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University governance and institutional performance: an analysis of Brazilian federal university statutes

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Brazilian Federal Universities (BFUs), as part of the federal indirect administration, are governed by their university statutes. These normative instruments structure institutional governance by regulating aspects such as the functioning of governing councils, the allocation of public resources, the selection of the Rector, and the rights and duties of the academic community. This study analyzes the relationship between statutory characteristics and the academic and administrative performance of BFUs, focusing on identifying governance elements associated with superior outcomes. The analysis covers the statutes of 69 BFUs, employing a quantitative approach via panel data linear regression and a qualitative analysis of normative content. The performance indicators — the dependent variables — included the General Course Index (IGC), the Success Rate, and the Current Cost per Student. Results indicate that the mere existence of a statute is not associated with institutional performance. However, specific provisions, such as the accountability of governing councils, the method of selecting the Rector, student rights, and faculty evaluation mechanisms, show a correlation with performance indicators. This study contributes to the literature on university governance by highlighting the role of statutes in the institutional efficiency of Brazilian federal universities.

Keywords: university governance, institutional performance, university statutes, educational management, public universities.

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Governança universitária e resultados institucionais: uma análise dos estatutos das universidades federais brasileiras

As Universidades Federais Brasileiras (UFs), pertencentes à administração indireta da União, são regidas por seus estatutos universitários. Esses instrumentos normativos estruturam a governança institucional ao regulamentar aspectos como o funcionamento dos conselhos superiores, a alocação de recursos públicos, a escolha da reitoria e os direitos e deveres da comunidade acadêmica. Este estudo analisa a relação entre as características estatutárias e o desempenho acadêmico e administrativo das UFs, com foco na identificação de elementos de governança associados a melhores resultados. A análise abrange os estatutos de 69 UFs, utilizando a abordagem quantitativa, por meio de regressão linear com dados de painel, e análise qualitativa do conteúdo normativo. Os indicadores de desempenho – variáveis dependentes – utilizados foram o Índice Geral de Cursos, a Taxa de Sucesso e o Custo Corrente por Aluno. Os resultados indicam que a mera existência de um estatuto não está associada ao desempenho institucional. Entretanto, dispositivos específicos, como a responsabilização dos conselhos superiores, a forma de escolha da reitoria, os direitos estudantis e os mecanismos de avaliação docente, mostram correlação com os indicadores de desempenho. O estudo contribui para a literatura sobre governança universitária ao evidenciar o papel dos estatutos na eficiência institucional das universidades federais brasileiras.
Palavras-chave: governança universitária, desempenho institucional, estatutos universitários, gestão educacional, universidades públicas.

Gobernanza universitaria y desempeño institucional: Un análisis de los estatutos de las universidades federales brasileñas

Las universidades federales brasileñas (UF), pertenecientes a la administración indirecta de la Unión, se rigen por sus estatutos universitarios. Estos instrumentos normativos estructuran la gobernanza institucional al regular aspectos como el funcionamiento de los consejos superiores, la asignación de recursos públicos, la elección del rector y los derechos y deberes de la comunidad académica. Este estudio analiza la relación entre las características estatutarias y el desempeño académico y administrativo de las UF, con énfasis en identificar elementos de gobernanza asociados a mejores resultados. El análisis abarca los estatutos de 69 universidades, utilizando un enfoque cuantitativo mediante regresión lineal con datos de panel y un análisis cualitativo del contenido normativo. Los indicadores de desempeño —variables dependientes— utilizados fueron el Índice General de Cursos (IGC), la Tasa de Éxito y el Costo Corriente por Estudiante. Los resultados indican que la mera existencia de un estatuto no está asociada al desempeño institucional. Sin embargo, disposiciones específicas, como la rendición de cuentas de los consejos superiores, el método de elección del rector, los derechos estudiantiles y los mecanismos de evaluación docente, muestran correlación con los indicadores de desempeño. El estudio contribuye a la literatura sobre gobernanza universitaria al evidenciar el papel de los estatutos en la eficiencia institucional de las universidades federales brasileñas.
Palabras clave: gobernanza universitaria, desempeño institucional, estatutos universitarios, gestión educativa, universidades públicas.

1. INTRODUCTION

The pursuit of greater efficiency and better use of public resources has been a recurring concern in the literature on public management, especially in the educational sector (Baltaru & Soysal, 2018; Ollaik & Medeiros, 2011; Trackman, 2008). Despite theoretical and empirical advances, understanding the determinants of performance disparities among educational public organizations still represents a significant challenge (Broucker et al., 2018; Cavalcanti, 2006; Habbersan et al., 2016; Hanushek, 1996). A considerable portion of the studies focuses on quantitative approaches, with an emphasis on the effects of education on socioeconomic development and public investment levels, without considering institutional and organizational elements that may influence institutional outcomes.

In the case of public higher education institutions, the complexity is amplified by the absence of profit motives, the difficulty in measuring inputs and outputs, and the multiplicity of institutional objectives (Huisman & Currie, 2004; Johnes, 2006). Official performance indicators, such as the General Course Index (IGC), reveal discrepancies between institutions (Anísio Teixeira National Institute for Educational Studies and Research [Inep], 2022), suggesting that organizational variables,

alongside with financial investments and similar regulatory frameworks, contribute to the obtained results (Boitier & Reviere, 2013; Costa et al., 2012; Marques, 2017; Salemans & Budding, 2022; Vale et al., 2022).

In particular, federal universities, technically defined by law as Federal Higher Education Institutions (Ifes), are considered autonomous to carry out academic and administrative management (Constituição da Republica Federativa do Brasil, 1988). University statutes are the documents that guide and regulate these organizations in order to fulfill their institutional objectives (Lei nº 9.394, 1996).

In contrast to public management, the literature on private management has already been discussing, since the 1980s, how organizational variables, such as internal norms and governance mechanisms, affect institutional performance (Aldrich & Auster, 1986; Baum & Singh, 1994; D'Aunno et al., 2000; Davies & Quirke, 2007; Gilson, 1996). In the same strand, international studies, such as the one from Denison et al. (2003), indicate that it is possible to measure and compare organizational cultural traits in different countries, suggesting the existence of a common set of cultural attributes associated with institutional effectiveness, even if expressed in different ways according to the national context.

Thus, given the existence of distinct institutional results among Brazilian federal universities and considering the literature that points out that better-defined governance structures tend to favor better results, the following research question is posed: how do university statutes, formal instruments of governance and institutional organization, influence the administrative and academic performance of Brazilian federal universities?

Hence, the objective of this article is to verify if there is a relation between university statutes and the administrative and academic performance of Brazilian Federal Universities (UFs), identifying which statutory elements are associated with better results. By highlighting how aspects of governance formalized in statutes can influence institutional performance, the study contributes to the public management literature and offers subsidies for the improvement of governance practices in federal universities.

In addition to filling a theoretical gap regarding the effects of normative instruments on university management, this study offers relevant implications for the field of educational policy and public governance. By demonstrating that certain statutory elements are associated with better institutional outcomes, the findings contribute to the debate on university autonomy and the effectiveness of internal regulatory frameworks in federal universities. These pieces of evidence presented may be of interest to both researchers and public policy makers, by indicating that improvements in formal governance mechanisms can favor academic and administrative performance.

2. ORGANIZATIONAL GOVERNANCE IN THE PUBLIC SECTOR

In Brazil, the study of public management gained prominence with Constitutional Amendment No. 19 of 1998, which included efficiency as one of the principles of public management (Constituição da Republica Federativa do Brasil, 1988; Teixeira & Gomes, 2019). Santos and Rover (2019) describe that this pursuit of efficiency is accompanied by the incorporation of various management practices, among them governance in the public sector.

Governance is also the subject of specific legislation in the federal Executive branch starting in 2017, which characterizes it as an articulated set of leadership practices, strategic definition, and

organizational control aimed at guiding, supervising, and evaluating public management, emphasizing on the effectiveness of public policies and the provision of services to society, as per Article 2, item I, of Decree No. 9,203 of 2017 (Decreto nº 9.203, 2017).

International literature seems to converge with Brazilian regulations, treating public governance as a process that articulates direction, control, and coordination of resources and actors for the collective interest (Hill & Lynn, 2004). For Ollaik and Medeiros (2011), the autonomy of organizations must be used strategically to achieve public ends, taking into account technical and social variables with multifactorial influence.

According to Texeira and Gomes (2019), the measurement of management performance, aiming at verifying if the organization is fulfilling its institutional purposes, is directly related to control and governance mechanisms. Therefore, it is expected that the public manager, through governance, will be able to articulate institutional structures, processes, and mechanisms that guide organizational performance and favor the achievement of intended results (Teixeira & Gomes, 2019).

Additionally, but in this direction of governance and results, the International Federation of Accountants (IFAC), through the Public Sector Committee, highlights that public entities are created for specific purposes, with well defined authority and responsibilities, which must be formally provided for in their normative instruments, including their statutes (International Federation of Accountants [IFAC], 2001). The study conducted by the IFAC emphasizes the need for these regulatory documents to clearly define institutional responsibilities and limits so that public organizations can achieve their objectives, as well as mechanisms capable of ensuring effective control over compliance with organizational norms.

In the field of corporate governance, Michelberger (2016) argues that clear normative structures aligned with good management practices increase organizational performance. Additionally to this idea, the Brazilian Institute of Corporate Governance (Instituto Brasileiro de Governança Corporativa [IBGC], 2006) recommends that statutes incorporate principles such as equity, transparency, and accountability, which can be partially adapted to the university context.

3. UNIVERSITY GOVERNANCE: AUTONOMY AND STATUTES

Brazilian Federal Universities (UFs), part of the Indirect Administration of the Union (Decreto-Lei nº 200, 1967), have didactic-scientific, administrative, financial, and patrimonial autonomy, according to the Federal Constitution of 1988. This autonomy is manifested in the statutes of universities, documents that organize the internal governance structure of each university (Lei nº 9.394, 1996, art. 54). The statutes define the functioning of the higher councils, the competencies, personnel management, decision-making processes, and the responsibilities of the academic community.

Studies indicate that, although institutional autonomy may favor administrative innovation in public universities, its effectiveness is often conditioned by internal resistance, organizational disputes, and cultural factors. Huisman and Currie (2004) demonstrate that accountability and autonomy processes tend to generate institutional tensions, while Davis et al. (2016), when analyzing a South African university, highlight that university governance is strongly influenced by internal conflicts and organizational culture, reinforcing the importance of clear and legitimized rules. This implies that each institution will have its institutional profile organized according to its autonomy, based on its context.

From this perspective, organizational literature, predominantly based on qualitative studies and case analyses, has been dedicated to examining how organizational arrangements, leadership practices, decision-making structures, and personnel management models are associated with institutional effectiveness without making direct comparisons with their respective performance. These studies point to desirable directions for university governance, such as greater professionalization of management, clarity in responsibilities, and a balance between autonomy and control (Alajmi, 2022; Barbosa & Mendonça, 2016; Denison et al., 2003; Hai & Ahn, 2022; Knott & Payne, 2004).

Empirical evidence also concludes that strategic organizational orientations can only translate into better performance when accompanied by coherent organizational structures and formal coordination and control mechanisms (Huang et al., 2020; Vale et al., 2022). In this context, formal management and control instruments can contribute to greater transparency and *accountability*, while at the same time reflecting and shaping organizational practices in response to institutional and contextual pressures, including those coming from external demands for performance and efficiency (Boitier & Rivière, 2013; Habersam et al., 2013).

The literature still presents few studies that directly analyze the role of normative documents responsible for structuring university governance and their effects on institutional performance. Among these contributions, the study by Su and Sun (2014) stands out, which examines university governance based on institutional statutes and case studies in China and Finland. Through a qualitative approach and comparative documentary analysis, the authors argue that statutes play a central role in structuring authority by defining the responsibilities of collegial bodies and strengthening institutional *accountability*.

The study by Su and Sun (2014) further shows that, although statutes constitute formal legal instruments, their effectiveness depends on the ability of their norms to influence institutional practices in academic and social contexts which are in transformation. This finding by Su and Sun (2014) converges with the perspective of Ifac (2001) by reinforcing that the formal existence of statutes/norms is not enough, as it is necessary for their provisions to be associated with mechanisms capable of ensuring the effective control of their compliance in order for them to be a governance tool.

Based on this theoretical framework, the following research hypothesis is formulated:

H1: The statutes of Brazilian federal universities positively affect the institutional performance of these universities.

The confirmation of this hypothesis would indicate that statutory provisions concretely influence the results of institutions. In contrast, the validation of the null hypothesis (H0) would indicate that statutes as formal instruments do not exert a significant impact on institutional performance, in line with the findings of Baltaru and Soysal (2018) and Christensen (2011), who suggest an ineffective use of autonomy in public universities.

4. UNIVERSITY PERFORMANCE: INPUTS, OUTPUTS, AND LIMITATIONS

Performance in education has been addressed in the literature from different perspectives, reflecting the complexity and multifunctional nature of educational institutions. Therefore, the methodological operationalization of these dimensions faces relevant limitations.

According to the Law of Directives and Bases of Education, higher education, which is carried out by the UFs and includes undergraduate and postgraduate studies, has, among its main objectives, the expansion of the number of graduates in the country. This normative orientation is also reflected in budget laws, in which, generally speaking, the number of enrolled students and graduates constitutes one of the main guides for allocating resources to educational programs.

Given this, from a legal and budgetary perspective, institutional performance may be associated with the capacity to train students at the higher education level, while efficiency relates to the accomplishment of this delivery with less expenditure of public resources. It is important to highlight that, in the Brazilian case, the parameterization and standardization of educational data come, to a large extent, from legal and regulatory requirements. In this way, what is not mandatory tends to remain within the scope of institutional autonomy, with each university being responsible for defining how to measure and calculate certain indicators. This scenario can introduce methodological heterogeneity and, consequently, comparison bias between institutions.

In summary, the literature that adopts the input and output approach in teaching considers as inputs the financial, human, and structural resources mobilized by institutions, such as budget, faculty, and available infrastructure. The outputs, on the other hand, correspond to observable educational and administrative results, including, above all, the number of graduates, academic performance indicators, and institutional efficiency measures (Costa et al., 2012; Hanushek, 1996; Johnes, 2006; Knott & Payne, 2004).

The absence of organizational inputs in the analysis of institutional performance constitutes the gap that this study aims to address, based on the metrication of university statutes. It is understood that university results are influenced by multiple factors, which is why control variables are included in the econometric model methodologically. Whether one were to start from the premise that university results and their differences stem exclusively from factors external to the institution, it would be necessary to relativize the very meaning of management structures and public spending associated with university administration. After all, such structures are justified precisely by the expectation that management decisions can influence, at least in part, institutional outcomes. Therefore, recognizing the multifactorial nature of the phenomenon does not imply denying the relevance of governance, but rather empirically investigating its association capacity with these results.

As for the output data, considering the literature and legislation that reinforce the formation of people as a central result, they will be standardized metrics that allow performance to be evaluated in a comparable and useful way for management. In this regard, the General Course Index, from Inep, is adopted as a *proxy* for academic quality/performance at the institutional level, as it consolidates official results of undergraduate and postgraduate courses; the Graduation Success Rate, regulated by TCU Decision 402 of 2008, as a direct measure of formative delivery, as it demonstrates the capacity to transform enrollments into graduates, signaling the effectiveness of the academic path; and the Current Cost per Student as an indicator of allocative efficiency, by relating current expenditure to the scale of service, bringing the analysis closer to the legal-budgetary logic of producing educational results with responsibility in the use of public resources.

5. METHODOLOGY

Hence, the objective of this research is to verify if there is a relation between university statutes and the administrative and academic performance of Brazilian Federal Universities (UFs), identifying which statutory elements are associated with better results. The choice of statutes as the object of analysis is justified by their normative stability, which reduces temporal biases. The study covers the 69 federal universities related to the Ministry of Education (MEC).

The research was developed in four stages: 1) Identification of good governance practices, based on legal and theoretical references; 2) Tabulation of statutory content and secondary data (General Course Index, Success Rate, Cost per Student, and Control Variables); 3) Estimates by censored linear regression (Tobit model) using Stata software; 4) Qualitative analysis and interpretation of the results.

The hypothesis is tested through two econometric models. Equation (1) uses the Statutory Index (SI), which measures the number of good practices provided for in the statute, with a score from 0 to 1, according to the presence of up to 13 desirable characteristics. Equation (2) uses *dummy* variables to check the impact of each characteristic separately. Both models include institutional and social control variables. The estimated equations were:

$$Y_{it} = \beta_0 + \beta_1 IE_{it} + \sum \beta Controles_{it} + \varepsilon \ (1)$$

$$Y_{it} = \beta_0 + \beta_1 Dummies_{it} + \sum \beta Controles_{it} + \varepsilon \ (2)$$

Thus, it follows that:

TABLE 1 SUMMARY OF EQUATIONS

Dependent Variable	Proxies (*Output*)
Performance	General Course Index (IGC)
	Graduation Success Rate (GSR)
	Current Cost Per Student (CC/S)
Independent Variables	**Proxies (Input)**
Interest	Statutory Index (Equation 1)
	SI – *dummies* (Equation 2)
Controls	Size – managed budgeting
	Time – time of institution
	Professors – Professors qualification index
	Professors – equivalent student/professor ratio
	Social context – student profile
	Social context – student profile

Source: Elaborated by the authors.

The dependent variable (*Y*) represents institutional performance, measured by three indicators: (1st) General Course Index (IGC); (2nd) Graduation Success Rate (TSG); (3rd) Current Cost per Student (CC/A). The IGC is obtained from Inep, while TSG and CC/A are collected from the Management Reports of each FU, synthesized by the MEC. These indicators reflect, respectively, the quality of training, completion efficiency, and cost per student. Thus, *Y* will be related to the governance factors of the statutes (β1), and each model will be analyzed separately at three distinct moments, each considering a specific dependent variable: (i) IGC, (ii) TSG, and (iii) CC/A (Huisman & Currie, 2004; Johnes, 2006). This allows us to verify which statutory aspects influence each dimension of institutional performance.

The Statutory Index (SI), presented in the first equation, is a composite measure that quantifies the alignment of the statutes of Brazilian Federal Universities (UFs) with good governance practices identified in the literature. The index is calculated by summing points assigned to different regulations present in the statute, with equal weights for all items (see Table 2). The result ranges from 0 to 1: the higher the score, the more complete the statute is in terms of best practices. This index will indicate whether the document, as a whole, effectively contributes to university outcomes.

In Equation 2, *dummy* variables are used to indicate the presence (1) or absence (0) of specific characteristics in the statutes, allowing for the verification of their association with institutional performance. For instance, a *dummy* can signal whether or not student rights are foreseen, enabling the analysis of the individual impact of these provisions on university outcomes.

The regulatory characteristics considered in this study, which comprise the Statutory Index (Equation 1) and are operationalized by *dummy* variables in Equation 2, are as follows:

TABLE 2 SUMMARY OF OBSERVABLE CHARACTERISTICS

Reference	Regulatory Feature	Regulation Description
Su & Sun (2014)	Method of amendment and revision of the statute.	Definition of the form of its review.
Lei nº 5.540 (1968)	University's internal regulations.	Existence of the university's internal regulations, as referenced in the statute.
Michelberger (2016)	Existing Councils.	The more councils.
IBGC (2006) Shattock (2008)	Clear definition of the councils' responsibilities.	Statutorily defined responsibilities of the boards in a clear and objective manner.
Barbosa & Mendonça (2016) IBGC (2006)	Technical qualification of board members.	Criteria for counselors to possess proven knowledge of public management and legislation.
Baltaru & Soysal (2018) Davis et al. (2016)	Institutional identity and purpose model.	Mission, vision, and values defined.

(Continue)

Reference	Regulatory Feature	Regulation Description
IBGC (2006) IFAC (2001) Michelberger (2016)	Internal audit team.	Express internal audit forecast.
Barbosa & Mendonça (2016) Hai & Ahn (2022) Lei nº 5.540 (1968, art. 16, inc. VII)	Definition of the form of election of top leaders.	Express forecast on the choice of rector.
Lei nº 9.394 (1996, art. 53, inc. IX)	The use of income.	Express forecast on how the income will be used.
Sun (2014) Davis et al. (2016)	Student rights.	Definition of student rights and how these rights can be protected.
Alajmi (2022)	Mechanisms that control teacher efficiency.	Principles or guidance for the evaluation of services provided by teachers.
Su & Sun (2014)	Penalty clause.	Clearly state the penalties for non-compliance with the statute.

Source: Elaborated by the authors.

For the definition of the service for each regulatory characteristic, used both in the composition of the index and in the coding of the *dummies*, the following premises were adopted:

TABLE 3 ASSUMPTIONS ADOPTED FOR ANALYZING THE STATUTES

Regulatory Feature	Evaluation Criteria
Review method	It was considered with a forecast of review form (1) when: 1. Expressed forecast of the proponents of amendment, the responsible board and quorum to approve the amendment; **or** 2. Express forecast of a review period; Otherwise, (0).
General Regulations	It was considered with general regulation forecast (1) when: 1. It is expressly informed that the general regulation is the document that regulates the statute; **or** 2. The general regulation is listed as an institutional document; **or** 3. The general regulations are indicated as the instrument for regulating matters contained in the statutes. Otherwise, (0).
Number of councils	It was considered (1), with two or more councils, when: 1. Express forecast of two or more deliberative and/or normative councils. Advice of a purely advisory nature was not considered. Advice with a hierarchy lower than the rectorate was not considered.

(Continue)

Regulatory Feature	Evaluation Criteria
Responsibilities of the councils	It was considered with the expectation of council responsibility (1) when: 1. Express and non-cumulative forecast of each council's competencies. Otherwise, (0).
Independence of the counselors	It was considered independent (1) when: 1. Most members do not hold paid positions or positions of trust; **and** 2. There is no overlap of council members in more than one council. Example: the university has three councils, and the sum of the members of two councils makes up the third council; in this case, this council is not considered due to the risk of self-review. **Being**: 3. Having three councils, at least two councils shall have observed rules 1 and 2; **or** 4. If there are two councils, at least one shall have observed rules 1 and 2 **and**, if observed, whether this independent council has the responsibility to evaluate the university's accounts. Otherwise, (0).
Criteria for counselors	It was considered a selection criterion for counselors (1) when: 1. The participation of the councilors was not exclusively tied to their positions/functions and to the category of the university community (technical staff, faculty, students) **or** belonging to some body; **and** 2. Require demonstration of technical capacity for university management. Otherwise, (0).
Mission, vision, and values	The existence of mission, vision, and values (1) was considered when: 1. Mention expressed to at least two terms; **and** 2. Use of these guidelines in other institutional documents (bylaws, PDI, value chain, institutional page). Otherwise, (0).
Internal audit	The internal audit was considered (1) when: 1. Internal audit is expressly mentioned; **or** 2. The existence of an internal control body is expressly mentioned; or 3. Internal audit services are intended to assist the boards in their decision-making. Otherwise, (0).
Rector chooses form	The method of choosing the rector was considered (1) when: 1. Express forecast of the rules for the election; **or** 2. Express forecast that the choice of rector will be made in accordance with the law. Otherwise, (0).
Budget and income	The budget and finance rules (1) were considered when: 1. Explicitly report on financial resources; **or** 2. Manage the budgetary planning and/or execution process. Otherwise, (0).
Students' rights	It was considered with the expectation of a right to students (1) when: 1. Explicitly provide for student participation in councils at a minimum of 15%; **or** 2. Ensure broad defense and adversarial proceedings in disciplinary processes; **or** 3. Predict the possibility of student representation through the formation of academic directories; **or** 4. Predict student assistance. Otherwise, (0).

(Continue)

Regulatory Feature	Evaluation Criteria
Faculty evaluation	It was considered with faculty evaluation (1) when: 1. Express prediction of teacher sanctions; **or** 2. Mandatory time in undergraduate education and work regime framework; or 3. Career progression path, expressly including academic merit; or 4. Method of assigning teaching duties, expressly mandatory according to institutional needs. Otherwise, (0).
Penalty for non-compliance	It was considered with a penalty clause (1) when: 1. To expressly predict that disobedience to the statute will result in disciplinary proceedings; **or** 2. Explicitly state that the duties/responsibilities are mandatory; **or** 3. To expressly provide that the link with the institution entails assuming a commitment to follow the statute. Otherwise, (0).

Source: Survey data.

The results of the linear regression are expected to reveal the statistical correlation between the Statutory Index (SI) and the performance indicators, confirming hypothesis H1 and demonstrating that statutes, as governance instruments, influence the performance of UFs. The expected result is that the independent variables IE and *Dummies* show a positive association with IGC and TSG and a negative association with CC/A, since lower costs, in theory, indicate greater administrative efficiency.

Considering that the dependent variables IGC and TSG do not assume any real values, being objectively limited by what they indicate, the Tobit estimator was used to define the possible lower and upper bounds. The Variance Inflation Factor (VIF) test was also performed on the regression models to detect multicollinearity. Furthermore, with the objective of ensuring the robustness of the statistical inference, all econometric models presented in this thesis were estimated considering the possibility of heteroscedasticity, meaning the regressions were handled with a variance-covariance estimator robust to heteroscedasticity.

For the data collection of Table 2, the electronic page of each federal university was accessed to locate the link to institutional information, more specifically to the legal basis, in order to download the statutes in effect in 2021 and 2022, the study period of this research.

As control variables ($\Sigma\beta$) of the two models, we have:

TABLE 4 SUMMARY OF CONTROLS

Reference	Information	Description	Source
Costa et al. (2012) Davies & Quirke (2007)	Size and time	1. Total current cost managed; 2. The institution's timeframe, considered the year of federalization according to the law.	1. TCU Board Decision 408/2022. 2. Creation Law.
Costa et al. (2012) Darling-Hammond (2000)	Professors	1. Professors qualification index 2. equivalent student/professor ratio	1. Management Report – TCU Framework 408/2022. 2. Management Report – TCU Framework 408/2022.
Botier & Riviere (2013)	Social/regional context	1. Student profile, understood as: 1.1. Admission method: % of admissions through quota policies; 1.2. Gender: % of women; 1.3. Age group: % of new students under 30 years old. 2. Profile of the faculty, understood as: 2.1. Race: % of minorities (obtained by summing self-declared Black and Indigenous individuals); 2.2. Gender: % of women; 2.3. Age group: % of teachers under 40 years old.	1. Higher Education Synopsis 2021 and 2022, by FU region. 2. Higher Education Synopsis 2021 and 2022, according to the UF region.

Source: Survey data.

It should be noted that the data sources used in this research are publicly accessible and available on the internet. The information in Tables 2 and 3 was extracted directly from the university statutes, and that in Table 4, available online, is also standardized, facilitating comparison between institutions. Given the high variation among the others, the Natural Logarithm (*ln*) was applied to the Current Cost per Student and the total cost, as it has expressive values in relation to the others.

Some limitations were identified for the present research. The first refers to the low variability of university statutes over time. Although this characteristic is expected – and even desirable –, as pointed out by Huang et al. (2020), it restricts the application of econometric panel models. The second limitation is related to the time frame adopted. The years 2021 and 2022 were chosen to avoid possible distortions in the 2020 data, due to the effects of the COVID-19 pandemic. Furthermore, the change in how the Higher Education Synopsis presents data after the pandemic compromised the construction of panel series, reducing the number of available observations. The third limitation concerns the possibility of bias in the coding of statutory provisions, given their interpretive nature. The fourth limitation is that some service deliveries by Ifes – especially those involving research and outreach – are not directly captured, as they are not as standardized for quantitative analysis purposes.

Finally, a limitation of the research, already addressed in the hypothesis formulation, is the fact that the analysis was based on institutional documents, without progressing to the verification of their effective implementation in practice. This caveat is relevant because the literature itself points out that, in certain contexts, institutional documents can assume a predominantly formal, normative, or symbolic character, without necessarily translating into concrete actions within organizations (Christensen, 2011; Baltaru & Soysal, 2018).

6. RESULTS

Performance variables show heterogeneity among institutions, similar to findings in the literature (Costa et al., 2012) and Inep data.

Table 5 with the descriptive statistics follows:

TABLE 5 DESCRIPTIVE STATISTICS

Panel A: Descriptive statistics of the explained variables								
Variable	**N. Note.**	**Average**	**DP**	**Min.**	**Q1**	**Med.**	**Q3**	**Max.**
IGC	115	3.652	0.394	2.719	3.333	3.614	3.980	4.432
TSG	115	41.164	11.946	2.120	33.67	41.070	46.73	89.000
ln_cost_per_student	115	10.064	0.302	9.197	9.931	10.041	10.22	12.049
Panel B: Descriptive statistics of the explanatory variables								
Variable	**N. Note.**	**Average**	**DP**	**Min.**	**Q1**	**Med.**	**Q3**	**Max.**
IE	115	0,595	0,107	0,417	0,500	0,583	0,667	0,833
ind_professor_qualification	115	4,582	0,258	3,790	4,430	4,620	4,770	5,000
alun_prof	115	11,554	2,626	5,490	9,620	11,570	13,32	18,130
managed_orc_ln	115	19,973	0,751	18,44	19,37	20,053	20,63	21,538
time	115	41,539	24,134	3,000	17,00	48,000	61,00	102,00
perc_woman_doc	115	0,457	0,009	0,447	0,450	0,452	0,466	0,473
minority_percentage	115	0,030	0,014	0,010	0,020	0,035	0,039	0,058
perc_doc_40	115	0,258	0,033	0,206	0,228	0,264	0,287	0,310
perc_student_quota	115	0,719	0,114	0,545	0,655	0,705	0,736	0,903
perc_student_30	115	0,854	0,021	0,803	0,843	0,859	0,873	0,879
Panel C: Descriptive statistics of dummy variables								
Variable	**N. Note.**	**Average**						
revisao	115	0,670						
num_conselhos	115	0,922						
council_responsibility	115	0,878						

(Continue)

Panel C: Descriptive statistics of dummy variables		
independent_advisors	115	0,235
mvv	115	0,070
internal_auditioning	115	0,322
rector_school	115	0,896
orc_revenues	115	0,965
student_dir	115	0,809
aval_doc	115	0,104
pun_violation	115	0,304

Source: Survey data.

The number of observations was 115, reduced due to the absence of some indicators, the unavailability of data from recently created universities, and the lack of publication in the consulted databases.

The General Course Index (IGC) averaged 3.652, with a standard deviation of 0.394, indicating significant variation in quality among institutions. The Graduation Success Rate (GSR) presented an average of 41.164%, ranging from 2.12% to 89%. This variability may be related to institutional age: newer universities may not have had enough time to train graduates; on the other hand, institutions with a smaller number of courses and vacancies may present high success rates. The average age of the analyzed universities is 41 years, with a variation between 3 and 101 years, considering federalization by law; as these are panel data, this variation directly impacts the results.

The teaching qualification presented an average of 4.582, close to the maximum value (5), reflecting the linkage of the teaching civil servant's salary to their level of education (Lei nº 12.772, 2012). Given this scenario, the possibility of undertaking an analysis that includes post-doctoral researchers with the respective update of the higher education teaching career is questioned. The number of students per teacher varied from 5.49 to 18.13, indicating different teaching models and/or possibilities.

Among the faculty, 74.2% are over 40 years old, and among the students, 85.4% are under 30 years old, highlighting the age difference between the groups. The faculty's maturity may explain the high degree of qualification, considering the time necessary to obtain a doctorate.

Panel B shows homogeneous data in terms of gender, race, and age. Female participation among faculty is 45.7%, with low variability among institutions (0.447 to 0.473). The presence of racial minorities in teaching is low, averaging 3% with little variation between institutions. Regarding the quota policy, the average number of incoming students through this criterion is 71.9%, ranging from 54.5% to 90.3% among institutions. It should be noted that quota policies include racial quotas, in which self-declared brown, black, and indigenous people are considered. In other words, in a way, the control of admission methods through quota policies captures racial issues.

The Current Cost per Student shows less dispersion, which may have occurred due to the econometric treatment of the natural logarithm. The same logic applies to the total managed budget.

The average Statutory Index (SI) is 59.5%, indicating that university statutes regulate almost 60% of the criteria considered relevant in this research, suggesting room for improvement. The universities with the lowest IE were the Federal University of Health Sciences of Porto Alegre, the Federal University

of Juiz de Fora, the Federal University of Mato Grosso do Sul, the Federal University of Tocantins, the Federal University of São Paulo, and the Federal University of Western Bahia (0.417), while the Federal University of Pelotas, the Federal University of Latin American Integration, and the Federal University of Cariri presented the highest IE (0.833).

The categorical variables (*dummies*) indicate a high incidence of norms on budgeting (96%), statutory review (67%), two or more boards (92.2%), clear duties for board members (87.8%), and the rector selection process (89.6%). In contrast, few universities have independent counselors (23.5%), defined mission, vision, and values (7%), internal audit (32.2%), and teacher evaluation criteria (10.4%).

In managerial terms, the statutes of the Federal University of Rio de Janeiro, which allocates 3% of its budget to research, and the Federal University of São Paulo, which incorporates the Institutional Development Plan (PDI) as a formal management instrument, stand out.

Regarding the independence of councilors, a good practice can be cited as the provision that managers (vice-rectors or appointed officials) cannot vote, only be heard, and the prohibition that the same person can be part of more than one council simultaneously. In specific examples, such as at the Federal Universities of Campina Grande and Paraíba, councilors holding management positions are barred from voting on proceedings involving the accountability of the rector or vice-rector. The Federal Universities of Greater Dourados and the Semi-arid do not allow members of fiscal councils to hold administrative positions or roles. Despite these initiatives, the predominant pattern in statutes is still the appointment of councilors linked to management positions, such as pro-rectors and directors of institutes or faculties.

It was found that all federal universities included an express provision of the general regulations in their statutes, which is why this variable was excluded from the regressions due to the absence of variability. The only exception was the Federal University of Mato Grosso, which, although it mentions the general regulations in its statute, did not make the document available for consultation. As the focus of the analysis falls exclusively on the statute, the institution was maintained with a score of (1) in the indicator. In the other universities, the general regulations were available in the same section of the institutional website where the statute was published.

The choice of rector generally follows the parameters of Law No. 5,540 of 1968, with the exception of the Federal Rural University of the Amazon, whose article 26 provides for a parity composition among faculty, technical staff, and students, diverging from the legal proportion of 70%, 15%, and 15%, respectively. Established during the military dictatorship, it is speculated that the law aimed to control the choice of leaders or reflected the lack of recognition for technicians at the time.

Another possible legacy of the military dictatorship in Brazil is the limitation of student rights. The statute of UFRPE, still in effect and dated 1975, provides, in article 88, for the intervention of the Central Student Directorate. It was also observed that sanctions for non-compliance with the statute are mainly concentrated on students, being less significant for faculty and technical staff.

The definition of criteria for the counselors was also removed from the model after data collection. No statute has linked knowledge in public management, governance, or experience in public office to fill the counselor position. In other words, most of the seats on the councils stem from the status held, such as belonging to one of the categories of the academic community (faculty, technical staff, and students) or holding an administrative position (pro-rector, director, or coordinator). Still on technical knowledge, the fact that many universities have supervisory boards, exclusively for oversight and accountability, an eminently technical function, such as the Federal University of Bahia, but

which does not require typical skills and competencies for the appointment to the aforementioned board, is noteworthy.

The absence of criteria in itself is already a research finding, as it reinforces the literature on power relations in universities, which indicates that the occupation of management positions tends to be influenced more by academic prestige and institutional status than by formal knowledge in management (Davis et al., 2016; Seneviratne & Martino, 2021; Su & Sun, 2014). This dynamic of accessing positions based on non-technical criteria has also been reported in the Brazilian context (Barbosa & Mendonça, 2016), contributing to the consolidation of decision-making structures where power is anchored more in symbolic capital than in technical competence.

Model 1 estimates the impact of the Statutory Index (IE) on performance, and is presented in Panel A. Model 2 points out the statutory elements associated with the best results, as shown in Panel B. To confirm the Hypothesis, the expected result is that the independent variables IE and IE-Dummy have a positive relationship with IGC and TSG. However, a negative relationship is expected between IE and IE-Dummy with CC/A, since, in theory, the lower the cost, the more efficient a university is.

TABLE 6 RESULTS OF THE ESTIMATIONS OF MODELS (1) AND (2)

Panel A: Model estimation (1)						
	IGC		Graduation Success Rate (GSR)		Current cost per student	
	Coefficient	P-value	Coefficient	P-value	Coefficient	P-value
IE	0,236	0,270	2,074	0,814	-0,200	0,362
managed_orc_ln	0,165***	0,001	-3.360	0,141	0,297***	0,009
tempo	0,000	0,699	0,009	0,874	-0,005	0,131
Professor_qualification	0,544***	0,000	1,622	0,712	0,093	0,528
alun_prof	0,029***	0,001	2,690***	0,000	-0,064***	0,000
perc_woman_doc	2,056	0,433	-41,749	0,764	0,926	0,731
minority_percentage	-3,270	0,172	133,826	0,234	-5,163	0,242
perc_doc_40	-3,636**	0,019	-148,291**	0,042	-1,947	0,365
perc_student_quota	-0,111	0,760	13,218	0,430	0,283	0,599
perc_student_30	-2,443	0,296	-87,279	0,450	-4,344	0,350
constant	-0,359	0,860	186.449	0,022	8,520	0,003
Observations	115		115		115	
Prob>F	0,000		0,000		0,000	

(Continue)

Panel B: Model Estimation (2)						
	IGC		Graduation Success Rate (GSR)		Current cost per student	
	Coefficient	P-value	Coefficient	P-value	Coefficient	P-value
review	-0.016	0,724	6,433	0,000	-0,011	0,879
number_of_councils	-0,118	0,184	-2,431	0,406	0,076	0,451
respons_advisors	0,164***	0,000	-1,555	0,429	0,058	0,259
independent_advisors	0,011	0,835	0,874	0,776	-0,084	0,148
mvv	-0,134*	0,059	5,971	0,406	0,329***	0,000
internal_audio	0,029	0,499	-1,400	0,451	-0,108**	0,024
school_rector	0,161**	0,025	-6,799*	0,091	-0,116	0,377
orc_revenues	-0,122	0,246	0,284	0,912	-0,456*	0,083
student_dir	0,111**	0,034	7,715***	0,001	-0,152***	0,006
document_rating	0,109**	0,048	-6,031**	0,030	-0,031	0,653
pun_violation	-0,001	0,981	-2,226	0,341	0,106	0,088
managed_orc_ln	0,121**	0,018	-1,691	0,426	0,355***	0,000
time	0,00	0,570	0,026	0,632	-0,005**	0,043
Professor_qualification	0,619***	0.000	-3,164	0.556	-0,060	0,652
full time student	0,028***	0.001	2,762***	0,000	-0,077***	0,000
perc_woman_doc	1,316	0,603	16,352	0,894	0,579	0,821
minority_percentage	-2,261	0,342	180,574*	0,061	-4,421	0,190
perc_doc_40	-3,792**	0,011	-168,556**	0,015	-1,287	0,499
perc_alun_cota	-0,094	0,792	13,316	0,421	0,179	0,695
perc_student_30	-2.810	0,227	-38,461	0,719	-4,099	0,241
constant	0,806	0,694	110,295	0,179	8,453	0,001
Observations	115		115		115	
Prob>F	0,000		0,000		0,000	

Note: ***, ** and * significant at 1%, 5% and 10%, respectively.

Source: Elaborated by the authors.

The comparison between the two model equations, both statistically significant (Prob > F = 0.0000), reveals that the second equation, with more independent variables, presents a better fit to the data compared to the first. The variance inflation factor (VIF) results indicate that there is no concerning multicollinearity among the model's variables, considering a threshold of 10. All VIF values are below this limit, which suggests that the correlation between the independent variables is not high enough to inflate the variance of the estimated coefficients.

Although the coefficients show relationships as expected, the Statutory Index (SI) did not show statistical relevance in Model 1, indicating that the mere existence of the statute does not significantly

impact the performance of federal universities (Panel A – Table 6). However, paradoxically, some specific elements of the statutes demonstrated statistical relevance in Model 2 (Panel B – Table 6).

The absence of a significant correlation between the aggregated IE and performance can be attributed to conjunctural factors already pointed out in the literature (Baltaru & Soysal, 2018; Huisman & Currie, 2004; Ollaik & Medeiros, 2011; Trackman, 2008; Vale et al., 2022), such as the low variability of statutes over time and the lack of periodic reviews to update them in light of the transformations in university management (Huang et al., 2020; Su & Sun, 2014).

In this regard, six pieces of evidence suggest that the statutes of the UFs can function as merely formal or outdated documents: (1) Absence of variability in two attributes among the 69 universities (prediction of the general regulations and criteria for choosing councilors); (2) Statutory changes with no concrete impact on governance; (3) Low mention of internal audit (32%), although legally mandatory; (4) Uniformity in budgetary rules, present in 96% of the statutes due to legal requirements; (5) Textual repetition among the statutes of different universities; and (6) Discrepancy between the legal method of choosing the rector and the practice adopted in some institutions.

Paradoxically to the observed result for the aggregated Statutory Index, some specific elements of the statutes demonstrated a significant association with better institutional performance indicators. In line with the study's hypothesis and expected results, it was found, with statistical relevance, that: (1) The IGC is positively impacted by the prediction of councilors' responsibility, the rector's selection process, student rights, and faculty evaluation; (2) The TSG is positively influenced by the prediction of statute review and student rights; (3) The CC/A shows a relationship with the prediction of internal audit and student rights.

However, some findings diverged from expectations. The presence of mission, vision, and values showed a negative correlation with the IGC, possibly because it is more common in younger universities, which have not yet consolidated their indicators. The formal prediction of the rector selection process showed a negative relationship with the TSG, which may stem from the discrepancy between what is standardized and the adopted practice (generally parity-based), formalized a posteriori in the university councils. Finally, the prediction of punishment was associated with a higher CC/A, which can be explained by the additional costs related to the operation of sanctioning processes.

Regarding controls, managed budget, teaching qualification, and the number of students per teacher are positively associated with IGC and TSG. The percentage of teachers up to 40 years old negatively impacts the IGC and the success rate, meaning the more mature the teaching staff, understood as over 40 years old, the better for institutional performance.

Institutional maturity and process improvement can explain the fact that the older the institution, the lower its Current Cost per Student. Logically, it is possible to conclude that there may be an inverse relationship between cost and the number of students per teacher: the higher the number of students per teacher, the lower the institution's cost will be, which is why it is important not to have idle capacity.

7. CONCLUSION

This study verifies the relationship between university statutes and the performance of Brazilian federal universities, identifying that the mere existence of a statute does not guarantee better results. However, specific elements, such as the forecast of board liability, student rights, and teacher evaluation, are associated with the improvement of institutional performance.

The need for training managers and the participation of all academic community stakeholders was highlighted to build more effective and democratic governance in the academic/institutional environment. As reported in other studies, the existence of governance documents will only be able to produce effects if they are effective, not limited to mere formality.

As demonstrated, many statutes are outdated or lack minimum elements, such as the provision for internal audit, whose existence is required by law, necessitating reformulation. The data from this research – both descriptive statistics and model estimation – are useful for public managers, who can use them as parameters for improving governance. In this sense, the study can represent a window of opportunity for managers by signaling concrete points for normative and institutional improvement that can strengthen governance and potentially contribute to better results.

Despite Federal Higher Education Institutions (Ifes) being subject to homogeneous national regulations, largely possessing a common funding source, and operating under an identical centralizing body, a significant heterogeneity in performance is observed among them. This apparent paradox reinforces the need for literature to advance in a more objective and applied manner, seeking to clarify which management choices, practices, and arrangements effectively contribute to the improvement of institutional results. Thus, the research aims not only to broaden the theoretical debate but also to offer practical subsidies for public managers, by demonstrating that understanding how to manage is an essential condition for improving what is delivered to society.

Finally, this research aims to fill a still little-explored gap in the area of Public Administration, especially regarding the understanding of how institutional management practices concretely influence the results achieved. Therefore, the need for further studies is evident, aiming to advance the identification of cause-and-effect relationships associated with the performance of Brazilian federal universities, deepening the explanation of the managerial and organizational factors that contribute to the observed heterogeneity among institutions.

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RESEARCH DATA AVAILABILITY

All data used in this study are in the public domain and are available for consultation on official websites on the Internet. The university statutes were obtained directly from each university's electronic portals. The data regarding institutional indicators, such as graduation success rate, current cost per student, faculty qualification index, equivalent student/teacher ratio, and information on managed budget, were collected from management reports, also accessible on the universities' institutional pages.

Additionally, data related to the General Course Index (IGC), institution establishment time, and social context variables (student and staff profiles) were obtained from the public databases of the Anísio Teixeira National Institute for Educational Studies and Research (INEP), specifically from the Higher Education Census and its statistical datasets.

Considering that the analysis of the statutes followed its own metric, subject to possible interpretations, it was decided to include, in an Appendix, the detailed breakdown of the Statutory Index and the *dummy* variables used. In this Appendix, the respective provisions (articles of the

statutes) that substantiated the assignment of values (0 or 1) are presented, ensuring transparency and enabling the reproducibility and verification of the adopted criteria.

Thus, the entire set of processed data, collected between December 2023 and June 2024, which supports the results of this study, is not fully publicly available. This is due to the fact that the data not added is available from public sources, and the collection, processing, and consolidation procedures are described in detail in the methodological section. In this way, any interested researcher can fully reproduce the database from the same original sources, following the steps presented in the study. If interested, please contact Cendyi Aparecida Paes de Barros do Prado.

CONFLICT OF INTEREST

There is no conflict of interest.

ARTIFICIAL INTELLIGENCE USAGE

The use of the artificial intelligence tool ChatGPT was solely as an aid for textual writing, maintaining the authors' criticality and autonomy.

TABLE A **STATUTORY INDEX AND DUMMIES**

IFES	Su & Sun (2014)		Law No. 5,540 of 1968		Michelberger (2016)		IBGC (2006); Shattock (2008)		IBGC (2006)		IBGC (2006)		Baltaru & Soysal (2018)		IBGC (2006); Michelberger (2016)		Law No. 5,540 of 1968		Law No. 9,394 of 1996		Su & Sun (2014)		Alajmi (2022)		Su & Sun (2014)		Statutory Index
	REVIEW FORM		General Regulations		Number of Councils		Responsibilities Councils		Independence of the counselors		Criteria for Counselors		Mission, vision, and values		Internal Audit		Rector's Choice Form		Budget and Income		Student Rights		Faculty Evaluation		Penalty Non-compliance		
	yes (1) or no (0)	Article	yes (1) or no (0)	Article	2 or more (1); 1 or less (0)	Article	yes (1) or no (0)	Article	not having a majority in management positions (1); having a majority in management positions (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	
FURG	0	x	1	10; 23, sole; 28, §2; 31; 34; 46; 47; 49; 50; 53; 54; 55; 60; 70.	1	15	1	art. 16 and 17.	0	16, §2nd; 20.	0	x	0	x	0	x	1	24	1	63 to 65	1	48 to 50	0	44 to 47	0	x	0.500
UFABC	1	83	1	2	1	7	1	19, 21, 24.	0	18, 20, 23.	0	x	0	x	0	x	1	30	1	76 to 81	1	65 to 69	0	62 to 64	0	x	0.583
UFAC	1	65, sole paragraph.	1	3	1	6	1	6, §1, §2, §3.	0	8, 11, 13.	0	X	0	x	0	x	1	24	1	62 to 64	0	55 and 56.	0	54	0	x	0.500
UFAL	0	x	1	4	1	7	1	9, 13.	1	8, 12	0	x	0	x	0	x	1	15	1	54 to 57; 61.	1	43 to 45	0	38 to 42	0	x	0.583
UFAM	1	12, I.	1	80	1	10	1	12, 15, 17.	0	11, 14, 16.	0	x	0	x	0	x	1	20, 74, 75.	1	66 to 71, 78	0	59, 60.	0	58	0	x	0.500
UFBA	1	47	1	9, I.	1	13, §1; 19, 26.	1	16, 18, 21,23, 27.	0	15, 17C, 20, 22.	0	X	0	X	1	28	1	30, §2.	1	8, 10, 11, 12.	1	5	0	4	0	x	0.667
UFC	1	119, 120.	1	2, §sole, b, I; 3, b,	1	9	1	11, 13, 19.	0	10,12, 18.	0	x	0	x	0	X	1	22	1	108 to 113	1	95, 100, 101	1	76 to 92	1	118-A	0.750

(Continue)

IFES	Su & Sun (2014)		Law No. 5,540 of 1968		Michelberger (2016)		IBGC (2006); Shattock (2008)		IBGC (2006)		IBGC (2006)		Baltaru & Soysal (2018)		IBGC (2006); Michelberger (2016)		Law No. 5,540 of 1968		Law No. 9,394 of 1996		Su & Sun (2014)		Alajmi (2022)		Su & Sun (2014)		Statutory Index
	REVIEW FORM		General Regulations		Number of Councils		Responsibilities Councils		Independence of the counselors		Criteria for Counselors		Mission, vision, and values		Internal Audit		Rector's Choice Form		Budget and Income		Student Rights		Faculty Evaluation		Penalty Non-compliance		
	yes (1) or no (0)	Article	yes (1) or no (0)	Article	2 or more (1); 1 or less (0)	Article	yes (1) or no (0)	Article	not having a majority in management positions (1); having a majority in management positions (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	
UFCG	0	x	1	3.	1	13; 15.	1	14, 19, and 28.	1	13, 17, 27.	0	x	0	X	0	x	1	31	1	83 to 87	1	76 to 80.	0	75	0	x	0.583
UFCSPA	1	46	1	5	1	7.	1	14, 16.	0	13, 15.	0	x	0	x	0	x	0	x	0	x	1	44	0	38	0	x	0.417
UFERSA	1	104	1	1	1	7.	1	16, 24, 31, 38.	0	11, 18, 26, 33.	0	x	0	x	0	x	1	41	1	102, 103.	1	92 to 94	0	89	0	x	0.583
UFES	1	141	1	3, III.	1	12	1	18, 26, 30.	0	15, 22, 29.	0	x	0	x	1	9, VI.	1	33	1	114 to 121	1	86; 93.	0	90	1	122	0.750
UFF	0	x	1	22, IV; 39, §8; 65.	1	19	1	22, 26, 29	0	20, 23, 27	0	x	0	x	0	x	0	x	1	56 to 66	1	48 to 54; 63.	1	47	0	x	0.500
UFFS	1	76	1	1	0	11	1	13	0	12	0	x	0	x	1	58	1	16	1	73 to 75.	0	65	0	63, 64.	0	x	0.500
UFG	0	x	1	3, 122.	1	15	1	21, 30, 33.	1	22, 31, 34.	0	x	0	x	0	x	0	x	1	109	1	103	0	100, 101.	0	x	0.500
UFGD	0	x	1	81, 82.	1	13	1	14, 19, 22.	0	15, 20, 23.	0	X	0	X	0	x	1	28, 29, 31, 71.	1	69	1	63	0	60, 61.	0	x	0.500
UFJF	0	X	1	12, I; 22, IV; 23; 43; 47	1	9	1	12, 15, 17, 19, 21.	0	11, 16, 18, 20, 22.	0	x	0	x	0	X	0	x	1	41	1	38, §1; 42.	0	37	0	X	0,417
UFLA	1	87	1	1, §sole.	1	27	1	30, 33, 36.	0	28, 31, 34	0	x	0	x	0	x	1	38	1	81 to 85	1	26	0	19 to 21	1	86	0,667
UFMA	1	150, §1.	1	2; 143, lib.	1	6	1	11, 13, 15, 24.	0	12, 14, 16, 25.	0	x	0	x	1	17	1	44	1	132 to 142.	1	118, 119.	0	112 to 115	0	x	0.667
UFMG	1	92	1	2, III; 71; 91.	1	7	1	13, 17, 21.	0	8, 15, 20.	0	x	0	x	0	x	1	26, 27	1	86, 87.	1	70, 78 to 82.	1	69, §2; 74; 75.	0	x	0.667

(Continue)

IFES	Su & Sun (2014)		Law No. 5,540 of 1968		Michelberger (2016)		IBGC (2006); Shattock (2008)		IBGC (2006)		IBGC (2006)		Baltaru & Soysal (2018)		IBGC (2006); Michelberger (2016)		Law No. 5,540 of 1968		Law No. 9,394 of 1996		Su & Sun (2014)		Alajmi (2022)		Su & Sun (2014)		Statutory Index
	REVIEW FORM		General Regulations		Number of Councils		Responsibilities Councils		Independence of the counselors		Criteria for Counselors		Mission, vision, and values		Internal Audit		Rector's Choice Form		Budget and Income		Student Rights		Faculty Evaluation		Penalty Non-compliance		
	yes (1) or no (0)	Article	yes (1) or no (0)	Article	2 or more (1); 1 or less (0)	Article	yes (1) or no (0)	Article	management positions (1); having a majority in management positions (0)	not having a majority in management positions Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	
UFMS	1	73	1	2, IV.	1	11	0	19, 21, 23, 25, 27,68.	0	20, 22, 24, 26, 28.	0	X	0	X	0	X	1	32, 66.	1	7, 8.	0	57	0	57	0	X	0.417
UFMT	1	52, III.	1	art. 6, §1.	1	14	1	15 and 16.	0	17, 19.	0	x	0	x	1	22,III.	1	21	1	62 to 65.	1	56	0	53, 54.	0	x	0.667
UFOP	1	78	1	1	1	15	1	19, 21, 27.	1	17; 22, I, II, III; 26.	0	x	0	x	0	x	1	30, 32.	1	67 to 77.	1	61	0	62	0	X	0.667
UFOPA	1	111	1	2, 79.	1	12	1	17, 25, 29.	0	16, 24, 28.	0	X	0	X	0	x	1	34	1	99 to 102	1	87 to 90	0	82 to 85	0	x	0.583
UFPA	1	93	1	4	1	8	1	12, 15, 18.	0	17, 25, 29.	0	x	0	x	0	x	1	89	1	82 to 88	1	77 to 79.	0	73	0	x	0.583
UFPB	0	x	1	107	1	21	1	25, 28, 32	0	23, 26, 29	0	x	0	x	0	x	1	41 to 44.	1	95 to 100	1	86 to 92.	0	84, 85.	1	104	0.583
UFPE	0	x	1	2	1	9th, I.	1	12, 16, 20, 24.	0	10, 15, 19, 23.	0	x	0	x	1	30	1	32	1	114, 115.	1	109 to 111	0	105, 106.	0	x	0.583
UFPel	1	138	1	1	1	6	1	12,17, 22	0	8, 15, 20	0	X	0	x	1	96	1	27, 28.	1	88 to 97	1	121 to 130	1	113 to 118.	1	148	0.833
UFPI	0	x	1	2	1	8	0	x	0	9, 10, 11.	0	x	0	x	1	5th, § sole, G.	1	13	1	66 to 70	1	51 to 59	0	45 to 50	1	52	0.583
UFPR	0	x	1	3, I.	1	15	1	18, 21, 23.	1	16, 19, 22.	0	x	0	x	0	x	1	28	1	72 to 78	1	61 to 64	0	58 to 60.	0	x	0.583
UFR			1	2, §4, 79.	1	5.	1	9, 13.	0	11, 14.	0	x	0	x	1	16, III.	1	15, §2	1	59 to 69.	1	46, 50,51	0	47, 48.			0.583
UFRA	1	79	1	9	1	10	0	x	0	14, § 1; 17, sole §; 19, sole §; 21, sole §, 23.	0	x	0	x	0	x	1	26, 71.	1	58 to 62	1	69, 71.	0	65 to 67	0	x	0.500

(Continue)

IFES	Su & Sun (2014)		Law No. 5,540 of 1968		Michelberger (2016)		IBGC (2006); Shattock (2008)		IBGC (2006)			IBGC (2006)		Baltaru & Soysal (2018)		IBGC (2006); Michelberger (2016)		Law No. 5,540 of 1968		Law No. 9,394 of 1996		Su & Sun (2014)		Alajmi (2022)		Su & Sun (2014)		Statutory Index
	REVIEW FORM		General Regulations		Number of Councils		Responsibilities Councils		Independence of the counselors			Criteria for Counselors		Mission, vision, and values		Internal Audit		Rector's Choice Form		Budget and Income		Student Rights		Faculty Evaluation		Penalty Non-compliance		
	yes (1) or no (0)	Article	yes (1) or no (0)	Article	2 or more (1); 1 or less (0)	Article	yes (1) or no (0)	Article	management positions (1); having a majority in management positions (0)	not having a majority in management positions	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	
UFRB	1	55	1	4, I.	1	19	1	23, 27, 28* (ARTICLE 28 IS REPEATED TWICE.	0	21, 24, 28.		0	X	0	X	0	X	1	30	1	12 to 17	1	52	0	49	0	X	0.583
UFRGS	1	98	1	1, §2nd, I.	1	9	1	12, 17, 21.	0	11, 15, 19.		0	x	0	x	0	x	1	24, 92.	1	83, 84.	1	79, 80.	0	69 to 72	0	x	0.583
UFRJ	0	x	1	3, I; 133, I.	1	18, I.	0	18, sole §.	1	64, 66, 67, 68, 68-A.		0	x	0	x	0	x	1	70	1	117 to 132	1	86, 87, 88.	1	82, §1; 83, sole paragraph.	1	89,I.	0.667
UFRN	0	x	1	2, II.	1	6	1	14, 17, 19, 21.	0	13, 16, 18, 20.		0	x	0	x	1	21, V.	1	23	0	68 to 70.	1	60 to 62.	0	55 to 58.	0	x	0.500
UFRPE	1	117	1	2	1	10	0	x	0	11, 13, 16.		0	x	0	x			1	18	1	102, 103.	1	83 to 90	1	67 to 82	1	65, 84.	0.667
UFRR	1	65	1	2	1	7	1	11, 13, 16.	0	10, 12, 15.		0	x	0	x	1	20, V.	1	22, 23, 24.	1	60, 61, 62.	1	46, 47, 48.	0	42, 43, 44.	0	x	0.667
UFRRJ	1	43	1	2	1	7	1	17, 20, 23.	0	18, 21, 24.		0	x	0	x	0	x	1	11	1	42	0	40, 41.	0	40,41.	0	x	0.500
UFS	1	103, 104.	1	2	1	12	1	13, 16.	0	14, 17.		0	x	0	x	0	x	1	22, 23.	1	92 a 94.	1	75, 76, 77.	0	70 to 74.	1	85 to 87	0.667
UFSC	1	17, III.	1	2	1	14, I, a) and f).	1	17, 27.	1	16, 26.		0	x	0	x	0	x	1	29, 42.	1	86 to 93	1	79, 80, 81.	0	70 to 75.	0	x	0.667

(Continue)

IFES	Su & Sun (2014)		Law No. 5,540 of 1968		Michelberger (2016)		IBGC (2006); Shattock (2008)		IBGC (2006)		IBGC (2006)		Baltaru & Soysal (2018)		IBGC (2006); Michelberger (2016)		Law No. 5,540 of 1968		Law No. 9,394 of 1996		Su & Sun (2014)		Alajmi (2022)		Su & Sun (2014)		Statutory Index
	REVIEW FORM		General Regulations		Number of Councils		Responsibilities Councils		Independence of the counselors		Criteria for Counselors		Mission, vision, and values		Internal Audit		Rector's Choice Form		Budget and Income		Student Rights		Faculty Evaluation		Penalty Non-compliance		
	yes (1) or no (0)	Article	yes (1) or no (0)	Article	2 or more (1); 1 or less (0)	Article	yes (1) or no (0)	Article	not having a majority in management positions (1); having a majority in management positions (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	
UFSCar	0	x	1	1	0	12,I.	1	15	0	14	0	x	0	x	0	x	0	30	1	98 to 104	1	89, 90, 91.	1	84 to 86	1	87, sole §	0.500
UFSJ	1	57	1	2, sole §, 1.	1	8	1	11, 15, 19.	1	10,14, 18, 54.	0	x	0	x	1	23, XII.	1	22, sole §.	1	47 to 50.	1	44, sole §.	0	39, 40.	0	x	0.750
UFSM	0	x	1	3, III; 125.	1	10	1	13, 18, 21	1	11, 17, 20.	0	x	0	x	0	x	1	25 to 29.	1	114 to 119	1	94 to 104	0	78	1	95, 97	0.667
UFT	0	x	1	4	1	8	0	x	0	12, 15.	0	x	0	x	0	x	1	18	1	7, 49, 50, 51.	1	59, 60.	0	54 to 56	0	x	0.417
UFTM	1	53	1	4	1	11, 13.	1	15, I, VI.	1	16, 17.	0	x	1	5, 6, 7.	0	x	1	24	1	41 to 45.	0	39	0	38	0	x	0.667
UFU	1	80, 81.	1	3	1	11	1	12, 14, 16, 18, 20	0	13, 15, 17, 19	0	x	0	x	0	x	1	23	1	67 to 71	1	60, 62.	0	57	0	x	0.583
UFV	0	x	1	4	1	5	1	9, 12.	0	7, 11.	0	x	0	x	1	8,I	1	15	1	75 to 80	0	70 to 72	0	67	1	66, 71.	0.583
UFVJM	1	78	1	2	1	7	1	12, 15, 17.	0	10, 13, 16	0	x	0	x	1	17§1.	1	21, 76.	1	72 to 75	1	67 to 69.	0	59, 60.	1	57, 66.	0.750
UnB	0	x	1	1, sole §	1	11	1	12, 15, 17	0	13, 16, 18	0	x	0	x	1	25, III	1	70	1	67	1	61	0	58, 59.	1	57	0.667
UNIFAL	1	62	1	1, sole §, 4.	1	5	1	9, 11, 14	1	7,10, 13.	0	x	0	x	0	x	1	20, 21.	1	52 to 56	1	40 to 42, 47, 48.	0	30 to 33	0	x	0.667
UNIFAP	1	62	1	2, 3, III.	1	12, I	1	17, 19, 21.	1	16, 18, 20.	0	x	0	x	0	x	1	23	1	59, 60.	1	49 to 52	0	45 to 47	0	x	0.667
UNIFEI	1	81	1	66	1	10, §1st	1	15, 21, 25.	0	14, 18, 24.	0	x	1	3, 4.	1	17, sole §	1	31	1	77, 78, 79.	1	70.	0	67, 68	1	66	0.833

(Continue)

IFES	Su & Sun (2014)		Law No. 5,540 of 1968		Michelberger (2016)		IBGC (2006); Shattock (2008)		IBGC (2006)			IBGC (2006)		Baltaru & Soysal (2018)		IBGC (2006); Michelberger (2016)		Law No. 5,540 of 1968		Law No. 9,394 of 1996		Su & Sun (2014)		Alajmi (2022)		Su & Sun (2014)		Statutory Index
	REVIEW FORM		General Regulations		Number of Councils		Responsibilities Councils		Independence of the counselors			Criteria for Counselors		Mission, vision, and values		Internal Audit		Rector's Choice Form		Budget and Income		Student Rights		Faculty Evaluation		Penalty Non-compliance			
	yes (1) or no (0)	Article	yes (1) or no (0)	Article	2 or more (1); 1 or less (0)	Article	yes (1) or no (0)	Article	not having a majority in management positions (1); having a majority in management positions (0)	Article		yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article	yes (1) or no (0)	Article		
UNIFESP	1	9,II.	1	1, §2.	0	7, 17.	1	9, 17.	0	8		0	x	0	x	0	x	1	11, 14, sole §.	1	45	0	x	0	x	0	x	0	x	0.417
UNILA	1	90	1	1	1	8, 15.	1	10, 17.	1	9, 16.		0	X	1	4, 5.	1	23, VI.	1	25, 26, 87.	1	78 to 83.	1	75, 76.	0	62 to 67.	0	x	0	x	0.833
UNILAB	1	17, III.	1	5, III.	1	12, I, II.	1	17, 22, 26.	0	14, 20, 25.		0	x	1	9, 10.	0	x	1	30, 31.	1	78, 79.	1	90, 91, and 92.	0	82 to 88	1	80, §1º; 89, §1º.	0	0.750
UNIPAMPA	1	57, 59.	1	1	1	15	1	19, 23	1	17, 22.		0	x	0	x	0	x	1	28, 29, 30	1	53 to 56.	0	x	0	x	0	x	0	x	0.583
UNIR	1	60	1	3, §3rd, I.	1	7, I.	0	x	0	8, 9, 10.		0	x	0	x	0	x	1	14, 64, 65.	1	58	1	48, 49.	0	44, 45, 46.	0	x	0	x	0.500
UNIRIO	1	39	1	36	1	6	1	8,10.	0	7, 9.		0	x	1	2,3.	1	12, X.	1	14	1	33, 34.	1	30, 31	0	27					0.750
UNIVASF	1	69, 73.	1	3,III, 75.	1	9, §1st	1	16, 20.	1	12, 19.		0	x	0	x	1	9, §2.	1	29, 30.	1	62 to 64	0	48 to 50	0	44 to 47	1	50	0	0.750
UTFPR	1	59	1	1	0	6,I	1	11	1	9		0	x	0	x	1	6, V; 33.	1	24	1	55 to 57	1	49	0	47, 48.	1	46	0	0.750
UNIFESSPA	0	x	1	4, IV.	1	8	1	12, 15, 18.	0	11, 13, 17.		0	x	0	x	1	29, VII.	0	x	1	68 to 72	1	63, 66, 67.	0	x	0	x	0	0.500
UFOB	1	38	1	14, II; 18, 21, 23.	0	20, I	1	23	0	22		0	x	0	x	0	x	1	27, sole §	1	7	0	18, 19.	0	14 to 16.	0	X	0	0.417
UFCA	1	104	1	3	1	11	1	14, 19	1	12, 17.		0	x	0	x	1	17, II, §3	1	21	1	88 to 90	1	76, 77.	0	71 to 74	1	70	0	0.833
UFSB	1	38	1	7, sole §.	0	14,I	1	16	0	15		0	X	0	X	1	24, VI.	1	21	1	12	0	9	0	7, 8.	0	x	0	0.500
UFCAT	0	x	1	4, 84.	1	11, II	1	20, 23	0	21, 24		0	x	0	x	0	x	1	27	1	73	1	65	0	62, 63	1	61	0	0.583
UFAPE	1	152	1	3	1	8, I	1	11, 16	0	10, 15		0	x	0	x	0	x	1	26	1	140 to 148	1	128 to 130	0	122, 123.	1	116, 120, 127.	0	0.667
UFDPAR	1	65	1	1, 64	1	12	1	17, 19, 21	0	16, 18, 20		0	x	1	3, 4, 5, 6, 7	1	23, VI.	1	25	1	55 to 59	1	47 to 50	1	40 to 43	1	39	0	0.917
UFJ	0	x	1	4, 7, 85	1	8	1	24, 28, 31	0	25, 29, 32		0	x	0	x	0	x	1	14, 15	1	74, 75.	1	58 to 60	0	55, 56, 57.	1	54	0	0.583

Source: Elaborated by the authors.