

UNIVERSITY GOVERNANCE: SUPERIOR COUNCILS AND MODERATION OF COMMITTEE AND GOVERNANCE BODY

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ABSTRACT

University governance in Brazilian public Higher Education Institutions (HEIs) has gained prominence amid demands for greater transparency, accountability, and strategic alignment. In this context, this study investigates the extent to which the characteristics of superior councils influence governance levels in federal universities, considering the moderating role of the committee and governance body. The research, of descriptive and exploratory nature, employed a hybrid approach (qualitative and quantitative), with data collected from 63 federal universities in 2021, through statutes, management reports, and requests via passive transparency. Analyses involved statistical techniques (ANOVA and descriptive statistics) and documentary analysis. The results indicate that the training of council members is associated with higher levels of governance, while variables such as the number of councils, diversity, and the presence of external members showed no statistically significant relationship. It was also found that the simultaneous presence of a committee and governance body enhances the effects of training, suggesting that coordination between these structures strengthens institutional governance. Aligning with the assumptions of Stewardship Theory, the study enhances understanding of institutional arrangements that promote a more strategic and committed role for superior councils. As a contribution, it underscores that the institutionalization of governance structures and continuous investment in council member training are essential measures to enhance university governance, especially in a context of increasing complexity and demand for efficiency in the public sector.

Keywords: University Governance. Superior Councils. Brazilian Federal Universities. Federal Public Higher Education Institutions. Public Governance.

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1 INTRODUCTION

Governance has gained prominence as a mechanism to promote transparency, responsiveness, and efficiency in the use of public resources, as well as to enhance the quality of services provided to society (Souza Filho et al., 2021). Despite its growing relevance, its application in the public sector remains a relatively unexplored topic in the literature (Gesser et al., 2022), particularly within the context of Higher Education Institutions (HEIs), which play a strategic role in the social, scientific, and economic development of the country (Rodrigues & Oliveira, 2024). The adoption of governance practices stimulates changes in entity processes and structures, promoting new forms of coordination and cooperation both internally and externally within its operating environment (Frost et al., 2016).

In the public sector, governance refers to the set of interactions among structures, processes, and traditions that define the balance of power among different actors and guide the decision-making process (Rodrigues & Oliveira, 2024), with the primary purpose of ensuring that collective interests prevail over personal or specific group motivations, thereby preserving commitment to the public good (Fonseca et al., 2020).

The strengthening of governance in the public sector was reinforced with the publication of Normative Instruction MPOG/CGU 01/2016, which established guidelines for risk management, internal controls, and governance within the scope of the Federal Executive Power (Joint Normative Instruction No. 01, 2016). Among the provisions of this normative instruction, the mandatory creation of the Governance, Risks, and Controls Committee (CGRC) stands out, tasked with monitoring and enhancing governance practices, as well as approving and monitoring policies and methodologies related to risk management and internal control (Ribeiro et al., 2022).

In addition to these committees established by regulatory requirement, some HEIs have autonomously and strategically adopted the creation of internal governance bodies, which complement mandatory committees and play an important role in implementing and strengthening governance practices, adapting them to the specific characteristics and needs of each institution (Rodrigues & Oliveira, 2024).

Aligning with recent debates in the literature (Flausino & Corrêa, 2024; Rodrigues & Oliveira, 2024; Moura & Ribeiro, 2024; among others), this research aims to fill an important gap by focusing on the specific nuances of superior councils, recognizing their centrality in the governance structure of HEIs, with the goal of expanding understanding of the direct or indirect influence of their characteristics on the implementation and effectiveness of governance in these entities. Within HEIs, particular emphasis is placed on federal public universities, which are linked to the Ministry of Education (MEC) (Constitution of the Federative Republic of Brazil, 1988).

Thus, the research question guiding this study is: What is the influence of the committee and governance body on the relationship between the characteristics of Superior Councils and governance levels in Brazilian federal universities? To answer this question, the research objective is to analyze the moderating role of the committee and governance body in this relationship.

In theoretical terms, this study contributes by enhancing understanding of governance dynamics in the public sector, particularly within HEIs, integrating variables such as training, remuneration, and composition of Superior Councils. From an empirical perspective, by exploring the interactions among these constructs, the study offers insights into how these structures can be optimized in the face of challenges posed by constant regulatory and normative changes in Brazilian institutions.

In a scenario marked by increasing demands for accountability and institutional adaptation, understanding how governance mechanisms are articulated in Brazilian federal universities becomes crucial. The ability of these institutions to interpret and implement governance policies efficiently represents, increasingly, a strategic advantage and a necessary response to contemporary demands of public administration.

2 THEORETICAL FOUNDATION

2.1 Stewardship Theory

Stewardship Theory is a theoretical approach that seeks to understand the behavior of individuals who hold positions of trust within organizations, such as board members, managers, and other key actors (Flausino et al., 2022). Developed by Davis et al. (1997), the theory contrasts with more traditional views, such as Agency Theory, which emphasizes conflicts of interest between managers (agents) and owners (principals). While Agency Theory focuses on control and monitoring mechanisms to mitigate these conflicts, Stewardship Theory suggests that individuals can be motivated to act as stewards, prioritizing the organization's interests and pursuing the common good.

According to Chambers and Cornforth (2010) and Cornforth (2003), the theory is based on three core principles: (i) stewards are driven by intrinsic motivations such as personal fulfillment, a sense of responsibility, and commitment to organizational goals, seeing their role as an opportunity to contribute to the organization's success rather than to pursue personal gain; (ii) they develop a strong sense of identification with the organization, aligning their interests with those of the institution and promoting pro-organizational behavior, acting to maximize performance and sustainability; and (iii) individuals feel confident and empowered to make decisions, which fosters a stronger commitment to organizational performance.

In the context of Brazilian federal universities, this theory offers a conceptual lens through which to understand the behavior of superior council members and other actors involved in institutional governance. By occupying positions of trust, these individuals are understood as stewards responsible for safeguarding the university's resources and interests, ensuring the fulfillment of its mission and strategic objectives. Given the challenges faced by university management — such as budget constraints, political pressures, and demands for greater transparency — the behavior of superior council members can be decisive for institutional success. When these actors share a strong sense of identification with the university and perceive their roles as strategic in promoting the common good, they help strengthen governance and foster a commitment to sound administrative practices, innovation, and institutional sustainability.

2.2 Hypothesis Development

The performance of boards of directors should be guided by open and transparent dialogue, ensuring the timely provision of information regarding the organization's performance and the challenges it faces to top management (Forte, Silva, & Abreu, 2020). These boards must be capable of questioning and challenging management decisions, always acting in the best interest of the organization and its stakeholders (Junior Santos & Souza, 2022). This role is intrinsically linked to the organizational culture and the institution's internal control mechanisms (Helfaya & Moussa, 2017). However, governance is not limited to the existence of a board of directors. It encompasses a range of elements such as ethics, accountability, transparency, and stakeholder participation (Balbachevsky, 2022).

To optimize the performance of superior councils, it is important to ensure a transparent, democratic, and representative electoral process that reflects the interests of all stakeholders (Rodrigues & Machado, 2021), thereby reinforcing the legitimacy and representativeness of its members. The training of council members is also essential for the effective fulfillment of their responsibilities and should include sessions on regulations, procedures, and relevant topics discussed in meetings, with the aim of enhancing their knowledge and skills (Negrão & Rodrigues Júnior, 2022).

Another relevant aspect concerns the analysis of remuneration or benefits received by council members in relation to their participation, dedication, and independence. It is crucial to

strike a balance between encouraging participation and preserving the autonomy of members, ensuring that decisions are made in the best interests of the institution (Marquezan et al., 2023).

The composition of superior councils is a key factor for their proper functioning and for the development of productive interactions within the institution (Pearce II & Zahra, 1992). The inclusion of external members in superior councils is advantageous, as it brings an independent, outside perspective to the institution, supports broader decision-making, represents the interests of society and university stakeholders, and facilitates the establishment of partnerships and collaborations with other institutions (Flausino & Corrêa, 2024). A diverse council not only enhances monitoring capacity but also contributes to more strategic decision-making geared toward long-term value creation. Heterogeneity in upper-level governance introduces a broad range of perspectives, resulting in a more robust decision-making process (Fernandes & Machado, 2023).

Thus, the characteristics of superior councils may influence the levels of governance implementation in HEIs.

H1: The characteristics of superior councils influence governance levels in Brazilian federal universities.

H1a: The number of superior councils influences governance levels in HEIs.

H1b: The presence of external members on superior councils influences governance levels in HEIs.

H1c: The diversity of superior councils influences governance levels in HEIs.

H1d: The training of council members influences the levels of governance adoption in HEIs.

H1e: The receipt of remunerative or compensatory benefits by council members influences governance levels in HEIs.

The Governance Committee, in turn, plays an important role within an organization's governance structure, acting to ensure that the goals and objectives set by the superior councils are achieved (Ribeiro et al., 2022). By ensuring that decisions are aligned with the institution's mission, vision, and values, the committee contributes to effective governance that is consistent with the organization's purpose (Costa et al., 2018). Based on these arguments, the second hypothesis is formulated:

H2: The Governance Committee moderates the relationship between superior councils and governance levels in HEIs.

Although the Governance Committee is a regulatory and mandatory structure, some HEIs have strategically created internal Governance Bodies to strengthen institutional governance. These bodies act in a complementary manner to the committee, focusing on the operationalization and continuous monitoring of governance practices (Rodrigues & Oliveira, 2024). This reflects an understanding among HEIs that governance is not limited to compliance with legal obligations, but involves building an institutional environment that fosters transparency, accountability, and efficiency in management (Rodrigues, 2019).

The primary role of the Governance Body is to formulate strategies and implement governance practices within the institution, providing the necessary tools and mechanisms for their effective application (Pinho & Brasil, 2021). Furthermore, this body facilitates integration among the institution's various decision-making instances, promoting more coordinated governance aligned with the HEI's strategic objectives.

The existence of a specific body aims to formulate strategies and implement governance practices within the institution, as well as to provide the means and instruments needed for their effective implementation (Pinho & Brasil, 2021). In this context, the third hypothesis is proposed:

H3: The Governance Body moderates the relationship between superior councils and governance levels in HEIs.

The joint action of the Governance Committee and the Governance Body allows for a more inclusive and holistic approach to decision-making, taking into account different perspectives, which can increase the legitimacy and acceptance of governance policies and practices. When operating together, they can provide a complementary dynamic in which the committee focuses on technical and operational aspects, while the body addresses strategic and policy issues.

H4: The Governance Body and the Governance Committee jointly moderate the relationship between superior councils and governance levels in HEIs.

3 METHODOLOGICAL PROCEDURES

The study adopted a hybrid methodological approach, combining quantitative and qualitative analyses in a cross-sectional design (Beuren, 2014). The data refer exclusively to the year 2021, selected due to the availability of information from the Brazilian Federal Court of Accounts (TCU) regarding governance levels of public entities. In terms of methodological objectives, the research is both descriptive and exploratory, as it seeks to understand and detail the characteristics of superior councils and university governance, as well as to investigate possible relationships between variables (Gil, 2017).

Of the 69 Brazilian federal universities listed by the Ministry of Education (MEC) as of March 2023, six were still in the implementation phase in 2021 (Federal University of Agreste of Pernambuco, Federal University of Catalão, Federal University of Delta do Parnaíba, Federal University of Jataí, Federal University of Northern Tocantins, and Federal University of Rondonópolis). These institutions were therefore excluded from the analysis, resulting in a census sample of 63 universities.

The study employed both bibliographic and documentary research approaches. The bibliographic research aimed to provide the theoretical foundation for the study through the analysis of scientific articles. Documentary research was used as the main source of empirical data, drawing from official institutional documents (Gil, 2017).

Data collection began with a search for the 2021 management reports and the statutes available on the universities' official websites. For those institutions that had not published these documents, formal requests were submitted through Passive Transparency, via the Fala.Br portal, and responses were received between March and April 2023.

After analyzing the documents obtained, and in order to ensure the accuracy and completeness of the data, follow-up information requests were sent via the Fala.Br portal. These requests aimed to gather further details on the characteristics of the superior councils (such as number of councils, availability of training, and whether members received remuneration or compensatory benefits). Responses were received between May and June 2023. On December 5, 2023, additional requests were sent to obtain information regarding the start of activities of the governance committees and bodies. All institutions responded by January 25, 2024.

To measure governance levels, the Governance and Management Index (iGG), developed by the Brazilian Federal Court of Accounts (TCU), was used. This index is composed of dimensions such as personnel governance, information technology, and procurement. Data were collected directly from the TCU portal in May 2023. This source was selected for providing standardized, up-to-date, and consolidated data from an external oversight body with an active role in promoting public governance in Brazil. Table 1 presents the collected data and their specifications.

Table 1
Collected Data

Data Source	Construct	Data Collected	Specification
Statute	Quantity	Name of the council	List all the superior councils provided for
	Composition	External member	Existence of statutory provision for external members on the councils
Fala.Br	General data	2021 Management Report / Statute	Retrieval of missing documents from institutional websites
	Quantity	Name of the council	Confirmation of the existence and functioning of superior councils
	Committee and governance body	Presence and date of establishment	Whether the committee and/or governance body was established and implemented, and the date of implementation
Transparency Portal	Diversity in senior management	Name and gender of the rector and vice-rector	Gender identification of senior management
Management Report	Governance committee	Governance Committee	1 = yes; 0 = no
	Governance body	Governance Body	1 = yes; 0 = no
TCU Governance Survey	Governance levels	Public Governance and Management Index (iGG)	Result of the institutional self-assessment processed by the TCU

Source: Prepared by the authors.

The qualitative data, derived from the analysis of management reports and statutes, as well as from responses to information access requests, were subjected to content analysis, as proposed by Bardin (2016).

The quantitative analysis, in turn, employed Analysis of Variance (ANOVA) to compare groups of universities based on the number of councils and other categorical variables (external member, remuneration, gender of the rector, training). The data were analyzed using SPSS software, version 23. For dichotomous variables, Student's t-tests were applied. Additionally, the Kolmogorov-Smirnov and Levene's tests were conducted to verify normality and homogeneity of variances, respectively, ensuring the data met the assumptions required for ANOVA (Fávero & Belfiore, 2017).

To apply the ANOVA technique, the variable "number of councils" was created and categorized into four distinct groups. The first group includes 11 universities with only two councils. The second group comprises 21 institutions with three superior councils. The third group includes nine universities with four councils and another 11 with five councils. Finally, the last group includes six universities with five councils, two with eight councils, and two with nine councils.

4 RESULTS AND DISCUSSION

4.1 Descriptive Analysis

4.1.1 Governance Committees

Although Joint Normative Instruction MP/CGU No. 01/2016 and Decree No. 9.203/2017 established the mandatory creation of Governance Committees within entities of the direct, autarchic, and foundational federal public administration, it was observed that, as of 2021, nine federal universities had not yet structured such committees. These include: Federal University of

Pelotas, Federal University of São Carlos, Federal University of Viçosa, Federal University of Tocantins, Federal University of Amazonas, Federal University of Bahia, Federal University of Santa Catarina, Federal University of Western Bahia, and Federal University of Southern Bahia, as shown in Table 2.

Table 2

Evolution of the Implementation of Governance Committees in Federal Universities (2017–2021)

Year	Committees Created	Cumulative Committees	In Operation (%)
2017	16	16	25.40%
2018	13	29	46.03%
2019	12	41	65.08%
2020	8	49	77.78%
2021	5	54	85.71%

Source: Research Data (2023).

The analysis of Table 2 reveals a trajectory of progressive expansion in the creation of governance committees, especially in the early years following the enactment of the relevant regulations. In 2017, the highest number of committees was established in a single year, with 16 committees created, corresponding to 25.40% of the total number of federal universities surveyed (63). This initial surge reflects the institutions' alignment with regulatory requirements that began to guide public governance, particularly in terms of risk management, internal controls, and the promotion of accountability.

In subsequent years, there was a gradual decline in the number of new committees established: 13 in 2018, 12 in 2019, 8 in 2020, and only 5 in 2021. Nevertheless, by the end of the analyzed period, the cumulative number of committees had reached 54, equivalent to 85.71% of the universities surveyed. The slowdown observed between 2020 and 2021 can be partly attributed to the demands imposed by the COVID-19 pandemic, which shifted institutional efforts toward emergency issues such as the implementation of remote learning and the restructuring of administrative and academic processes.

It is worth noting that the implementation of governance committees must be accompanied by initiatives to strengthen a governance-oriented culture, including awareness-raising and training activities for managers and staff on governance principles and practices.

However, it is also important to consider that the absence of such committees may pose challenges for university governance. These structures play a key role in enhancing operational efficiency and effectiveness, reducing risks, and creating opportunities. Their presence can support institutions in addressing the current context's challenges and opportunities by promoting transparency and accountability.

4.1.2 Governance Body

The creation of bodies to promote actions that disseminate the principles of governance is a noteworthy development for university governance, representing a deliberate commitment to the interests of the universities themselves (Rodrigues, 2019). It reflects the universities' dedication to playing a proactive role in building a more efficient, transparent, and trustworthy management structure. As such, it is a practice that has been increasingly adopted by a growing number of Brazilian universities, as shown in Table 3. In 2021, 23 out of the 63 universities had created a governance body. Of these, ten were located in the Southeast region, eight in the Northeast, three in the South, and one each in the North and Center-West regions.

Table 3

Evolution of the Implementation of Governance Units Beyond Committees

Year	Bodies Created	Cumulative Bodies	In Operation (%)
2017	7	7	11,11%
2018	2	9	14.29%
2019	2	11	17.46%
2020	6	17	26.98%
2021	6	23	36.51%

Source: Research Data (2023).

The creation of governance bodies in Brazilian federal universities between 2017 and 2021 reveals a trajectory distinct from that observed for governance committees, reflecting a more irregular adoption pattern and one less driven by specific regulatory requirements. Unlike committees, whose establishment was mandated by Joint Normative Instruction MPOG/CGU No. 01/2016 and Decree No. 9,203/2017, governance bodies were created more autonomously by universities as a strategic decision to strengthen institutional governance. This difference helps explain the greater variability in numbers over the years.

In 2017, seven governance bodies were created, representing 11.11% of the total number of federal universities surveyed (63). Although this number is lower than that observed for committees in the same year, it indicates that some institutions were already recognizing the need for complementary structures to improve their governance practices. In the following years, the creation of governance bodies showed significant fluctuations: only two were established in 2018, followed by another two in 2019. This decline may be linked to the universities' initial focus on implementing governance committees in compliance with legal requirements, relegating the creation of governance bodies to a secondary priority.

From 2020 onward, an increase in the creation of governance bodies can be observed, with six established in that year and another six in 2021. This growth may reflect a strategic shift by universities toward investing in internal structures that allow for more efficient operationalization and monitoring of governance practices.

By analyzing the cumulative number of governance bodies, it is observed that by 2021, 23 such bodies had been established (36.51%), a figure considerably lower than the 54 governance committees (85.71%) recorded. This reinforces the notion that the creation of governance bodies is a more selective and strategic practice, adopted by institutions aiming to complement or enhance their governance structures.

4.1.3 Governance Levels

Table 4 presents the descriptive statistics of the governance levels in the sample.

Table 4

Descriptive Statistics of Governance Levels (iGG) in Brazilian Federal Universities

Variável	Mean	Minimum	Maximum	Standard Deviation
Governance Level (iGG)	0.54	0.23	0.96	0.18

Source: Research Data (2023).

According to the results on governance levels and classifications provided by the Federal Court of Accounts (TCU), 14 universities are at the initial stage (15% to 39.99%), 37 are at the intermediate stage (40% to 70%), and the remaining 12 are at the advanced stage (above 70%). These results indicate that there is still significant progress to be made for Brazilian universities to achieve effective governance.

Universities at the initial stage show weaknesses in key areas such as the definition of goals and objectives, transparency, and accountability areas that merit further investigation in future research. Institutions at the intermediate stage have already made progress but still need to improve aspects such as stakeholder engagement and internal controls. Those at the advanced stage demonstrate the best results, although there remains room for improvement in terms of efficiency and the effectiveness of actions.

The standard deviation of 0.18 reinforces the heterogeneity among institutions, indicating considerable variation in governance levels. This variability may be attributed to differences in institutional capacity, stakeholder engagement, prioritization of investments in governance, and the effectiveness of the policies implemented.

4.1.4 Diversity

Although the governance of Brazilian federal universities is autonomous in its organizational structure, it faces ongoing challenges related to gender equity in leadership positions. Despite having the autonomy to define criteria for the formation of shortlists submitted to the President of the Republic who is responsible for appointing rectors and vice-rectors the representation of women in these roles remains disproportionately low. This reality reflects not only historical inequalities but also the persistence of structural and cultural barriers that hinder the advancement of women in academia.

The data collected reveal that, in 2021, 13 out of 63 Brazilian federal universities (20.63%) had a woman serving as rector, while 22 universities (34.92%) had a female vice-rector. Although these percentages represent progress compared to previous decades, they still fall short of reflecting gender parity especially considering that women make up the majority of both students and faculty members in Brazilian higher education (INEP, 2022). In comparison, in 2017, Ambrosini (2017) identified 19 female rectors and 21 female vice-rectors, suggesting either a decline or, at best, stagnation in female representation in these positions.

This discrepancy can be explained by the "glass ceiling" phenomenon (Morrison & Von Glinow, 1990), which refers to invisible barriers that prevent women from advancing to top leadership roles, even when they possess qualifications and experience equal to or greater than their male counterparts. In the context of federal universities, the glass ceiling is evident in the underrepresentation of women in rector positions, which play a decisive role in shaping institutional policies and strategies. The predominance of men in these roles reflects gender stereotypes that associate leadership with traditionally masculine traits such as assertiveness and competitiveness, while attributes often linked to women such as collaboration and empathy tend to be undervalued (Eagly & Carli, 2007).

4.1.5 Number of Councils

The structure of superior councils in Brazilian federal universities reflects the complexity and diversity of the roles these institutions play in academic, administrative, and social spheres. Among the 63 federal universities, 11 have only two superior councils, while others exhibit a broader and more diversified governance structure. The University Council (Consuni) is present in all universities, establishing itself as the highest and central collegiate body in institutional governance. The Board of Trustees (Conselho Curador), responsible for overseeing financial and asset management, exists in 34 universities, indicating a more selective adoption of this structure.

From the perspective of Stewardship Theory (Davis et al., 1997), the Consuni can be interpreted as a body that serves as the guardian of the university's interests, with a role that extends beyond oversight and control. It encompasses the protection of institutional resources and assets and ensures that the university fulfills its mission and objectives, prioritizing institutional

well-being over individual interests. The inclusion of representatives from various segments such as students, administrative staff, and external community members ensures a holistic and pluralistic approach, reflecting the diversity of interests and needs of both the university community and society at large.

4.1.6 External Members

The inclusion of external members those not part of the academic community on Superior Councils is a practice aimed at enhancing the representativeness and legitimacy of these decision-making bodies. Among the 63 Superior Councils analyzed, 40 universities (63.5%) include external members in their composition, as regulated by institutional statutes and internal regulations, which define the criteria and mechanisms for their nomination and participation.

The presence of external members on the Superior Councils of Brazilian federal universities strengthens institutional governance by promoting greater transparency, legitimacy, and alignment with societal demands. However, to ensure this participation is truly effective, it is essential to implement mechanisms that guarantee representativeness, independence, and the meaningful integration of these members into the decision-making process.

4.1.7 Training

The data collected show that in 56 out of 63 federal universities (88.89%), there is no formal training program for council members. This gap poses a significant challenge, both from a practical and theoretical standpoint especially when analyzed through the lens of Stewardship Theory, which suggests that individuals are driven to act responsibly and with commitment when they develop a sense of ownership and accountability for the organization's success (Moutinho et al., 2020).

The absence of training for council members may hinder their understanding of their responsibilities, the functioning of the councils, and the role they play within the university, as well as their contribution to institutional governance. This scenario reflects a context in which the preparation and guidance of council members are not regarded as essential to the effective execution of their duties. As a consequence, challenges arise in knowledge management and in fostering an organizational culture that promotes alignment between the actions of council members and institutional goal.

4.1.8 Receipt of Benefits

The analysis of data collected through passive transparency requests reveals that participation in Superior Councils is not remunerated in any of the federal universities. However, six universities were found to offer alternative forms of compensation, such as: counting participation hours toward career advancement, including council participation in academic or professional résumés, and issuing certificates of participation. Although non-financial, these forms of compensation can be interpreted as symbolic recognition of the work and commitment of superior council members.

From the perspective of Stewardship Theory, such mechanisms can strengthen council members' sense of ownership and responsibility, encouraging behavior that is more closely aligned with institutional interests. It is important to note, however, that the absence of direct financial compensation may, in some cases, hinder the attraction and retention of qualified professionals particularly in contexts where participation requires a significant investment of time and effort.

4.2 Quantitative Analysis

It is important to note that the sample does not include the Federal University of Rondônia and the University for International Integration of the Afro-Brazilian Lusophony, as both had a governance committee and a distinct governance body but were classified at the initial stage of governance level (iGG). These cases are considered for future research. The exclusion of these two universities was necessary to prevent their results from skewing the overall findings of the study.

Nevertheless, the sample of 61 universities remains representative of the population of Brazilian public universities, as it includes institutions from all regions of the country and of varying sizes. Tests were conducted to verify the suitability of the data for ANOVA analysis. The results indicated that the data follow a normal distribution and that variances are homogeneous across groups, which allowed for the application of the test to compare group means based on the independent categorical variables, as presented in Table 5.

Table 5
ANOVA Statistical Test for the Model

Governance level	Levene's Test		ANOVA	
	F	P value	F	P value
Number of Councils	0.489	0.616	0.581	0.563
External Member	0.055	0.815	0.345	0.559
Diversity	2.830	0.098	0.004	0.949
Training	0.763	0.386	3.606	0.062*
Benefit	1,847	0.179	1,127	0.293

Source: Research Data(2023).

The analysis of the data presented in Table 5 reveals that among the various characteristics of the superior councils examined, only the training of council members (H1d) was found to be marginally statistically significant at the $p < 0.10$ level in relation to governance levels in federal universities. This result supports the existing literature that highlights the importance of continuous training for council members in enhancing governance practices and ensuring organizational success (Weissmantel et al., 2023; Chambers & Cornforth, 2010). Training provides council members with the necessary knowledge and skills to understand the complexities of HEIs and make more effective strategic decisions.

The number of superior councils (H1a) did not show a significant relationship with governance levels, suggesting that simply increasing the number of decision-making bodies is not sufficient to improve governance. This reinforces the premise of Stewardship Theory that organizational effectiveness is not solely determined by formal structure but by the quality of engagement of the agents involved (Davis et al., 1997). An excessive number of councils may even dilute responsibilities and hinder strategic coordination, ultimately reducing governance impact.

The presence of external members on superior councils (H1b) also did not prove to be a significant factor for governance. From the perspective of Stewardship Theory, this may indicate that governance is more effective when internal actors those with deeper involvement and commitment to the institution play active roles in decision-making. While external members may bring valuable perspectives, their impact may be limited without effective integration into the council's processes.

The diversity of superior councils (H1c), measured by the presence of women in rector positions often associated in the governance literature with better strategic decision-making (Adams & Ferreira, 2009) also did not show statistical significance. From the standpoint of

Stewardship Theory, this finding may be interpreted in two main ways. First, the theory emphasizes that governance effectiveness depends on the commitment and identification of agents with institutional goals, regardless of individual characteristics such as gender. This suggests that while the presence of women in leadership represents progress in terms of equity and representation, their influence on governance outcomes may be limited by broader institutional factors such as organizational culture, academic traditions, and established decision-making processes. Additionally, it highlights the structural and institutional barriers that constrain the ability of female rectors and vice-rectors to drive substantial changes in superior councils and governance practices.

The remuneration or compensation of council members (H1e) also showed no significant relationship with governance levels in federal universities. According to the theoretical framework, individuals motivated by intrinsic values such as organizational commitment and professional identity are more likely to act as stewards than those driven by financial incentives (Donaldson & Davis, 1991). In the context of federal universities, council members may be more guided by a sense of institutional contribution than by monetary rewards, which could explain the statistical irrelevance of this factor.

In the context of this study, Hypothesis 2 suggested that the existence of a Governance Committee would play a moderating role in the relationship between the characteristics of superior councils and governance levels in federal universities. However, the results indicated that among the council characteristics tested, only training showed statistical significance. As such, the remaining hypotheses were tested only with respect to training and are presented in Table 6.

The findings suggest that the Governance Committee does not exert a direct influence on governance levels in federal universities and also does not play a moderating role in the relationship between council member training and governance levels (adapted H2). Stewardship Theory posits that individuals act as stewards when they develop a sense of ownership and responsibility for the organization’s interests. In this sense, the lack of statistical significance for the interaction between the Governance Committee and training may indicate that these factors either individually or in combination are not effectively fostering intrinsic motivation and commitment among council members. This could be due to the absence of an integrated approach that combines training, autonomy, institutional recognition, and organizational support.

Table 6
Moderation by the Governance Committee Between Council Characteristics and Governance Levels

Dependent Variable: Governance Levels					
Source of Variation	Sum of Squares	df	Mean Square	F	P value
Committee * Training	0.109	2	0.054	1,774	0.179
Body * Training	0.035	1	0.035	1,182	0.281
(Committee and Body) * Training	0.129	1	0.129	4.784	0.033**

Source: Research Data(2023).

When examining the hypothesis that the governance body moderates the relationship between council member training and governance levels in HEIs (adapted Hypothesis 3), the results indicated that although training and the presence of a governance body are independently relevant factors, their interaction did not significantly influence governance levels in the institutions studied, as shown in Table 6.

However, when the governance body was replaced by the variable representing the joint existence of both a governance committee and a governance body in the universities (adapted H4),

a shift in the dynamics was observed. The results revealed a statistically significant relationship between the joint presence of the Governance Committee and Governance Body and the governance levels in federal universities. This finding supports the literature that highlights the important role of governance structures in implementing governance practices (Silva Junior et al., 2021). The simultaneous presence of a Governance Committee, focused on policy formulation and guidance, and a Governance Body, responsible for implementing and monitoring these policies, creates a favorable environment for the adoption of governance within these institutions (Pinho & Brasil, 2021).

As presented in Table 6, the joint presence of the committee and the governance body was shown to more effectively influence governance levels, highlighting the complexity of organizational dynamics and the importance of considering multifactorial interactions when investigating the determinants of governance in academic institutions. The statistical significance of this interaction with training suggests that the synergy between these structures is an important factor in promoting more robust and effective governance practices. It also enhances the universities' ability to implement governance mechanisms aligned with institutional objectives, reinforcing the need for an integrated approach in which different structures and practices act complementarily to ensure greater transparency, accountability, and efficiency in university management.

5 FINAL CONSIDERATIONS

This study aimed to analyze the moderating role of the governance committee and body in the relationship between the characteristics of superior councils and governance levels in Brazilian federal universities. The results show that the training of council members is a key factor in improving governance practices. This finding highlights the importance of prioritizing investment in training programs to strengthen governance, align council decisions with institutional strategic objectives, and thereby contribute to the development of public higher education in Brazil.

Contrary to expectations supported by the literature, variables such as the number of councils, the presence of external members, and council diversity were not statistically relevant in explaining governance levels. This suggests that the effectiveness of governance may be more closely associated with the qualifications and engagement of council members than with the structural features of the superior councils.

In the context of this research, the isolated existence of the Governance Committee did not have a significant influence on governance adoption levels. Future studies should consider additional variables such as organizational culture, stakeholder engagement, and the political-institutional context to deepen the understanding of these dynamics. This result may stem from particularities in the organizational structures of the institutions analyzed, the varying effectiveness in committee implementation, or other variables not covered in this study.

Likewise, the hypothesis that the Governance Body would moderate the relationship between the characteristics of superior councils and governance levels was not confirmed. However, when considering the joint existence of both the Governance Committee and the Governance Body, a positive moderating effect was observed in the relationship between council training and governance levels. This finding suggests that the combination of these two structures provides a more comprehensive and integrated approach, enabling more effective oversight, better-informed decision-making, and a more resilient organizational structure. This synergy not only contributes to the existing literature on university governance but also has important practical implications for educational managers, encouraging the simultaneous adoption of the Governance Committee and Body as complementary mechanisms to strengthen institutional governance.

The findings of this study bring forward important implications for the management of federal universities. First, they underscore the need to prioritize the training of council members

as a permanent institutional policy, ensuring that these actors are well-prepared to address the challenges of contemporary governance. Second, they suggest that combining the Governance Committee and Governance Body can be an effective strategy for promoting more robust and resilient governance practices. These implications are especially relevant in a context marked by increasing complexity and demands for transparency and accountability in the public sector.

The decision to limit the sample to federal universities does not compromise the study's relevance, given the central role these institutions play in Brazil's educational system. However, this methodological delimitation highlights the need for future research that expands the scope of analysis to include institutions of different types (state, municipal, and private) and administrative spheres. Such a comparative approach could enrich the understanding of governance practices in diverse contexts and identify best practices that could be adapted and replicated elsewhere.

It is recommended that future studies continue exploring governance in higher education institutions by expanding the current study's scope. A promising avenue would be the application of the framework developed in this study to analyze the evolution of governance indices across different time periods, particularly the pre-pandemic, pandemic, and post-pandemic phases.

Examining governance dynamics in such a complex and changing environment is particularly valuable in light of the extraordinary challenges that the COVID-19 pandemic imposed on educational institutions worldwide. Testing the framework across different temporal phases would allow researchers to draw a more comprehensive picture of the changes in governance structures over time and understand how those changes were influenced by critical events. It would also support a more holistic analysis of the adaptive strategies implemented by superior councils, offering deeper insights into the resilience of governance structures, the effectiveness of policies adopted during crises, and the lessons learned that could inform future governance strategies in emergency contexts.

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CONFLICT OF INTERESTS

The authors declare no conflict of interest regarding this submitted work.

AUTHOR CONTRIBUTIONS

Roles	1st author	2nd author
Conceptualization	◆	◆
Data curation	◆	
Formal analysis	◆	
Funding acquisition		
Investigation	◆	
Conceptualization	◆	
Project administration	◆	◆
Resources	◆	
Software	◆	
Supervision		◆
Validation	◆	◆
Visualization	◆	◆
Writing – original draft	◆	◆
Writing – review & editing	◆	