the current situation of Brazilian judicial bodies in terms of efficiency, as well as presenting indicators that enable the accountability sought by Brazilian and international society (CNJ, 2024).

Thus, understanding the drivers of public value creation provides Brazilian Judiciary managers with more precise tools for action, bringing direct benefits to society by identifying and addressing its needs and promoting greater equality among individuals (Vinci Júnior, 2019). Moreover, transparency and accountability foster greater citizen trust in institutions (Soares & Bôas, 2023).

Finally, by establishing the determinants of public value disclosed by State Courts of Justice, this research contributes to academic knowledge and offers a basis for managerial decision-making. Understanding these determinants can guide improvements in internal processes, promoting greater efficiency and accessibility and, ultimately, social well-being through the judicial system.

2 LITERATURE REVIEW

This section presents a literature review on the key drivers of public value creation, as well as the definitions and implications that constitute public value.

2.1 PUBLIC VALUE

Before the rise of the public value perspective, the model proposed by New Public Management (NPM) was widely disseminated. NPM is defined by Hood (1991) as the understanding that the public sector should adopt management practices similar to those of private-sector firms, incorporating market-oriented approaches (Stoker, 2006).

Under NPM, public bodies began to establish paradigms such as competitive regimes, service privatization, a focus on results delivery, and leaner management structures (Hood, 1991). However, this model revealed several problems during its implementation, as these same paradigms led to increased costs and the deterioration of relationships among actors in the public sector (O'Flynn & Alford, 2005, cited in O'Flynn, 2007). O'Flynn (2007) attributes

these failures to the application of private-sector management models without considering the singularities of the public sector.

In this context, the concept of Public Value emerges as a critique of NPM, based primarily on Moore's (1995) work, which adopts a more managerial perspective. Moore opposes the use of private-sector mechanisms in the public sector and positions the value creation, not merely the pursuit of results, as the ultimate goal of public bodies. According to the author, Public Value creation occurs when public actors redirect their efforts toward meeting popular demands and citizens' interests in order to promote public well-being.

For Jorgensen and Bozeman (2007), Public Value defines the guidelines under which governmental actions and public policies are conducted, with an emphasis on the social domain. The authors conceptualize Public Value as the rights and benefits that may or may not belong to citizens, as well as their obligations toward society and the State. In addition, this paradigm asserts that government legitimacy is directly linked to public value creation (Jorgensen & Bozeman, 2007).

Moore (1995) presents the strategic triangle as a framework for understanding the factors that drive Public Value creation. These factors are: the Public Value to be created, the sources of legitimacy that support the pursuit of this value, and the operational capacity required to deliver it.

The first component, "Public Value", refers to the outputs and outcomes that the public entity seeks to produce; in other words, the intended Public Value creation that guides the organization. From this perspective, managers, based on the entity's purpose, define which products and impacts it intends to deliver for it to be considered successful in creating Public Value (Moore, 1995).

The second component, "Legitimacy and Support", directs managerial attention to the backing (sustainability) required to pursue value. This vertex includes all actors that provide financial resources or support the actions conducted by the entity. Among these actors are citizens, institutions responsible for collecting, processing, analyzing, and disseminating information, elected representatives, and interest groups (Moore, 1995).

The third vertex, "Operational Capacity", encompasses the technical knowledge and resources necessary to achieve the proposed objective. These include the organization's financial and operational performance, the required human capital, innovation in internal processes, and the entity's productivity (Moore, 1995).

Verri et al. (2026) discuss the disclosure of Public Value by Brazilian Courts of Justice and show that State Courts most frequently disclose indicators related to their operational capacities. The results align with those presented by Dallagnol and Portulhak (2025) regarding Public Value disclosure in Brazilian Federal Universities, where the disclosed data demonstrate a predominance of information related to the entity's operational capacities. Among the motivators identified for Public Value disclosure behavior are subordination to oversight bodies — which establish mandatory disclosure items (Dallagnol & Portulhak, 2025) — and incentives such as honors and rankings (Verri et al., 2026).

2.2 HYPOTHESIS DEVELOPMENT

To analyze the determinants of public value disclosure by State Courts of Justice, a literature search was conducted to identify potential explanatory factors. Based on the

findings in the literature, research hypotheses were formulated for each independent variable, considering their possible relationship with the level of Public Value disclosure.

The first variable considered as a potential determinant is the number of adjudicated cases. Previous studies, such as Sátiro and Sousa (2021), establish that workload significantly affects court productivity. Similarly, Gomes et al. (2017) identified that workload volume has a positive correlation with the productivity of courts, directly influencing the efficiency of public administration. Thus, based on the literature presented, it is expected that the greater the number of adjudicated cases, the higher the Public Value Disclosure Index (IDVP), as expressed in the following hypothesis:

H1: The number of adjudicated cases has a positive relationship with the Public Value Disclosure Index (IDVP).

The second relevant variable is institutional age. Dallagnol and Portulhak (2025) identify a significant and negative relationship between Public Value disclosure and the age of Brazilian Federal Universities, which may be explained by younger institutions having less rigid and more flexible disclosure practices, enabling them to meet current transparency requirements and thereby increase their credibility. In contrast, Nicolò et al. (2022) argue that older institutions tend to disclose more voluntary information due to consolidated administrative routines and greater concern with preserving reputation and maintaining public resources. Therefore, even with mixed results in previous research, institutional age appears to influence the Public Value Disclosure Index. Based on the findings of Dallagnol and Portulhak (2025), the following hypothesis is proposed:

H2: Institutional age has a negative relationship with the Public Value Disclosure Index (IDVP).

The third variable refers to judges' productivity. Reymão et al. (2019), in research conducted at the Court of Justice of the State of Pará, highlight the importance of the Productivity Index per Judge (IPM) as a relevant indicator of court performance. Related studies, such as Castro (2011), reinforce this perspective by noting that judicial units with higher productivity tend to deliver higher-quality services and better institutional performance. Considering that efficiency and service quality are directly associated with an institution's ability to communicate its results and value to society, it is expected that higher judicial productivity contributes to higher levels of Public Value disclosure. Based on this reasoning, the following hypothesis is formulated:

H3: Judicial productivity has a positive relationship with the Public Value Disclosure Index (IDVP).

The fourth independent variable concerns the Transparency Ranking of the Courts, published annually by CNJ, which evaluates the degree of compliance with transparency standards. Reymão et al. (2019) establish that court performance is directly associated with institutional transparency. Similarly, Juliatti et al. (2024) highlight that transparency in the Judiciary still faces structural challenges, but that the CNJ has functioned as the main promoter of openness and accountability, encouraging courts to improve information disclosure. Thus, the CNJ ranking can be interpreted not only as a metric of legal compliance but also as a

reflection of courts' commitment to good management and transparency practices, elements directly linked to Public Value creation and disclosure. Accordingly, the following research hypothesis is proposed:

H4: The Transparency Ranking (CNJ) has a positive relationship with the Public Value Disclosure Index (IDVP).

Finally, the fifth variable concerns the CNJ Quality Award, also organized by the CNJ. According to Machado and Torres (2019), this award aims to evaluate aspects of institutional performance such as governance policies, administrative information disclosure, and service delivery efficiency. Additionally, Juliatti et al. (2024) and Silva et al. (2013) reinforce the importance of broad information disclosure and good governance practices in strengthening social oversight and promoting accountability. Therefore, considering the aspects highlighted in previous studies, the CNJ Quality Award represents courts' commitment to good governance and transparency practices, which are essential for Public Value creation and disclosure. The following hypothesis is thus formulated:

H5: Better performance in the CNJ Quality Award has a positive relationship with the Public Value Disclosure Index (IDVP).

3 METHODS

3.1 SAMPLE AND RESEARCH VARIABLES

The sample of this study is composed of 25 out of 27 Brazilian State Courts of Justice (92.6% of the population). The selection of institutions follows the original study by Verri et al. (2026), which calculated the Public Value Disclosure Index (IDVP) for this same set of institutions. Therefore, the courts of Mato Grosso do Sul and Rio Grande do Norte were excluded due to the unavailability of management reports required for the construction of the IDVP in Verri et al. (2026). The data refer to the year 2022 and were collected between December 2024 and February 2025 through the "*Justiça em Números*" (Justice in Numbers) report (CNJ, 2023), management reports available on the official websites of the courts, and the CNJ website.

The IDVP, used in this study as the dependent variable, was developed from an adaptation of Moore's (1995) Public Value Scorecard, and it is structured into three dimensions: Legitimacy and Support, Operational Capacity, and Value Creation. The version of the IDVP proposed by Dallagnol and Portulhak (2025) and applied by Verri et al. (2026) to State Courts, used as the basis for this study, adopts 19 items distributed across the three dimensions, allowing the quantification and classification of the 2022 management reports from the Public Value perspective.

The first component—Legitimacy and Support—covers eight indicators related to institutional legitimacy among different stakeholders, such as funders, clients, internal staff, volunteers, the media, government regulators, and civil society (Verri et al., 2026; Dallagnol & Portulhak, 2025). The second component — Operational Capacity — contains six items that assess aspects such as productivity and efficiency, human capital, financial integrity, organizational learning and innovation, partnerships, and organizational results. Finally, the

third component — Value Creation — consists of five items that analyze organizational vision and mission, organizational strategy, value chain, performance measurement, and social impact (Dallagnol & Portulhak, 2025; Verri et al., 2026).

The IDVP score ranges from 0 to 1, with each item receiving a score of 0 (when the aspect is not mentioned in the management report) or 1 (when it is mentioned) (Verri et al., 2026). Thus, each court may obtain a total score of up to 19 points. The items for each institution were then aggregated and divided by the total score of 19 points (Verri et al., 2026).

Table 1 presents the independent variables proposed for analyzing the determinants of Public Value disclosure by State Courts of Justice, in accordance with the research hypotheses. For each variable, the table presents the calculation method, data source, expected sign, and previous research supporting its inclusion in the model.

The variable Number of Cases (*N_Cases*) was constructed from the total number of adjudicated cases for each court in 2022, according to data from the CNJ Statistics Panel. To enable its use in statistical analysis and control data dispersion, the values were transformed using the logarithmic function. This variable is an indicator of organizational productivity (Gomes et al., 2017) and is used to measure each institution’s workload, based on the premise that higher case volumes reflect greater institutional performance (Sátiro & Sousa, 2021) and, consequently, greater Public Value disclosure.

The variable Institutional Age (*Age*) represents the number of years since the institutions were founded (Nicolò et al., 2022). The information was obtained from institutional websites and the CNJ website for the year 2022. It represents the institutional maturity of the courts, based on the premise that older institutions tend to have more rigid structures and lower adaptability to current transparency requirements, whereas younger institutions may be more flexible and better able to meet recent disclosure demands (Dallagnol & Portulhak, 2025).

Table 1
Independent Variables

Independent Variable	Calculation Method	Expected Sign	Data Source	References
Number of Cases (<i>N_Cases</i>)	Logarithm of the number of adjudicated cases	(+)	CNJ Statistics Panel	Sátiro and Sousa (2021); Gomes et al. (2017).
Institutional Age (<i>Age</i>)	Years since the institution’s founding	(-)	CNJ Statistics Panel	Dallagnol and Portulhak (2025); Nicolò et al. (2022).
Judges’ Productivity Index (<i>Prod_Index</i>)	Log of the number of resolved cases per judge	(+)	<i>Justiça em Números</i> Report (CNJ, 2023)	Reymão et al. (2019); Castro (2011).
CNJ Transparency Ranking (<i>Ranking_CNJ</i>)	Total score obtained by each court in the CNJ Transparency Ranking	(+)	CNJ Website	Silva et al. (2013); Juliatti et al. (2024).
CNJ Quality Award (<i>Award_CNJ</i>)	Total score obtained by each court in the CNJ Quality Award	(+)	CNJ Website	Machado and Torres (2019); Juliatti et al. (2024).

The third element, the Judges' Productivity Index (Prod_Index), represents the number of resolved cases per judge working in the judicial area in 2022, based on the CNJ's *Justiça em Números* report (2023). This variable is considered an indicator of efficiency and aims to demonstrate the performance of judges in each court (Reymão et al., 2019; Castro, 2011). It may be positively associated with the institution's ability to create and disclose Public Value. To enable its use in the analysis, it was transformed using the logarithmic function, similar to the Number of Cases variable.

The CNJ Transparency Ranking (Ranking_CNJ) represents the total score obtained by each court in the evaluation conducted by the National Council of Justice for the year 2022. This evaluation aims to assess courts' adherence to transparency standards, based on criteria related to the disclosure of administrative, judicial, and budgetary information on their institutional websites. Although Juliatti et al. (2024) and Silva et al. (2013) do not directly address this ranking, they contribute to the theoretical foundation by highlighting the importance of transparency as a control mechanism within the Judiciary. In this sense, the score obtained by each court reflects its level of commitment to transparent practices, which may positively influence Public Value disclosure.

Finally, the CNJ Quality Award (Award_CNJ) expresses the total score obtained by each court in the CNJ Quality Award for 2022. This award evaluates aspects of institutional performance such as governance policies, administrative information disclosure, and service delivery efficiency (Machado & Torres, 2019). The data was obtained directly from CNJ Portal. The study by Juliatti et al. (2024) reinforces the relevance of the control mechanisms promoted by the CNJ regarding transparency requirements, as the Council establishes monitoring criteria and standardizes practices within the Judiciary. In this analysis, the award can be interpreted as an indicator of efficient management and good institutional transparency practices. Therefore, courts with higher award scores are expected to be more committed to the creation and disclosure of Public Value.

Based on the proposed variables, the following equation was applied to analyze the determinants of the IDVP in State Courts of Justice (Equation 1):

$$IDVP_i = \beta_0 + \beta_1 N_Cases_i - \beta_2 Age_i + \beta_3 Prod_Index_i + \beta_4 Ranking_CNJ_i + \beta_5 Award_CNJ_i + \varepsilon_i \quad (1)$$

3.2 DATA ANALYSIS PROCEDURE

The data were analyzed using multivariate quantitative methods, specifically multiple linear regression, which according to Fávero (2015), aims to model the relationship between several independent variables, arranged linearly, and a quantitative dependent variable. These techniques allow the identification of the direction of influence of the independent variables on the dependent variable.

The validation of the multiple regression model is based on the assumptions of absence of multicollinearity, homoscedasticity, normal distribution of errors, and correct model specification. The absence of multicollinearity requires that independent variables be minimally correlated with each other, which is verified through the Variance Inflation Factor (VIF). Homoscedasticity requires that the variance of model errors (residuals) remain constant throughout the analysis, validated through the Breusch-Pagan or Cook-Weisberg test. The assumption of normal distribution of errors requires that model residuals follow a normal distribution, validated through the Shapiro-Francia test. Finally, correct model specification,

verified through the Ramsey RESET test, requires that the model does not omit or include variables inappropriately (Fávero, 2013).

4 ANALYSIS OF RESULTS

4.1 DESCRIPTIVE ANALYSIS

Table 2 presents the descriptive statistics of the variables used in the research. The dependent variable, IDVP, showed a low standard deviation, indicating limited variation in the behavior of the courts regarding the disclosure of Public Value information.

Table 2
Descriptive Statistics

Variables	Obs.	Mean	Standard Deviation	Minimum	Maximum
IDVP	25	0.5874	0.1620	0.1579	0.8421
N_Cases	25	422872.60	496972.40	11042	1942505
N_Cases (log)	25	5.3262	0.5833	4.0430	6.2884
Age	25	133.3600	83.9344	31	413
Prod_Index	25	1705.56	591.56	729	3138
Prod_Index (log)	25	3.2056	0.1571	2.8627	3.4967
Ranking_CNJ	25	91.8268	8.2691	73	100
Award_CNJ	25	64.9748	13.1485	38.43	91.29

Among the independent variables, the number of cases exhibited high dispersion, which may reflect structural factors such as institutional size and scope of jurisdiction. The variable Age showed significant variability, influenced by the presence of century-old courts, such as Bahia, while others were established more recently due to the creation of new federal units, such as Roraima and Amapá.

The Judges' Productivity Index revealed high heterogeneity, affected by specific events such as the substantial case clearance conducted by the Court of Justice of the State of Alagoas in 2022. Finally, the CNJ Transparency Ranking and CNJ Quality Award displayed considerable variation, reflecting differences in compliance with the criteria established by the National Council of Justice for both evaluation parameters.

4.2 INFERENCE ANALYSIS

The inferential analysis was conducted based on the regression model presented in Table 3, considering the statistical assumptions and the hypotheses formulated for the study. The results in Table 3 confirm the reliability of the regression model, as indicated by the Prob > F value below 5%, statistically validating the adequacy of the model. Additionally, the adjusted R² indicates that approximately 28.75% of the variation in the IDVP is explained by the set of variables included in the model, demonstrating a relevant explanatory power.

Table 3
Regression Model

Variables	IDVP	Model Information	
N_Cases	-0.1340 (0.0993)	Obs.	25
Age	0.0011* (0.0006)	F	2.94
Prod_Index	-0.5826** (0.2408)	Prob> F	0.0396
Ranking_CNJ	-0.0148** (0.0052)	Adjusted R ²	0.2875
Award_CNJ	0.0053* (0.0028)	Root MSE	0.1367
_cons	4.0292*** (0.9606)	Assumptions	
		Breusch–Pagan (x ²)	0.00
		Shapiro–Wilk (W)	0.9393
		Mean VIF	2.68
		Ramsey RESET	0.37

Note: * p < 0.10, ** p < 0.05, *** p < 0.01. Source: Research data.

The analysis of the hypotheses reveals that the first hypothesis (H1), which proposed a positive relationship between the number of adjudicated cases and the IDVP, was rejected, as the regression model did not show a significant relationship between the variables. The second hypothesis (H2), which predicted a negative relationship between institutional age and the IDVP, showed a statistically significant relationship at the 10% level. However, it was rejected because the model indicated a positive relationship, contrary to the expected direction.

The third hypothesis (H3) proposed a positive relationship between judges' productivity and the IDVP. Although a significant association was identified, the sign of the relationship was negative, leading to the rejection of the hypothesis. Additionally, the fourth hypothesis — CNJ Transparency Ranking (H4) — showed a significant but negative relationship with the IDVP, contradicting the initial expectation of a positive relationship. Finally, the fifth hypothesis (H5), which proposed a positive relationship between the CNJ Quality Award and the IDVP, was confirmed, with a positive and significant relationship at the 10% level, consistent with previous research findings.

To ensure the robustness and reliability of the results, the statistical assumptions of the regression model were verified. The absence of multicollinearity was confirmed by the Variance Inflation Factor (VIF), which showed an average value of 2.68, indicating that the independent variables are not highly correlated. Homoscedasticity was validated by the Breusch–Pagan test, which indicated constant error variance throughout the analysis (p-value = 0.9781). The Normal Distribution of Errors was assessed using the Shapiro–Wilk test, which did not reject the regression model under this assumption (p-value = 0.1428). Finally, the Correct Model Specification was confirmed by the Ramsey RESET test, indicating no omitted or improperly included variables (p-value = 0.7739).

5 DISCUSSION OF RESULTS

According to the results obtained in the inferential analysis, the IDVP is negatively and significantly associated with the variables “CNJ Transparency Ranking” and “Productivity

Index,” and positively associated with the variables “CNJ Award” and “Institutional Age.” The variable “Number of Cases,” which represents the volume of adjudicated cases, did not show relevance in the analysis.

First, the hypothesis that a better performance in the CNJ Quality Award is associated with greater Public Value disclosure was supported. This result aligns with the findings of Machado and Torres (2019), who highlight the importance of the award in promoting institutional efficiency, and corroborates the research of Juliatti et al. (2024), who emphasize the CNJ’s role as a promoter of accountability and broad access to information, encouraging courts to improve their governance and transparency practices. The results therefore indicate that the elements of the award, by incentivizing State Courts to enhance transparency and governance practices, have increased these institutions’ capacity to disclose the Public Value created in their management reports.

The result related to the hypothesis connecting the IDVP and the Productivity Index is also noteworthy. In this study, a significant and negative relationship was observed between judges’ productivity and the IDVP, suggesting that incentives focused on quantitative performance, measured as productivity per judge, may not be aligned with the governance criteria that compose the IDVP. This finding contrasts with what would be expected based on related studies, such as Reymão et al. (2019) and Castro (2011), which reinforce the perspective that the Productivity Index per Judge (IPM) has a significant impact on the performance of State Courts. Thus, the findings of this research indicate that productivity alone may not stimulate effective advances in broad information disclosure or produce meaningful improvements in institutional transparency from the perspective of Public Value creation.

Regarding the Transparency Ranking, a negative and significant relationship with the IDVP was observed, highlighting a possible contrast between the different incentive instruments applied by the CNJ. While the CNJ Quality Award showed a positive coefficient, performance in the Transparency Ranking was inversely related to the IDVP, an effect opposite to what might be expected based on the studies of Reymão et al. (2019) and Juliatti et al. (2024). Thus, the CNJ Quality Award appears to be more effective in stimulating governance and transparency practices, compared to the ranking, in promoting Public Value disclosure.

Institutional age showed a positive relationship with the IDVP. Although this result contradicts the research hypothesis based on the findings of Dallagnol and Portulhak (2025), who identified a significant and negative relationship between Public Value disclosure and the age of Brazilian Federal Universities, it aligns with the study by Nicolò et al. (2022). Nicolò et al. (2022) suggest that older entities tend to disclose more Public Value due to greater experience and organizational structure, which also appears consistent with the reality of Brazilian State Courts.

This finding, however, offers an interesting counterpoint to the dynamics observed in other oversight institutions, such as Courts of Accounts (TCs). Loureiro et al. (2009), when analyzing the institutional development of TCs, hypothesized that younger institutions might be more innovative and open to society, although they note that, in general, resistance to change tends to prevail over innovation. The divergence in results suggests that, in the context of the Judiciary, institutional maturity and the consolidation of routines in older courts may enhance their capacity to disclose value, outweighing potential structural rigidity.

Finally, the number of adjudicated cases did not show a significant relationship with the IDVP, which contrasts with what might be expected based on previous studies suggesting a positive and significant relationship between this variable and institutional performance (Sátiro & Sousa, 2021; Gomes et al., 2017). This result indicates that factors such as the courts' efficiency in managing cases and their ability to implement transparent governance practices may be more decisive for the IDVP than a higher capacity to adjudicate cases itself.

These findings offer a unique contribution by indicating that the CNJ Quality Award, consistent with previous analyses, plays an important role in enabling State Courts to achieve greater transparency and social oversight from the perspective of Public Value creation, an effect distinct from what might be expected from the incentives provided by the CNJ Transparency Ranking, which showed a negative relationship with the IDVP. Likewise, the results contribute by showing that, from an institutional standpoint, the age of the court is positively correlated with the IDVP, indicating that older institutions have a greater capacity to disclose more information about their performance in creating public value.

The study also contributes by revealing that, contrary to what might be assumed, workload and productivity may not be contributing significantly to improvements in Public Value disclosure, an insight that contrasts productivity and efficiency with the capacity to disclose public value. This information is crucial for public managers and policymakers, as it challenges assumptions based on previous studies that informed the hypotheses analyzed.

Therefore, the findings of this investigation may guide new practical initiatives and scientific developments on how incentives and institutional structures influence the disclosure of public information and, consequently, public governance, particularly through the lens of public value creation.

6 FINAL CONSIDERATIONS

This research investigated the factors that influence the public value disclosure by Brazilian State Courts of Justice. To this end, a multiple linear regression model was applied to 2022 data from 25 federative entities. The results show that public value disclosure is positively associated with performance in the CNJ Quality Award and with institutional age, while judges' productivity and the CNJ Transparency Ranking score exhibited a negative association. The number of adjudicated cases did not show a significant relationship with the IDVP.

One of the main findings of this study is the confirmation of the relevance of the CNJ Quality Award for the IDVP. This result is consistent with the literature that recognizes the award as a supporting instrument for good governance and accountability practices (Machado & Torres, 2019; Juliatti et al., 2024). This reinforces the authors' argument that institutional incentives can enhance transparency and improve courts' institutional communication, contributing to strengthening public trust in judicial institutions and encouraging improvements in the disclosure of their information (Machado & Torres, 2019; Juliatti et al., 2024).

Another relevant result was the negative relationship between the IDVP and the Transparency Ranking promoted by the CNJ. Although the literature highlights the CNJ's role in promoting openness and accountability (Juliatti et al., 2024), the results of this study reveal a possible contrast between the different instruments used in the evaluation of judicial

institutions. In contrast, the CNJ Quality Award, which showed a positive and significant coefficient, appears to more effectively stimulate the adoption of governance and transparency mechanisms aimed at public value creation and disclosure.

The negative relationship between judges' productivity and the IDVP also diverges from what would be expected based on previous studies such as Reymão et al. (2019) and Castro (2011), which associate higher judicial productivity with better institutional performance. This result suggests that productivity alone cannot stimulate significant advances in institutional transparency from the perspective of public value.

Additionally, the variable "institutional age" showed a positive relationship with the IDVP, contradicting part of the recent literature (such as Dallagnol & Portulhak, 2025), but aligned with the perspective of Nicolò et al. (2022), which argues that older entities, with more robust and consolidated structures, tend to disseminate more institutional information. This finding suggests that older courts demonstrate greater capacity to disclose larger amounts of information regarding their performance in public value creation.

These findings may therefore be useful for managers and public policymakers, as they suggest that instruments such as the CNJ Quality Award have the capacity to encourage the disclosure of information related to the creation and dissemination of public value. Additionally, managers may use these findings to improve their transparency strategies, seeking to make the value delivered to society more accessible and understandable. Moreover, the results suggest that more recently established courts may enhance public value disclosure by adopting governance practices already consolidated in older institutions.

The findings also contribute to the literature by: (1) identifying a negative relationship between the CNJ Transparency Ranking and the IDVP, challenging the premise that formal transparency mechanisms translate into greater value disclosure, as might be expected from Reymão et al. (2019) and Juliatti et al. (2024); (2) identifying a negative relationship between judges' productivity and the IDVP, which may indicate a possible trade-off between quantitative efficiency and governance quality, contrasting with literature that associates productivity with better institutional performance (Reymão et al., 2019; Juliatti et al., 2024); and (3) identifying a positive relationship between institutional age and the IDVP, in line with Nicolò et al. (2022), reinforcing that institutional theory manifests in contextual ways, where maturity and consolidated routines in older organizations may favor disclosure.

This study, however, is not free from methodological limitations, particularly regarding the availability of data provided by the State Courts of Justice, which resulted in the exclusion of the courts of Mato Grosso do Sul and Rio Grande do Norte. Additionally, the analysis was restricted to data officially disclosed by the courts through their management reports. This feature, inherent to studies based on voluntary disclosure, may imply a degree of self-reporting bias. Although this does not compromise the validity of the analysis, future studies could mitigate this limitation by incorporating independent sources, such as public perception surveys or indicators produced by research institutions.

Furthermore, the temporal scope limited to the year 2022 also imposes restrictions, as it does not allow the observation of changes or trends over longer periods. Future research could expand the temporal scope to identify variations or trends over time, enabling a more comprehensive analysis of the evolution of public value disclosure. In this context, it is also

suggested to deepen the analysis through qualitative case studies in courts with high and low IDVP scores, to better understand the causal mechanisms underlying the findings.

Finally, the inclusion of new quantitative variables in the model is recommended to investigate additional determinants of the IDVP, such as governance indicators (e.g., composition of senior management), financial aspects (e.g., budget), and contextual factors (e.g., HDI). It is also relevant to consider the inclusion of other segments of the judicial system, such as Regional Electoral Courts (TREs) and Regional Labor Courts (TRTs), to assess whether the results observed here are replicated in different institutional contexts of the Judiciary and thus strengthen the understanding of the phenomenon. Additionally, considering that State Courts use other means to disclose their actions and results (such as their own websites), and that the CNJ Transparency Ranking encourages the disclosure of institutional information through electronic portals, an analysis of public value disclosure through these channels and its relationship with the variables examined in this research may offer new perspectives based on the findings presented here.

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