

MOTIVATION FOR ADOPTING GOVERNANCE PRACTICES AT UNIVERSIDADE FEDERAL DE SANTA CATARINA

MOTIVAÇÃO PARA A ADOÇÃO DE PRÁTICAS DE GOVERNANÇA NA UNIVERSIDADE FEDERAL DE SANTA CATARINA

Graziele Alano Gesser, Mestre

<https://orcid.org/0000-0002-5789-1452>

graziele.alano@gmail.com

Universidade Federal de Santa Catarina | Programa de Pós-Graduação em Administração
Florianópolis | Santa Catarina | Brasil

Pedro Antônio de Melo, Doutor

<https://orcid.org/0000-0001-7607-4303>

pedro.inpeau@gmail.com

Universidade Federal de Santa Catarina | Programa de Pós-Graduação em Administração
Florianópolis | Santa Catarina | Brasil

Recebido em 14/fevereiro/2023

Aprovado em 09/abril/2023

Publicado em 09/junho/2023

Sistema de Avaliação: *Double Blind Review*



Esta obra está sob uma Licença Creative Commons Atribuição-Uso.

RESUMO

This research aims to analyze the reasons for adopting governance practices at Universidade Federal de Santa Catarina. This is a qualitative descriptive case study, whose object of study was the Universidade Federal de Santa Catarina. The investigation was carried out based on the perception of fifteen UFSC managers, divided into two groups: Group 1 formed by managers of the sectors comprising the institution's senior management and Group 2 formed by managers of sectors with strategic relevance with the university's governance. Two main governance concerns were mentioned so respondents could comment: the concern about complying with legal requirements and the concern about facilitating access to information by users. For Group 1, the main reason for governance practices is to facilitate access to information by users. Among all participants, this motivation also prevailed. In Group 2 the most mentioned answer was the concern about both suggested governance objectives. Based on the interviewees' statements, one concludes that governance practices can: promote publicity and transparency; promote improvement and efficiency in management; favor the achievement of institutional objectives and the social function of the university; promote responsiveness to demands; comply with norms and laws; provide managerial information; improve the quality of information.

Keywords: University Governance. Governance Principles. Practices. Reasons. University.

ABSTRACT

Essa pesquisa tem como objetivo analisar os motivos para a adoção de práticas de governança na Universidade Federal de Santa Catarina. Trata-se de um estudo de caso qualitativo e descritivo, que teve como objeto de estudo a Universidade Federal de Santa Catarina. A investigação foi realizada a partir da percepção de quinze gestores da UFSC, divididos em dois grupos: grupo 1 formado por gestores das unidades que compõe a alta gestão da instituição e grupo 2 formado por gestores das unidades com relevância estratégica em relação à governança da universidade. Foram mencionadas duas preocupações principais da governança para que os entrevistados pudessem comentar: a preocupação em atender às exigências legais e a preocupação em facilitar o acesso às informações por parte dos usuários. Para o grupo 1, o motivo principal das práticas de governança é facilitar o acesso às informações por parte dos usuários. Entre todos os participantes, essa motivação também prevaleceu. No grupo 2, a resposta que teve mais menções foi a preocupação com ambos os objetivos da governança sugeridos. Conclui-se, com base nas declarações dos respondentes, que as práticas de governança são capazes de: promover a publicidade e a transparência; promover melhoria e eficiência na gestão; favorecer o alcance dos objetivos institucionais e a função social da universidade; promover a capacidade de resposta às demandas (responsividade); atender as normas e leis; fornecer informações gerenciais; melhorar a qualidade das informações.

Palavras-chave: Governança Universitária. Princípios de Governança. Práticas. Motivos. Gestão Universitária.

1 INTRODUCTION

The subject of governance has become increasingly relevant both in the academic world and in organizations' and institutions' practices (ZORZA; RODRIGUES, 2016; ROCZANSKI; TOMASI; MELO, 2018). Similarly, university governance has been the subject of debates and managers' agendas, demonstrating the increasing importance of the topic (PÉREZ MARTÍNEZ; RODRÍGUEZ FERNÁNDEZ; HINOJOSA DE AGUILAR, 2019; PÉREZ MARTÍNEZ; RODRÍGUEZ FERNÁNDEZ, 2021).

Organizational practices are “regularized and recurrent social practices that continually build and rebuild the organization as a spatiotemporally delimited social system” (ALBUQUERQUE; MACHADO-DA-SILVA, 2009, p. 632), that is, they are actions that occur within organizations. Governance practices are organizational practices that have been spreading worldwide. Based on Blair (1995) and Davis (2005), Rossoni and Machado-da-Silva (2010) conceptualize governance practices as a set of legal and cultural means and institutional arrangements that determine what institutions “can do, who can control them, how their control is exercised” (p. 176), and how their risks and results are determined.

In the university context, governance practices “are related to legal obligations and are mainly focused on transparency and rendering of accounts” (MELLO; SILVA, 2018, p. 78). The adoption of governance practices by Higher Education Institutions (HEIs) brings benefits to their management (MELLO; SILVA, 2018) and “results in a climate of trust among all stakeholders” of the institution (VIEIRA; SILVA, 2016, p. 4). As governance practices require an understanding of the relationship between stakeholders and a “clear definition of responsibilities” (NOGUEIRA; GARCIA; RAMOS, 2012, p. 227), the adoption of these practices by HEIs is beneficial, as it ensures compliance of organizational objectives and then HEIs can fulfill their social function constituted by the teaching, research and extension tripod (MELLO; SILVA, 2018).

In this context, this study presents the following research problem: **What motivates the adoption of governance practices at Universidade Federal de Santa Catarina?** To address the problem, this research aims to analyze the reasons for the adoption of governance practices at Universidade Federal de Santa Catarina (UFSC). This is a qualitative descriptive case study, which had UFSC as its object of study. The institution was chosen because of the researchers' ease of access to the data necessary for the research and also for its social and scientific relevance: in the Times Higher Education World University Rankings, published in

in 2022 by the Times Higher Education magazine, UFSC ranked as the fourth best university in Brazil and the sixth best in Latin America (UFSC, 2022).

This research contributes to the expansion of studies on universities and to the empirical framework in the area of university governance. Thus, it is relevant for contributing to the understanding of the analyzed phenomena and to the perception of gaps and contradictions in governance theories and practices.

2 THEORETICAL BACKGROUND

This section presents the research theoretical background, with the contextualization of university governance and reflection on its principles.

2.1 UNIVERSITY GOVERNANCE: CONTEXTUALIZATION

The concern about governance, which initially emerged in the private sector, has become more and more relevant on public managers' agenda and an increasingly important topic in academic debates (ZORZA; RODRIGUES, 2016; ROCZANSKI; TOMASI; MELO, 2018).

Governance relates to how organizations are directed and controlled, including the structures, systems, processes, practices, and (formal and informal) procedures used to manage them and the mechanisms to ensure compliance with laws and prevent inappropriate, unethical, or illegal behavior (MARQUES, 2021).

According to Vieira and Silva (2016), governance aims to contribute to organizations' responsible and transparent management. Although the relationship between interested parties (stakeholders) has a prominent role in governance both in public management and in business management, in public management the purpose of governance is to achieve collective objectives and guarantee society's common good and well-being (BRASIL, 2014; SLOMSKI et al., 2008; TIMMERS, 2000).

In this sense, in spite of the fact that the implementation of governance in public management does not aim to maximize profits and/or value capital, public governance is fundamental, as it includes legal, ethical (MARQUES, 2021), and democratic aspects and also encompasses the need to use public resources efficiently, meet society's demands, and render accounts to it (VIEIRA; SILVA, 2016).

HEIs are very different from other types of organization and are extremely

conservative institutions, traditionally resistant to change. However, public HEIs are faced with the need to change and incorporate new management mechanisms focused on results and meeting citizens' demands (ROCZANSKI, 2009).

In this context, HEIs “do not dispense with effective management mechanisms” (GESSER; MORÉ; MELO, 2022, p. 1) that allow them to maintain themselves in their daily lives, but also, in the case of public HEIs, which ensure “seriousness in the management of public resources and fulfillment of society's aspirations” (VIEIRA; SILVA, 2016, p. 2).

According to Marques (2021), HEIs governance, especially public ones, is considerably influenced by government policies and actions. State influence in these institutions' management and governance refers to the origin and use of resources, the need to observe laws and norms, including those issued by regulatory and controlling bodies, and limitations in people management (hiring, dismissal, promotion) (MARQUES, 2021). However, although public HEIs governance is influenced by government actions, Balbachevsky (2017), Castro (2011), and Klein, Pizzio and Rodrigues (2018), based on the typology of Olsen and Maasen (2007), classify the Brazilian public university as a democratic university model (internal representative democracy), which is one of the four models of university governance defined by Olsen and Massen (2007), along with the Humboldtian model (peer governments), the instrumental model (instrument of national policies) and the entrepreneurial model (corporation involved in competitive markets) (BALBACHEVSKY, 2017; GESSER; MORÉ; MELO, 2022; OLSEN; MASSEN, 2007).

Like other organizational practices, governance practices have been spreading worldwide. According to Albuquerque and Machado-da-Silva (2009, p. 632), organizational practices are “regularized and recurrent social practices that continually build and rebuild the organization as a spatiotemporally delimited social system,” that is, they are actions that occur within the organizations. Based on Blair (1995) and Davis (2005), Rossoni and Machado-da-Silva (2010) conceptualize governance practices as a set of legal and cultural means and institutional arrangements that determine what institutions “can do, who can control them, how their control is exercised” (p. 176), and how their risks and results are determined.

Similarly, Mello and Silva (2018) state that the governance practices employed in the university context (universities or support foundations) “are related to legal obligations and are mainly focused on transparency and rendering of accounts” (p. 78).

As previously mentioned, the implementation of public governance is essential, as it

encompasses several aspects (legality, ethics, democracy, efficiency, responsiveness to demands, rendering of accounts) and the adoption of governance practices by HEIs, even when carried out in an incomplete and unstructured manner, brings benefits to their management (MELLO; SILVA, 2018) and “results in a climate of trust among all stakeholders” of the institution (VIEIRA; SILVA, 2016, p. 4).

In this context, as governance practices require an understanding of the relationship between stakeholders and a “clear definition of responsibilities” (NOGUEIRA; GARCIA; RAMOS, 2012, p. 227), the adoption of these practices by HEIs is beneficial.

Mello and Silva (2018) corroborate that, as governance ensures the fulfillment of organizational objectives, adopting governance practices facilitates and ensures that HEIs fulfill their social function constituted by the teaching, research and extension tripod.

2.2 UNIVERSITY GOVERNANCE PRINCIPLES

Given the fact that they are maintained by the taxpayer and funded with public funds, the public bodies’ and entities’ management involves “an environment of demands for transparency, integrity and responsibility when rendering accounts” (VIEIRA; SILVA, 2016, p. 5).

Transparency, integrity and responsibility are some of the public governance principles, defined in order to improve organizational management (SLOMSKI et al., 2008). The following are also public governance principles: leadership, commitment (BRASIL, 2016; SLOMSKI et al., 2008), accountability (BRASIL, 2016), equity, and rendering of accounts (SLOMSKI, 2009).

According to Nogueira, Garcia and Ramos (2012), the principles that guide public governance are perfectly applicable to public HEIs, since, in general, public institutions should provide information to citizens, offer equal treatment to all interested parties at the institution, account for its actions, and ensure its longevity.

For Barrett (2002), integrity, accountability and transparency result from strategies, systems, policies, and processes. For the author, integrity is based on honesty, objectivity, administrative probity, and high adequacy standards. Public integrity stems from “the institutional arrangement that aims to ensure that public administration does not deviate from its main objective: to promote the public interest in accordance with ethical principles and legal norms” (VIEIRA; BARRETO, 2019, p. 180).

Accountability and transparency principles are intrinsically connected, given that both aim to meet the citizens' need to verify the public manager's actions. Salm and Menegasso (2010, p. 6) consider that "continuous transparency can be understood as accountability." For other authors, transparency is one of the aspects (SCHEDLER, 1999) or dimensions of accountability (KOPPEL, 2005) or even a fundamental element for its implementation (SACRAMENTO; PINHO, 2007).

Accountability is a concept without a precise definition in Portuguese (CAMPOS, 1990; PINHO; SACRAMENTO, 2009; ROCHA, 2011). According to Pinho and Sacramento (2009), the concept of accountability involves responsibility, control, transparency, obligation of rendering accounts, the need to justify actions and omissions, and punishment. The term *accountability* is related to responsibility in its objective version; such responsibility implies someone's obligation to answer for something before another person (CAMPOS, 1990; ROCHA, 2011). In this sense, accountability refers to the obligation of public organizations being accountable for their actions before society, and also for their agents' actions (CAMPOS, 1990). Vieira and Silva (2016, p. 5) define accountability as "the process in which public sector entities and their individuals are accountable for their decisions and actions." Faced with such an obligation, individuals and organizations subject themselves to public scrutiny regarding their actions and performance.

There are several conceptions of accountability, each having different and conflicting expectations. According to Koppell (2005), organizations that try to meet simultaneously all expectations regarding accountability run the risk of not satisfying any of them and of becoming dysfunctional, suffering from a syndrome that the author names Multiple Accountabilities Disorder (MAD). In this scenario, in order to minimize the risk that unclear accountability expectations lead to MAD, Koppell (2005) establishes a typology of accountability composed of five dimensions: transparency, liability, controllability, responsibility, and responsiveness.

Liability relates to individuals' and organizations' performance facing consequences (liability), positive (compensation) or negative (punishment); controllability is related to the satisfaction of the will of the principal – organization controller – by the agent (KOPPELL, 2005). Responsibility, for Koppel (2005), refers to explicit and implicit or moral obligations such as legislation, professional standards and norms of behavior, while responsiveness is related to the ability to satisfy the citizens' expectations (needs and demands) (KOPPELL,

2005). Finally, for the author, transparency refers to the need for public managers to explain and account for their actions.

Transparency can be understood as “a fundamental requirement for accountability, allowing citizens to monitor the quality of the public service, which, as a consequence, encourages governments to improve the quality of expenditures and services provided to citizens” (ZUCCOLOTTO; TEIXEIRA, 2019, p. 7-8).

According to Platt Neto et al. (2007) and Cruz et al. public transparency goes beyond the legal approach and the mere publication of information about management, as it requires evidence mechanisms so that society can evaluate and judge the managers’ actions (SACRAMENTO; PINHO, 2007). For this reason, public transparency is composed of several elements and sub-elements, such as: publicity, access, comprehensibility, reliability, relevance, and comparability (PLATT NETO et al., 2007).

In Brazil, after the publication of the 1988 Constitution, several laws and decrees were issued in order to contribute to the improvement of public transparency, and Law No. 12.527/2011, known as the Access to Information Law, is one of the most important ones. The Access to Information Law (LAI) discusses access to information provided for in the 1988 Federal Constitution with the following guidelines:

Art. 3

- I - observance of publicity as a general precept and of secrecy as an exception;
- II - disclosure of information of public interest, regardless of requests;
- III - use of means of communication made available by information technology;
- IV - stimulus to the development of the culture of transparency in public administration;
- V - development of the social control of public administration. (BRASIL, 2011)

Thus, LAI innovations are the following:

- a) maximum publicity: publicity as a rule and secrecy as an exception (item I);
- b) active transparency (item II), which occurs when: “Public Administration discloses information to society on its own initiative, spontaneously, regardless of any request” (BRASIL, 2013, p. 18), consisting of a spontaneous action and at the same time a duty;
- c) principle of open data, recommending the availability of data in an open and machine-readable format, in order to facilitate the analysis of information and enable its automatic processing.

In 2012, Decree nº 7.724/2012 regulated the LAI, within the scope of the Federal Executive Branch, bringing a specific chapter on Active Transparency (Chapter III) and

another on Passive Transparency (Chapter IV), the latter dealing with the creation of a Citizen Information Service to serve the population, respond to requests and provide information about procedures for access to information (BRASIL, 2012).

For Nogueira, Garcia and Ramos (2012), considering the governance requirements, there is no difference between the governance principles employed in the private sector and those employed in the public sector and, as already mentioned, the principles that guide public governance are perfectly applicable to public HEIs. In this way, the explicit notions of integrity, accountability, and transparency are applicable to these institutions.

3 METHODOLOGY

This research aimed to analyze the reasons for adoption of governance practices at UFSC.

This study originates from a more extensive research, carried out between 2017 and 2018, and is aimed at analyzing how the elements of accountability and transparency contribute to governance at UFSC. It is a qualitative research, because its focus is on deepening the understanding of a phenomenon (GOLDENBERG, 2004). In terms of purposes, it is classified as descriptive because it aims to understand and analyze the factors that influence governance at a HEI (VERGARA, 2010; GIL, 2008). As for the means, it is classified as a case study, since it analyzes the phenomenon of governance in a specific institution, UFSC, aiming at a deep and detailed knowledge of the object (VERGARA, 2010; GIL, 2008).

The analysis was carried out based on the perception of 15 UFSC managers, who constituted the population of this study. The selection of research participants was based on the selected sectors' strategic relevance for the institution or on the sectors' strategic relevance for the University's governance. Considering these two criteria, 15 UFSC sectors were selected to participate in this research, as shown in Table 1:

Group 1 consists of sectors with strategic relevance for the institution in general, that is, sectors that make up the institution's top management, and Group 2 was formed by sectors with strategic relevance in relation to the University's governance. Data collection was based on bibliographical surveys and semi-structured interviews carried out in November and December 2017, seeking answers to a key question, presented in a slightly different way for groups (chart 2).

Chart 1 Sectors participating in the research

Participant sector		Quantity
Group 1	Rector's Office Direction Prorectorate for Student Affairs and Retention (PRAE) Prorectorate for Undergraduate Studies and Basic education (PROGRAD) Prorectorate for Graduate Studies (PROPG) Prorectorate for Outreach and Extension (PROEX) Prorectorate for Research and Innovation (PROPESQ) Prorectorate for Administration (PROAD) Prorectorate for Personnel Management and Development n (PRODEGESP)	08
Group 2	Rector's Office Citizen Information Service (SIC) Ombudsperson's Office Audit Office Office of Institutional Improvement (SEAI) Office of Planning and Budget (SEPLAN) Department of Planning and Information Management (DPGI)	07
Total of participant sectors		15

Source: Elaborated by authors (2023).

Chart 2 Key question

Group	Key question presented
Group 1	In your opinion, do the governance practices adopted by the sector have the main objective of meeting legal requirements or facilitating access to information by users? Make a comment.
Group 2	In your opinion, there is a concern at UFSC about facilitating access to information by users, for example, through the dissemination of information in open data format, or the main concern, in general, refers to compliance with standards and laws?

Source: Elaborated by authors (2023).

Data were treated by means of descriptive statistical techniques and analyzed based on the interpretive model, as defined by Triviños (1987). The interpretive analysis carried out in this study followed the steps below (TRIVIÑOS, 1987):

- 1) Transcription of interviews in Microsoft Word® document;
- 2) Reading and analysis of the answers, during which the researchers examined the ideas related to some element of the theoretical foundation;
- 3) Reanalysis of the answers, which allowed the researchers to “[...] detect divergences, conflicts, gaps and coincident points that are found in the interviewees’ statements” (TRIVIÑOS, 1987, p. 172);
- 4) Finally, based on the answers analyzed in the previous step and in the light of the theoretical foundation and the researchers’ experience, the studied phenomena were interpreted.

The main results from this study are presented and discussed below.

4 RESULTS

UFSC has a multi-campus structure, with campuses in five cities in the state of Santa Catarina: Florianópolis (where the university is based), Araranguá, Curitibanos, Joinville, and Blumenau. The university was created in 1960 and, with the exception of the main campus, all other campuses were installed in 2009. UFSC has great social and scientific relevance in the regional and national scenario: in the Times Higher Education World University Rankings, published in 2022 by the Times Higher Education magazine, UFSC ranked as the fourth best university in Brazil and the sixth best in Latin America (UFSC, 2022).

The key question presented in the methodology sought to assess the interviewees' perception of the main concern of UFSC governance practices. To instigate the interviewees, two main concerns were mentioned so that they could comment: the concern about meeting legal requirements and the concern about facilitating access to information by users. For Group 1, the question focused on the sector's governance; for Group 2, as it encompasses sectors with relevance at an institutional level in relation to the object of this study, the question focused on the University.

All eight interviewees in Group 1 answered the question. When asked if the governance practices adopted by the sector have as their main objective either meeting legal requirements or facilitating access to information by users, interviewee E10 argued that both concerns are present in his sector with the same relevance, and that access to information has now become a legal requirement.

Four interviewees (E1; E6; E8; E9) answered that the main concern is to facilitate user access. Interviewee E1 commented that

when you facilitate [access] you have a social responsibility and this responsibility necessarily involves legal requirements, meeting legal requirements (E1).

In a similar way, Interviewee E8 commented that the first concern is to facilitate access to information. According to the interviewee, meeting legal requirements is not the main focus of the sector's governance, given the fact that these requirements are systematic and must be met.

According to interviewee E6, the focus on legal requirements, strict compliance with the law and the control bodies' requirements does not necessarily lead to meeting the sector's

objectives, and may even jeopardize the fulfillment of these objectives and/or lead to missed deadlines and resources. Furthermore, he argued that

If I do this based on a legal requirement, it will lead to an administrative law problem that will cause the decision maker to be increasingly afraid of making decisions. Because it will always be based on a control body [...]. And this will lead to decision inefficiency. Why? Because he is tied up, he does not make a decision because he thinks the control body will be against it [...]. Then he does not decide, and the control body demands something on which in practice he decides even less... So, excessive control, without understanding the thing, without understanding the issue, is merely a matter of ‘officialdomness’ (E6).

It is important to highlight this aspect mentioned by interviewee E6. This phenomenon, called by TCU Minister Bruno Dantas (2018) “infantilization of public management,” would have arisen as a result of excessive control and refers to the situation in which public managers, afraid of having their actions questioned by controllers, stop making decisions which they are responsible for (DANTAS, 2018).

Another argument of interviewee E6 was that governance, with transparency and access to information and with rendering of accounts, makes the management easier for the manager, because it allows the manager to perceive “the bottlenecks” in relation to the lack of information. As pointed out by authors such as Marques (2021) and Vieira and Silva (2016), public governance encompasses several aspects, such as efficiency and rendering of accounts, among others, and its adoption requires the definition of responsibilities and understanding of the relationship between stakeholders (NOGUEIRA; GARCIA; RAMOS, 2012), which makes the adoption of these practices by HEIs beneficial. It can be seen in interviewee E6’s statement that for him the advantage is “to perceive the ‘bottlenecks’” and make management easier.

Despite answering that both concerns are focused on the sector, interviewee E9 affirmed that the main concern is to facilitate access to information, followed by concern about compliance with laws and regulations. He argued that the sector often takes actions that go beyond legal requirements and stressed how wide dissemination of information, discussions in collective bodies and councils, and community involvement in this process are important.

Interviewee E3 also answered that both concerns are focused on his sector, however he argued that the main concern is to meet legal requirements. He justified that this focus is due

to the existence of several norms guiding the sector's activities, and they underlie the work routines.

Interviewees E2 and E11 mentioned a main governance practice objective adopted by their sectors that had not been contemplated in the question presented to them: interviewee E2 mentioned that these practices focus on management, while E11 stated that his sector's main governance practice objective is to help the University fulfill its social function more properly.

Similar to Interviewee E6, Interviewee E2 showed concern about the disclosure of information to improve management. According to the interviewee, information is necessary in order to manage the institution, that is, the manager needs to know what is happening in order to be able to fulfill his role. The interviewee stated that knowing the institution data and information is essential, in addition to having a minimum control over it, because this information is essential to manage an institution like UFSC, which had, at the time of the interview, a budget of approximately one billion five hundred million reais, which corresponded to the third largest budget in the state of Santa Catarina. For the interviewee, not knowing this information makes management chaotic and the manager "is adrift."

Interviewee E11 argued that his sector's main governance practice objective is to contribute to the University's continuous improvement and fulfillment of its function. This interviewee stated that the essential governance function is to allow processes and actions to contribute to the University's main purpose and that there is no point in governing an institution that does not result in the population's and people's social growth. This answer is in line with the conclusions of Mello and Silva (2018) that the adoption of governance practices helps HEIs fulfill their social function, and also refers to the dimension of responsiveness of accountability (KOPPELL, 2005), given the fact the University's function should be related to the surrounding society's needs and demands, an idea which is implicit in interviewee E11's statement. In addition, he affirmed that there is no point in having compliance with laws or transparency as the governance purpose if this does not contribute to achieving the institution's main objective. Interviewee E11 also affirmed that the University's main mission, that is, teaching, research, and extension, are provided for by law, and that, somehow, its fulfillment meets legal requirements. He also pointed out that the fact that the focus of governance is the University's function does not mean that other issues are not important:

I am not saying that for you to reach your social function you do not want to meet these two points (E11).

Thus, interviewee E11 reaffirmed that his sector's first governance purpose is to contribute to the fulfillment of the University's social function and then the two objectives suggested in the question, with equal relevance:

From the moment I am fulfilling my social function, the University is fulfilling its social function, then we have to render accounts of what we did. Then I think we have to follow the law, on the one hand, and on the other hand, [...] give transparency to what we do, facilitate access to information (E11).

All seven interviewees in Group 2 also answered the question presented, this time focused on the University's governance. An interviewee (E15) argued that, in his perception, none of the concerns is present at the University, given that, in his opinion, at UFSC, incomplete, incorrect information in non-editable formats is disclosed, which, besides generating rework, does not facilitate access to information. Thus, interviewee E15 complained that frequently several sectors of UFSC do not meet the internal demands of information or legal requirements. This statement refers to the understanding of Koppell (2005) that organizations may have failures in accountability and often do not meet any expectations regarding it. However, Koppell (2005) explains that the dysfunction results from the organizations' attempt to meet the conflicting expectations of accountability, while the interviewee has not declared anything in this regard.

Three interviewees (E5; E13; E14) answered that, in their perceptions, both aspects mentioned in the issue, access to information and legal requirements, consist of main concerns of governance at UFSC. Interviewee E5 affirmed that transparency at UFSC occurs by meeting legal norm, but also to meet a natural demand from internal, external, or management users.

Reinforcing his response, the interviewees said that, while there is a concern about giving wide dissemination and meet the users' specific demands, there is also information whose publication is mandatory by law. Despite stating that it is much easier to give publicity to what is provided for by law, interviewee E5 considered it necessary to seek to understand most users' demands – citizens' demands – and provide this vast majority with relevant information.

Given this, interviewee E5 commented that a fundamental concern about transparency is to know what to publish and how to publish it, which refers to the issue of the quality of information. Interviewee E5 pondered that transparency does not refer only to publications, since it also has to do with the characteristics of the information that is disclosed. That is, information must present a set of characteristics such as reliability, relevance, comprehensibility, timeliness, and comparability. Such characteristics are requirements for public transparency (Platt Neto et al., 2007) which, therefore, goes beyond legal requirements (Platt Neto et al., 2007; Cruz et al., 2012).

So, the concern in this sense is to make one publish or give publicity especially to that information that is considered of common understanding to the vast majority of Brazilian civil society (E5).

The timeliness requirement, mentioned by the interviewee, is relevant because there is information that has temporality/validity, after which it loses the importance (E5). Timeliness (timely data) is one of the requirements for open data defined by OpenGovdata.org¹ and, according to LAI, a citizens' right (Brazil, 2011).

Interviewees E4 and E7 answered that the main concern of governance practices are to meet legal requirements. Their statements, however, indicate that both answered based on their respective sectors' practices. Interviewee E7 affirmed that his sector does not work either with public opinion or with public, but from internal normative and operational elements.

Interviewee E4 justified that legal requirements are not precisely a main concern, but immediate action, given the sector routines related to norms and laws, that is, their practices are guided by legal rule. Interviewee E4 stressed that, due to the complexity and size of the University's organizational structure, there are situations of full access and situations of partial access to information in the institution. According to interviewee E4, this diversity can occur due to differences in organizational structures (size, responsibilities, and dynamics of processes) between the University's sectors and by virtue of the autonomy granted to each of these sectors:

And the institution is not one thing, the rector is not the boss, he does not impose what the department has to do (E4).

¹ Open Government Data Principles. Available at: https://public.resource.org/8_principles.html

The interviewee also added that these differences in relation to access to information do not mean that one sector is less transparent than the others. He affirmed that the fact that some information is not made available on the Internet due to each sector's structural needs does not make the sector less transparent:

I don't think so, I think it's different from having, for example, [sic] there is the Portal da Transparência [Brazilian Government website], on which anyone can search for my name, see my salary, see where I'm in my career, see everything. Is that being transparent? I think it is, but that's not all that makes transparency. Because only 50% Brazilian population has access to the Internet. So people think that if it is on the website is transparent. Not necessarily. So I think there are some questions that need to be relativized (E4).

Interviewee E4 also pointed out that, due to the need to deal with adverse situations, most public institutions constantly learn how to manage their information.

Finally, interviewee E12 argued that, in his perception, UFSC main concern is about facilitating access to information and that, traditionally, the core activities always had a transparency culture, while non-core activities became transparent due to law, which established the routine of publishing the data in the most satisfactory way possible. In interviewee E12's words:

So, culturally at UFSC, the data regarding academic means, they have always been available. Enrollment, enrollment notices, new courses, vestibular notice, civil service examination notice. Then, the articles related to the academy operations, focused on the areas of teaching, research and extension, were always comprehensive and available. The information connected to non-core activities, due to the very origin of this information, was effectively disclosed voluntarily due to legal requirements. Then, from the modernization of legislation, from the modernization of governance, accountability, transparency practices, this information began to emerge for a voluntary platform, active transparency. To this day, various modes of active transparency are available in society to comply with this new legislation, because it has also introduced in academic routine the non-core activity operation transparency. [...] So, even prior to the legal requirements, the core activities had wide dissemination through notices, network pages, information disclosed by means of whiteboards [...] Long before the Internet, long before the electronic means, this was frankly disclosed (E12).

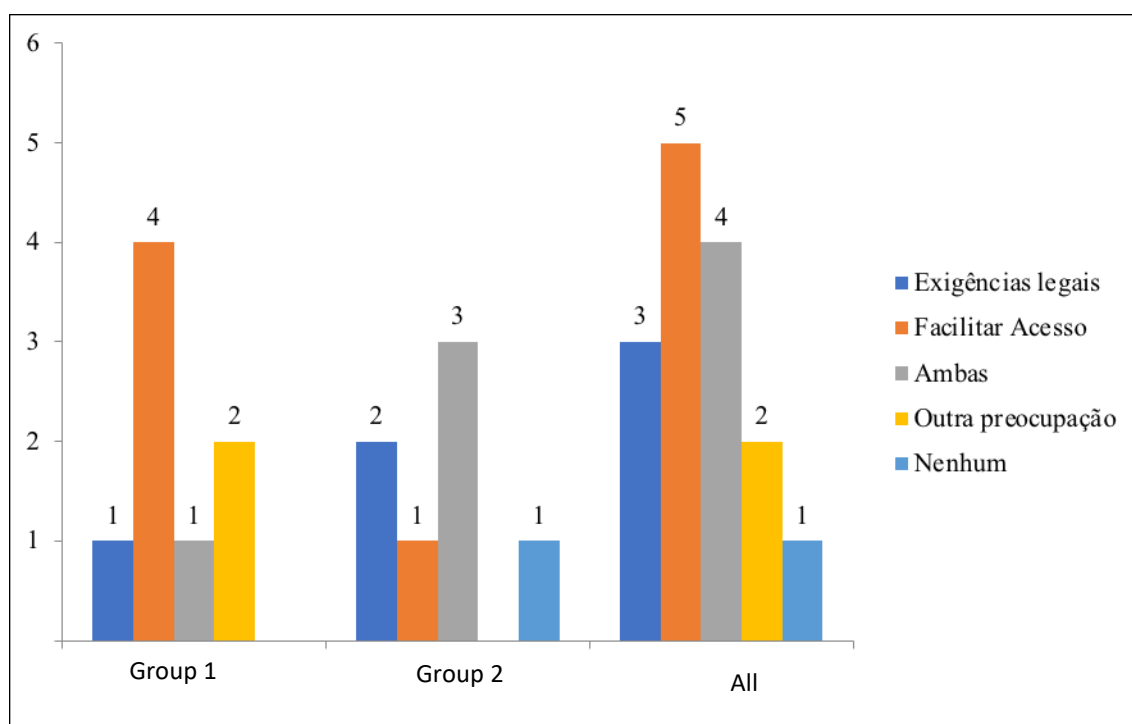
It is noted that, in the perception of interviewee E12, the core activities already met the principle of active transparency even before this principle was covered by LAI, which raises the hypothesis that there was already the proactive disclosure of information from the core activities before the provision of law, due to the fact that these activities are aimed at the

external public, making the disclosure of information, to reach its target audience, essential. On the other hand, information regarding non-core activities began to be widely disclosed, both actively and passively, from the sanction of LAI (Brazil, 2011).

Interviewee E12 added that the transparency of non-core activities allows society to also understand the operations of these activities, which require a lot of effort, time and improvement. With the transparency of core activities, society starts to participate and interact with these activities (E12).

Graph 1 presents, in a brief manner, the indications of all interviewees regarding their perceptions of the main concern of governance practices:

Graph 1 Main motivation for governance practices



Source: Elaborated by authors (2023).

As can be seen in Graph 1, in Group 1 the most cited governance practice objective was to facilitate access to information by users. Among all interviewees, the indication of this concern has also prevailed. In Group 2, the most mentioned concerns were about meeting the legal requirements and facilitating access to information by users.

5 FINAL CONSIDERATIONS

Although they are very different from other types of organization, universities do not dispense with effective management mechanisms, such as governance, integrity programs, transparency, and accountability mechanisms. In this scenario, this study aimed to analyze the reasons for the adoption of governance practices at UFSC.

The research revealed that, according to the interviewees' perception, the main governance objective is to facilitate access to information by users. Nevertheless, meeting legal requirements is also an important aspect of the University's governance.

Although the key question was presented in a dichotomous way, two objectives not contemplated in the question emerged in the interviews: the focus on management and the governance contribution to the fulfillment of the University's social role.

It was evident in the interviewees' statements that governance practices can: promote publicity and transparency; promote improvement and efficiency in management; favor the achievement of institutional objectives and the university social function; promote responsiveness to demands; comply with standards and laws; provide managerial information, and improve the quality of information.

One infers in this study the limitations of the case study, as the results presented here may not reflect the reality of other public HEIs. However, although apparently it is not possible to extrapolate the information collected at UFSC to other institutions, it can serve as a basis for new interpretations and conclusions. Thus, as recommendations for future studies, similar research should be carried out at other public HEIs, aiming to assess the governance practice objectives and benefits.

REFERENCES

ALBUQUERQUE FILHO, José Bonfim; MACHADO-DA-SILVA, Clóvis. Práticas organizacionais e estrutura de relações no campo do desenvolvimento metropolitano. **Revista de Administração Contemporânea**, v. 13, n. 4, p. 626-646, out./dez. 2009. DOI: <https://doi.org/10.1590/S1415-65552009000400007>

BALBACHEVSKY, Elizabeth. Governança na pesquisa científica: reflexões sobre a prática da pesquisa contemporânea e a experiência brasileira. **Sociologias**, v. 19, n. 46, p. 76-101, set./dez. 2017. DOI: <https://doi.org/10.1590/15174522-019004603>

BARRETT, Pat. **Achieving better practice corporate governance in the public sector**. Austrália: 2002.

BRASIL. **Lei nº 12.527, de 18 de novembro de 2011**: Regula o acesso a informações previsto no inciso XXXIII do art. 5º, no inciso II do § 3º do art. 37 e no § 2º do art. 216 da Constituição Federal; altera a Lei nº 8.112, de 11 de dezembro de 1990; revoga a Lei nº 11.111, de 5 de maio de 2005, e dispositivos da Lei nº 8.159, de 8 de janeiro de 1991; e dá outras providências. 2011. Disponível em: http://www.planalto.gov.br/ccivil_03/_ato2011-2014/2011/lei/112527.htm. Acesso em: 10 jan. 2023.

BRASIL. **Decreto nº 7.724, de 16 de maio de 2012**. Regulamenta a Lei nº 12.527, de 18 de novembro de 2011, que dispõe sobre o acesso a informações previsto no inciso XXXIII do caput do art. 5º, no inciso II do § 3º do art. 37 e no § 2º do art. 216 da Constituição. 2012. Disponível em: https://www.planalto.gov.br/ccivil_03/_ato2011-2014/2012/decreto/d7724.htm. Acesso em: 10 jan. 2023.

BRASIL. CONTROLADORIA GERAL DA UNIÃO. **Guia para criação da Seção de Acesso à Informação nos sítios eletrônicos dos Órgãos e Entidades Federais**. 2. ed. Brasília: 2013. Disponível em: https://repositorio.cgu.gov.br/bitstream/1/46652/14/GTA_Versao_2.pdf. Acesso em: 13 de jan. 2023.

BRASIL. TRIBUNAL DE CONTAS DA UNIÃO. **Referencial básico de governança aplicável a órgãos e entidades da administração pública**. Brasília, 2014.

BRASIL. **Instrução Normativa Conjunta CGU/MP Nº 001, de 10 de maio de 2016**. Dispõe sobre controles internos, gestão de riscos e governança no âmbito do Poder Executivo Federal. Ministério do Planejamento, Orçamento e Gestão/Controladoria Geral da União: DF, 2016.

CAMPOS, Anna Maria. *Accountability*: quando poderemos traduzi-la para o português? **Revista de Administração Pública**, Rio de Janeiro, v. 24, n. 2, 30-50, fev./abr. 1990.

CASTRO, Maria Helena de Magalhães. Universidades e inovação: configurações institucionais e terceira missão. **Caderno CRH**, v. 24, p. 555-574, dez. 2011. DOI: <https://doi.org/10.1590/S0103-49792011000300007>

CRUZ, Cláudia F.; FERREIRA, Aracéli C. de S.; SILVA, Lino M. da; MACEDO, Marcelo A. da S. Transparência da gestão pública municipal: um estudo a partir dos portais eletrônicos dos maiores municípios brasileiros. **Revista de Administração Pública**, v. 46, n. 1, p. 153-176, 2012.

DANTAS, Bruno. O risco de “infantilizar” a gestão pública: Agências reguladoras e gestores públicos em geral têm evitado tomar decisões inovadoras por receio de terem atos questionados. Ou pior: deixam de decidir à espera de aval prévio do TCU. **O Globo**, Rio de Janeiro, 06 de janeiro de 2018, Opinião. Disponível em: <https://oglobo.globo.com/opiniao/o-risco-de-infantilizar-gestao-publica-22258401>. Acesso em 13 de jan. 2023.

GESSER, Grazielle Alano; MOREÍ, Rafael Pereira Ocampo; MELO, Pedro Antônio de. O que se entende por governança universitária?. In: ENCONTRO DE ADMINISTRAÇÃO PÚBLICA DA ANPAD, 9, 2022, on-line. **Anais**. Maringá: Associação Nacional de Pós-

Graduação e Pesquisa em Administração, 2022. Disponível em: <http://anpad.com.br/uploads/articles/119/approved/41bcfd9ab658ebaac1661f58080aad6b.pdf>. Acesso em 15 dez. 2022.

GIL, Antônio Carlos. **Métodos e técnicas de pesquisa social**. 6. ed. São Paulo: Atlas, 2008.

GOLDENBERG, Mirian. **A arte de pesquisar: como fazer pesquisa qualitativa em ciências sociais**. 8. ed. Rio de Janeiro: Record, 2004.

KLEIN, Karla; PIZZIO, Alex; RODRIGUES, Waldecy. Governança universitária e custos de transação nas universidades da Amazônia Legal Brasileira. **Educ. Soc.**, Campinas, v. 39, n. 143, p.455-474, abr./jun. 2018. DOI: <https://doi.org/10.1590/ES0101-73302018176926>

KOPPELL, Jonathan. Pathologies of accountability: ICANN and the challenge of “multiple accountability disorder”. **Public Administration Review**, v. 65, n. 1, p. 94-108, jan. 2005.

MARQUES, Márcio. **Governança e o alinhamento de práticas de sustentabilidade em instituição de ensino superior**. Dissertação (Mestrado). Universidade Ibirapuera. Programa de Mestrado Profissional em Administração, São Paulo, 2021. Disponível em: <https://mestrado-e-doutorado.ibirapuera.br/wp-content/uploads/2021/04/GOVERNANCA-E-O-ALINHAMENTO-DE-PRATICAS-DE.pdf>. Acesso em 15 dez. 2022.

MELLO, Mariá da Silva de; SILVA, Realdo de Oliveira da. Práticas de governança corporativa em instituições de ensino superior: um estudo de caso em uma Universidade de Santa Catarina. **Revista de Administração e Contabilidade – RAC (CNEC)**, v. 17, n. 33, p.68-80, jan./jun. 2018.

NOGUEIRA, Maria da Graça Saraiva; GARCIA, Tania Elisa Morales; RAMOS, Maria da Graça Gomes. Governança corporativa, responsabilidade social corporativa: a visão de atores de uma Instituição de Ensino Superior – IES Federal. **Revista Gestão Universitária na América Latina-GUAL**, v. 5, n. 3, p. 222-244, dez. 2012. DOI: <https://doi.org/10.5007/1983-4535.2012v5n3p222>

PÉREZ MARTÍNEZ, Armenio; RODRÍGUEZ FERNÁNDEZ, Aimara. Concepción del alineamiento estratégico como principio de la gobernanza universitaria. **Hallazgos**, v. 18, n. 35, p. 233–257, jan./jun. 2021. DOI: <https://doi.org/10.15332/2422409X.5689>

PÉREZ MARTÍNEZ, Armenio; RODRÍGUEZ FERNÁNDEZ, Aimara; HINOJOSA DE AGUILAR, Susana. Gobernanza universitaria y valores: la función de control en la gestión universitaria. **Opción**, v. 34, n. 86, p. 176-200, 2019. Disponível em: <<https://produccioncientificaluz.org/index.php/opcion/article/view/23841/24272>>. Acesso em 31 jan. 2023.

OLSEN, Johan; MAASSEN, Peter. European debates on the knowledge institution: The modernization of the university at the European level. In: MAASSEN, Peter; OLSEN, Johan. **University dynamics and European integration**, Netherlands: Springer, 2007. p. 3-22.

PINHO, José A. G. de; SACRAMENTO, Ana R. S. *Accountability*: já podemos traduzi-la para o português? **Revista de Administração Pública**, v. 43, n. 6, p. 1343-1368, 2009.

PLATT NETO, Orion Augusto. et al. Publicidade e transparência das contas públicas: obrigatoriedade e abrangência desses princípios na administração pública brasileira. **Contabilidade Vista & Revista**, Belo Horizonte, v. 18, n. 1, p. 75-94, jan./mar. 2007.

ROCHA, Arlindo Carvalho. *Accountability* na administração pública: modelos teóricos e abordagens. **Contabilidade, Gestão e Governança**, Brasília, v. 14, n. 2, p. 82-97, maio/ago. 2011.

ROCZANSKI, Carla Regina Magagnin. **Universidade Pública e Accountability**: O caso da Universidade do Estado de Santa Catarina UDESC. Dissertação (Mestrado). Universidade Federal de Santa Catarina. Programa de Pós-Graduação em Administração, UFSC, Florianópolis, 2009.

ROCZANSKI, Carla Regina Magagnin; TOMASI, Marcus; MELO, Pedro Antônio de. A governança pública na gestão universitária no Brasil e em Portugal: evolução e desafios. In: CONFERÊNCIA FORGES, 8, 2018, Lisboa. **Anais**. 2018.

ROSSONI, Luciano; MACHADO-DA-SILVA, Clóvis. Institucionalismo organizacional e práticas de governança corporativa. **Revista de Administração Contemporânea**, v. 14, p. 173-198, 2010. DOI: <https://doi.org/10.1590/S1415-65552010000600008>

SACRAMENTO, Ana Rita Silva; PINHO, José Antônio Gomes de. Transparência na administração pública: o que mudou depois da Lei de Responsabilidade Fiscal? Um estudo exploratório em seis municípios da região metropolitana de Salvador. **Revista de Contabilidade da UFBA**, Salvador, v. 1, n. 1, p. 48-61, 2007.

SALM, José Francisco; MENEGASSO, Maria Ester. Proposta de modelos para a coprodução do bem público a partir das tipologias de participação. Encontro Científico de Administração da Associação Nacional de Pós-Graduação e Pesquisa em Administração (ENANPAD), 34. 2010. Rio de Janeiro.

SCHEDLER, Andreas. Conceptualizing accountability. In: SCHEDLER, A.; DIAMOND, L.; PLATTNER, M. F. (Eds.). **The selfrestraining state. Power and accountability in new democracies**. Boulder: Lynne Rienner Publishers, 1999. p. 13-27.

SLOMSKI, Valmor et al. **Governança corporativa e governança na gestão pública**. São Paulo: Atlas, 2008.

SLOMSKI, Valmor et al. **Controladoria e governança na gestão pública**. São Paulo: Atlas, 2009

TIMMERS, Hans. **Government Governance**: corporate governance in the public sector, why and how? The Netherlands Ministry of Finance. 2000.

TRIVIÑOS, Augusto Nivaldo Silva. **Introdução à pesquisa em ciências sociais: a pesquisa qualitativa em educação**. São Paulo: Atlas, 1987.

UNIVERSIDADE FEDERAL DE SANTA CATARINA. **UFSC é a sexta melhor universidade da América Latina no ranking da Times Higher Education**. 2022. Disponível em: <<https://noticias.ufsc.br/2022/07/ufsc-e-a-sexta-melhor-universidade-da-america-latina-no-ranking-da-times-higher-education/>>. Acesso em 02 jan. 2023.

VERGARA, Sylvia Constant. **Projetos e relatórios de pesquisa em administração**. 12. ed. São Paulo: Atlas, 2010.

VIEIRA, James Batista; BARRETO, Rodrigo Tavares de Souza. **Governança, gestão de riscos e integridade**. Brasília: Enap, 2019.

VIEIRA, Viviana Beatriz Huespe Aquino; SILVA, Elizandra da. Governança corporativa aplicada ao contexto das universidades federais: a produção científica brasileira. In: SIMPÓSIO INTERNACIONAL DE GESTÃO DE PROJETOS, INOVAÇÃO E SUSTENTABILIDADE (SINGEP), 5, 2016, São Paulo. Anais. 2016. Disponível em: <https://singep.org.br/5singep/resultado/267.pdf>. Acesso em 15 dez. 2022.

ZORZA, Luzia; RODRIGUES, Georgete Medleg. Transparência e boas práticas de governança: análise de padrões e princípios nos relatórios de gestão de universidades federais brasileiras. In: ENCONTRO NACIONAL DE PESQUISA EM CIÊNCIA DA INFORMAÇÃO, 17, 2016, Salvador. Anais. Salvador, 2016. Disponível em: <https://repositorio.unb.br/bitstream/10482/31622/1/EVENTO_Transpar%C3%Aanciaeboaspr%C3%A1ticasdegovern%C3%A7a.pdf>. Acesso em: 15 jan. 2022.

ZUCCOLOTTO, Robson; TEIXEIRA, Marco Antonio Carvalho. **Transparência: aspectos conceituais e avanços no contexto brasileiro**. Brasília: Enap, 2019.