

Chapter 10

Performance Indicators and Accountability in Portuguese Public Universities: Socio-Economic Perspective

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ABSTRACT

The public sector in Portugal has undergone major reforms, coercing institutions of higher education into greater transparency in accountability and performance indicators. The purpose of this chapter is to evaluate the level of disclosure of performance indicators by the Higher Education Institutions in Portuguese Public Universities, with a special emphasis on the obligatory nature and to evaluate if there are factors that influence the level of disclosure. This study was based on the content analysis of the management or activity reports of the 13 Portuguese public universities to calculate the level of disclosure, and used the quantitative analysis based on the Least-squares regression on the investigation of factors that influence the level of disclosure. According to the data obtained, it can be concluded that Portuguese Public Universities disclose performance indicators imposed by law and voluntarily, and it was verified that the level of disclosure is influenced by the variables dimension, financing from other sources of funding and the ranking of web of universities.

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INTRODUCTION

Over the last decades, the public sector in general has undergone several reforms, resulting from a new management paradigm that has been designated as New Public Management (NPM). The assumptions associated with this paradigm lead to the restructuring and approximation of public management models to the management models followed by the private sector. This paradigm aimed at the application of privately managed instruments, such as management by results, introduction of performance measures, privatization of public services, among others, in public sector organisms, in the expectation of improving the service provided to the citizen at a lower cost. The new governance (NG) is the combination of the best that exists in the public administration and NPM, based on the interrelationship between the State, the private sector and society.

The changes observed because of the introduction of this new paradigm in public management, the greater demand for management transparency and the economic conjuncture led to the existing relations between the State and Public Institutions to change, (including Higher Education Institutions (HEI) – to which are demanded higher levels of accountability and greater levels of transparency about the way resources are applied and the return on the use of these resources).

In the context of globalization and internationalization of higher education, greater rigor, transparency, effectiveness and efficiency are required in the way in which information is prepared and made available by universities, as it will facilitate the collection of other revenues than the budget of State. Since universities have administrative and financial autonomy, they can earn their own income. However, since intellectual development is in the interest of society, it will not be at all feasible for the State to disregard support for higher education.

In the current context, in which Portugal faces strong financial and demographic constraints, it is essential that HEI have the capacity to efficiently manage the resources made available to them, to report in a transparent way the results of this management and to increase their capacity in attracting new students. In this context, the implementation and maintenance of a framework of performance indicators is considered an indispensable tool for HEI and different stakeholders to assess the achievement of their objectives. In this sense, the legislator, through Law no. 37/2003 of August 22, establishes a set of mandatory indicators that must be calculated and disclosed.

Agency theory, signaling theory, theory of legitimacy and institutional theory ajudam a compreender eventuais diferenças no comportamento/incentivos das instituições no que respeita à divulgação de informação obrigatória e de informação voluntária.

In view of the above, the main objectives of this study are to evaluate the level of disclosure of performance indicators by the HEI in, Portuguese Public Universities (PPU), with a special emphasis on the obligatory nature and to evaluate if there are factors that influence the level of disclosure.

The study contributes, at a theoretical level, to know the factors that lead the PPU management body to have a differentiated behavior regarding the level of disclosure of performance indicators. On a practical level, it can help to assess the transparency and accountability of PPU.

The objectives described derive from the following research problem: what factors influence the disclosure of performance indicators by the PPU in the management report? To address this problem, the following research questions can be posed:

1. Do the PPU disclose the performance indicators imposed by law?
2. Do the PPU disclose performance information beyond what is required?

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