

This is the peer reviewed version of the following article:

Transparency and Accountability in Higher Education as a Response to External Stakeholders and Rules: a Comparison between three Country-case studies / Pattaro, A. F.; Moura e Sà, P.; de Kruijf, J. a. M.. - 25:(2022), pp. 15-47. [10.1007/978-3-030-85698-4_2]

Springer Nature
Terms of use:

The terms and conditions for the reuse of this version of the manuscript are specified in the publishing policy. For all terms of use and more information see the publisher's website.

26/04/2024 09:54

(Article begins on next page)

Transparency and Accountability in Higher Education as a Response to Eexternal Stakeholders
and Rules—: A Comparison Between Three Country-Case Studies

Anna Francesca Pattaro^{1*} afpattaro@unimore.it,

Patrícia Mourae e Sá² pmourasa@fe.uc.pt,

Johan A.M. de Kruijf³ j.dekruijf@fm.ru.nl

¹Department of Communication and Economics | University of Modena and Reggio Emilia, Viale A. Allegri 9, 42121 Reggio Emilia, Italy

²Faculty of Economics & Research Centre in Political Science (CICP), University of Coimbra, Av. Dias da Silva, 165, 3004-512 Coimbra, Portugal

³Nijmegen School of Management, Radboud Universiteit, Heyendaalseweg 14, 6525 AJ Nijmegen, The Netherlands

Abstract

Higher Education Institutions (HEIs) have been increasingly under pressure to enhance accountability towards their stakeholders and to disclose relevant, updated, and reliable information about their performance in terms of teaching/education, research, and other activities, often labeled ““third mission.””

Based on an exploratory qualitative research, build through the analysis of literature, of national legislation, and of the information disclosed in different institutional websites, the purpose of this chapter is to offer a general overview of the present accountability requirements and of the instruments or resolutions, rule-driven but also voluntary, adopted in three European countries used as country-case studies —the Netherlands, Portugal, and Italy—. In addition, this contribution aims at proposing a general assessment of the degree of transparency and accountability of public-funded HEIs.

Findings indicate that there is a quite a strong emphasis on accountability towards public or private funders/sponsors and to actual and future students and their families. It has also been realized that the weakest area in terms of transparency of HEIs' performance is that of transfer and consulting activities, contrasting to the attention paid to the disclosure of teaching and education performance information. Overall, HEIs in the three countries seem to be transparent but especially towards expert stakeholders who know exactly what to look for and where, since performance information is often scattered and available on wide documents, making the access and usability of information relatively low.

The current research aims at contributing to the literature on transparency and accountability, particularly on performance information disclosure in the specific environment of public-funded higher education institutions, from an international comparative perspective, while offering to managers and policymakers some hints on how to assess their current transparency practices, as well as some suggestions about possible future amendments and improvements. Clearly, additional investigation is needed to further validate some findings and introduce other transparency dimensions and national contexts.

Keywords

Higher education institutions

Transparency

Accountability

Rules

Country-case studies

1. Introduction

Higher Education Institutions (HEIs) play a fundamental role for society and particularly for the socio-economic competitiveness of the territorial context they belong to. So, it is relevant to pay attention on their transparency and accountability towards internal and external stakeholders.

In this contribution we focus on some resolutions and instruments adopted in three European countries (the Netherlands, Portugal, and Italy) in order to disclose information to external stakeholders about HEIs performance in terms of teaching/education, research, and other activities, often labeled “third mission”; aiming, for instance, at spreading among society the results of research and validate them. Given the general purpose of the contribution, we focused our attention on resolutions and instruments aimed at external stakeholders (e.g., National Ministry and national agencies, other funding institutions, professionals, students and their families, and socio-economic context) both rule-driven and voluntary, if existent.

As about our choice to focus on accountability towards external stakeholders, Freeman (1984) introduced the stakeholder theory, identifying several groups of people having an interest in accountability of an organization. Later, Bovens (2007) developed a scheme in which he identified the forum as the audience for a particular accountability process. Each forum can have its own needs for information. More recently, van Helden and Reichard (2019) identified fora based on level of knowledge of the members of a forum. On the one hand, they claim that professionals understand highly detailed technical elaborations in financial reports, whereas laymen may get lost in detailed information due to lack of conciseness and lucidity. This issue is likely to emerge in accountability reports of higher education as well. Therefore, we chose to take a position biased towards laymen accountability, which means that we had a look to the kind of information that may be relevant for students and their parents as well as for politicians. The latter group is included based on the notions in van Helden and Reichard (2019) that most politicians qualify as laymen when it comes to reporting and disclosing issues.

During the last decades, both literature and practice have paid much attention to the pursuit of transparency and accountability in Public Sector activities. Those values are considered fundamental for a sustainable and effective internal management, a correct relationship with citizens and firms—also in terms of democratic representation—and a possible protection against corruption. Literature investigated, among the other things, the nature of accountability and of the related support systems (e.g., Romzek & Dubnick, 1987), the roles assumed by the actors involved (e.g., Bovens, 2005), the effects and links between accountability and transparency (e.g., Armstrong, 2005; Hood, 2010) especially with the use of ICTs (e.g., Pina et al., 2007); the relationships between accountability, democracy, and citizen participation (e.g., Blair, 2000; Behn, 1998), the relation between managerial reforms, performance, and

accountability (e.g., Peters, 2007; Moynihan & Ingraham, 2003; Barberis, 1998); as well as the paradoxes inherent in the concept itself (e.g., Jos & Tompkins, 2004; Ezzamel et al., 2007).

In addition, many national governments have imposed regulative measures to public sector institutions for the disclosure of both financial and non-financial performance through the adoption of several instruments (reports, statements, accounting practices, data gathering, etc.), especially after the diffusion of New Public Management (NPM) perspective in public management and public services delivery (e.g., Newman, 2011). However, performance management is becoming more and more important and critical in the public sector since, as Pollitt (2018) claims, nowadays it is implemented more broadly than in a NPM context only. Currently, National Higher Education Systems are also increasingly influenced by supra-national institutions, such as the OECD and the EU, supporting not only the adoption of transparency and accountability schemes, but also endorsing a strongly evaluative culture, with an emphasis on measuring, assessing, and benchmarking performance (e.g., Argento & van Helden, 2021). Accordingly, HEIs are at present expected to demonstrate high levels of accountability and transparency about the way resources are applied and the return on the use of resources, often mainly public. As EU guidelines became more effective after some years of enforcement, it looks like differences between EU countries in their implementation are partly smoothing, even though the institutional, political, and social traditions still have great impact in their accomplishment.

The purpose of this contribution is to offer a general overview of the present accountability requirements and of the instruments or resolutions, rule-driven but also voluntary, adopted in three European countries to propose a general assessment of the degree of transparency and accountability of public-funded HEIs. The HEI-concept in this study includes traditional universities as well as polytechnics that comply with the Bologna agreements. The focus is on documents, initiatives, and instruments used to inform the external stakeholders of public universities about the performance achieved (e.g., resources committed, results, efficiency, effectiveness, and possible outcomes/impacts measures) in teaching, research, and other activities, often labeled ““third mission”” such as validation of research in society. International comparison can be a relevant element of interest and distinctiveness, but also an important way to collect ideas and suggestions for future research avenues. In addition, this chapter aims at

contributing to the literature on transparency and accountability, but also on performance information disclosure in the specific environment of public-funded universities and other Higher Education Institutions. We also plan to impact on practice, offering to managers and policymakers an assessment of the present situation through a comparison of some European countries, as well as some suggestions about possible future amendments and improvements.

From a methodological point of view, this exploratory qualitative research is not intended to be exhaustive. It has been conducted through an analysis of literature and national legislation, and of the information disclosed in different institutional websites in each country. It is meant to offer a general overview and assessment of the degree of transparency and accountability of public-funded HEIs in three EU countries the authors are familiar with. According with Yin's plea (Yin, 2018, p. 61), a replication rather than a sampling logic has been adopted in selecting and presenting country-case studies which are anyway endowed with some common elements.

The remainder of the chapter is organized as follows. First, we offer some references to literature about the main challenges HEIs are recently facing in terms of accountability, transparency, and quality evaluation and accreditation. Afterwards, in Sect. 3 we present three country-case studies about a general overview of the instruments or resolutions, especially rule-driven, adopted in the Netherlands, Portugal, and Italy, on transparency and accountability of public-funded HEI towards external stakeholders. Finally, Sect. 4 provides some analytical and critical reflections on the case studies findings.

2. Accountability, Transparency, and Quality Evaluation in Higher Education Institutions

As Hazelkorn (2018, p. 428) stresses referring to HEI, “higher education has traditionally relied on peer-review and self-reporting and has asked the public to trust this form of accountability.”; thus it has been accused of being “too self-serving and insufficiently interested in student learning or outcomes” (Hazelkorn & Gibson, 2017). Yet, in the last decades of the twentieth century it became obvious that such a system was no longer adequate to face the challenges of massification and increasing internationalization of Higher Education Systems worldwide. Thus,

HEIs needed to be more accountable and responsible to the public for quality. As Eaton (2016) states, “it is about meeting the needs of students, society and government. It is about the effectiveness and performance of colleges and universities, as well as their transparency of their efforts. Accountability is about higher education serving the public interest and about higher education as a public trust.”

According to Jongbloed et al. (2018), increasing demand for transparency is mainly linked to the fact that in most countries financial contributions made by students and/or taxpayers are rising and that the number of HE providers (and programmes they offer) is increasing making the regulation of the system more complex. Consequently, several mechanisms—like, for instance, quality evaluation and accreditation, but also performance evaluation in education and research—have emerged that rely on independent or external verification, also at international level.

Van Vught and Ziegele (2011), cited in Gunn, 2018, (p. 505) define transparency tools as “instruments that aim to provide information to stakeholders about the efforts and performance of higher education and research institutions” (p. 25). According to them it is expected transparency tools to be based on the users’ information needs and to take into account their capacities to process information for these stakeholders.

In this context, as Gunn (2018) states, the main stakeholders—that correspond in this context to whom the HEI are accountable—identified in the literature are: Students and their families, Academics, Institutional leaders, Funders, Public authorities and policy makers, Industry and businesses, and Society in general.

The variety of transparency tools, aiming to cover the main missions of HEIs, namely teaching, research, knowledge transfer and community engagement, has significantly grown over the last ~~sixty~~ 60 years (Morris, 2018). These instruments tend to focus on: the ways learning outcomes are set up and achieved, graduate attributes, life-sustaining skills, and research impacts.

Nevertheless, as a consequence of the Bologna Process, learning outcomes have assumed a central role in HEI. They are regarded as part of accountability regimes providing information that can be compared (Lennon, 2018). Establishing learning outcomes clarifies expectations of student knowledge, skills, and abilities that can be used as indicators of educational quality, together with the increased use of students’ satisfaction surveys.

As Jongbloed et al. (2018) claim, over the years transparency instruments regarding teaching and education have moved from a focus on inputs (numbers and qualifications of teaching staff,

staff-student ratios) to a focus on outputs (e.g., students' satisfaction, degree completions rates), outcomes (e.g., graduate employment), and impacts (that are even harder to measure). According to Hazelkorn (2018, p. 433), for instance, people essentially want to know “how effectively students are learning, what they are achieving, and how personnel, institutions and the systems overall help students to succeed.” On the other hand, in research, international competition and the diffusion of the mentality more and more inspired by the “publish or perish” attitude in recruitment, funding, and research evaluation are observable. Recently, concerns about the over-emphasis of most of these instruments on research productivity have become more evident and influenced also teaching and knowledge transfer and community engagement missions (e.g., Argento & van Helden, 2021). In effects, the recent reforms in Higher Education Institutions all around Europe, partly inspired to NPM principles, have determined not only some positive effects, but also some negative ones. The positive side is that, for instance, the diffusion of managerial values in HEIs often determined efficiency improvements which, according to Parker (2011), helped universities recruiting increasing numbers of students without a proportionate rise in teaching budgets. At the same time, the general internationalization in education and research activities contributed to improve the general level of quality and the amount of research products, and moreover it contributed to make teaching programs more updated and attractive. On the other hand, the increased use of metrics, sometimes incorrectly associated with quality (e.g., Söderlind & Geschwind, 2019; Kallio et al., 2017), and rankings could create useless pressure on academics and undermine the academic freedom and self-determination, particularly for those with less academic experience (Cleaver, 2021). In addition, it is worth to consider the possible side effects of the competitive pressures in both teaching and research such as damaged motivation and worsening of collegial work relationships (van Helden & Argento, 2020b), or even the dismissal of some less “profitable” or fashionable disciplines (Parker, 2011).

Over the last decades, European countries have experienced quite similar strategies aimed at enhancing institutional autonomy and greater managerial steering (Capano & Pritoni, 2020), with the expectation of contributing to increased HEI performance. According to Kuhlmann and Wollmann (2014) five different institutional models could be identified in Europe: Anglo-saxon, Nordic countries, Continental Europe, Continental Napoleonic countries, and Eastern Europe tradition. These institutional and political models can be crossed and can resonate with different (ideal typical) modes of regulating higher education, and therefore to guarantee accountability

and transparency, presented by Lodge (2015) which builds on Hood and colleagues' comparative studies of regulatory regimes (Hood et al., 1999, 2004). According to Lodge the different ways of organizing regulation in higher education can be: “contrived randomness” based on anonymity of reviewing process, circulation of staff, changing evaluation/assessment criteria; “oversight” focused on reporting to ministries/agencies, growing inspection and evaluation systems, curriculum setting, appointment by ministries; “rivalry” based on League tables, competition over grant funding and student recruitment; and finally mutuality focused on academic peer-review, collegiate decision-making, emphasis on decision-making by committees.

Currently, the literature points to the existence of three groups of regularly used transparency instruments in Higher Education Institutions: quality assurance and accreditation schemes— policy tools put in place by public authorities; Rankings and bibliometric systems—mainly originated by private initiatives (e.g., rankings produced by media organizations) and reflecting the growing marketization of Higher Education; and Performance agreements/contracts.

A. *Quality assurance and accreditation schemes—policy tools put in place by public authorities*

In Jongbloed et al.'s (2018, p. 445) words, “Accreditation is the simplest and, therefore, *prima facie* most transparent form that quality assurance can take.” It leads to pass/fail or graded judgment that typically is a condition for recognition of the institution or the programme assessed and their public funding.

Since the last part of the twentieth century, student assessment is regarded as an important part of accreditation processes. In Europe, this is clearly assumed in the ESG standards and guidelines for quality assurance in the European Higher Education Area, prepared by the European Association for Quality Assurance in Higher Education (ENQA) in co-operation with the European Students' Union (ESU), the European Association of Institutions in Higher Education (EURASHE), and the European University Association (EUA), and afterwards revised by the E4 Group (ENQA, ESU, EUA, EURASHE) in cooperation with Education International (EI), BUSINESSEUROPE, and the European Quality Assurance Register for Higher Education (EQAR) (<https://enqa.eu/index.php/home/esg/>).

This view is stressed by Jongbloed et al. (2018, p. 446), when they state that “the degree to which study programmes succeed in making students learn what the curriculum intends to teach is assumed to present a more transparent, more pertinent, and more locally-differentiated picture of quality.”:

Nevertheless, the idea of quality assurance as a transparency tool is not consensual. Gunn (2018), for instance, argues that quality assurance “comes from within the higher education community” (p. 505) and is mainly directed towards enhancement, whereas transparency tools “tend to be imposed from outside” (p. 505) and mainly “serve agendas and stakeholders outside the academic community” (p. 506). But from our experience we tend to consider quality assurance and accreditation schemes as transparency tools, since they often include further requirements in terms of disclosure of information and data about teaching and education activity.

B. *Rankings and bibliometric systems—mainly originated by private initiatives (e.g., rankings produced by media organizations) and reflecting the growing marketization of Higher Education*

Rankings (such as the Times Higher Education, the QS or Shanghai league tables) offer snap-shot pictures of the performance of HEIs in different areas of their activity. Such easy-to-understand tools are attractive for external (laymen) stakeholders (Jongbloed et al., 2018, p. 447). However, they have been extensively criticized since:

- they provide a single, fixed-ranking for all their stakeholders, disregarding that stakeholders might well have different needs;
- they ignore intra-institutional diversity;
- they use available information on a narrow set of dimensions only, overemphasizing research;
- and in addition the various indicators used are weighted by the ranking producers and lumped into a single composite value for each university.

Recently, a new type of ranking has been created: the U-Multirank (<https://www.umultirank.org/>). As Jongbloed et al. (2018) explain, the U-Multirank takes a multi-dimensional view of higher education performance; when comparing HEIs, giving information about each of the HEIs activities: teaching

and learning, research, knowledge transfer, international orientation, and regional engagement. In addition, U-Multirank invites its users to compare institutions with similar profiles. Moreover, it allows users to choose from a menu of performance indicators, without combining indicators into a weighted score or a numbered league table position. It also gives information on academic disciplines or groups of programmes, especially relevant for large institutions with a broad scope of programmes.

C. *Performance agreements/contracts between individual HEIs and their government(s) or funding authorities*

Performance contracts are agreements between individual Higher Education Institutions and their government(s) or funding authorities that tie (part of) the institution's public funding to its ambitions in terms of performance (Jongbloed et al., 2018, p. 449). Thus, this instrument encourages HEIs to think strategically and to select and negotiate their goals according to their strengths and the individual contexts they face, and according to the level of autonomy attributed to individual universities and HEIs in the national HEIs governance system. Furthermore, performance contracts lead HEIs to publish information about their efforts and results on the specified areas.

Considering the extant literature on accountability instruments in HEIs presented in the present paragraph, in the following ones we examine the solutions specifically implemented in three EU countries: the Netherlands, Portugal, and Italy.

3. Country-Case Studies

In this contribution a comparison between the experiences of accountability and transparency in public-funded universities and HEIs in some EU countries endowed with different, but not so distant, political, institutional, and social characteristics and traditions, is performed.

The choice of the three countries is related to the resolution to compare three EU countries the authors are familiar with and, according with Yin's plea (2018, p. 61), a replication rather than a

sampling logic is adopted in selecting and presenting country-case studies which are anyway endowed with some common elements.

From an institutional and regulative point of view, some similarities between the three countries concern the tendency in the last decades towards the decentralization of responsibilities and decisional power from central government and ministries to single HEIs. This could also have an impact on accountability since it may imply a shift in focus from vertical accountability (towards government, ministries, and national and international agencies) to a focus also on horizontal accountability (students and families and local socio-economic stakeholders) (e.g., Bovens, 2005). Nevertheless, as Carvalho and Diogo (2018) state, the autonomy of HEIs risks to be only formal, given the significant control of the compliance with regulation from the national government layer about performance results in education, research, and third mission. In addition, it is worth to remember that Portuguese and Dutch higher education systems are both binary (with universities and polytechnics), while in the Italian system this distinction is not relevant, as further explained in the case study. Nevertheless, the three countries share many similarities in terms of academic positions and their hierarchical career ladders.

As mentioned above, over the last decades European countries have experienced quite similar strategies aimed at enhancing institutional autonomy and greater managerial steering (Capano & Pritoni, 2020), with the expectation of contributing to increased HEI performance. Yet, Italy and Portugal are still rather influenced by the so-called Continental governance model (Clark, 1983; Capano & Pritoni, 2020), characterized by hierarchical coordination through state-centered policies and relatively smaller institutional autonomy compared to that typical of Anglo-Saxon countries, which has a stronger influence on the Netherlands, as a Nordic country (see Kuhlmann & Wollmann, 2014). Therefore, having Italy, Netherlands, and Portugal as case studies allows to compare how three countries that face EU identical regulatory models, based on national standards, procedures for monitoring and evaluation, criteria for financial rewards, and diverse internal institutional governance arrangements, might react differently to accountability and transparency demands. For instance, in the Netherlands the law recognizes HEIs as eligible for public funding according to student numbers, graduations as well as quality related issues, whereas in Italy, even though the principle is the same, the application of these rules tends to be softer and the percentage of public funds depending on these outputs becomes less significant

(Capano & Pritoni, 2020). In effects, HEIs in Italy adopt different options to offer some rewards to academics obtaining specific performance results in education, research, and in the so-called third mission.

The country-case studies are organized as follows: first an overview of the HEI system in the country considered is offered. Next, the legislative framework in terms of transparency and accountability and financial performance disclosure is presented. Then, we describe the main instruments of transparency, accountability, and performance evaluation. Finally, some relevant voluntary initiatives are highlighted.

In order to assess the level of transparency of HEIs towards the external stakeholders, especially the laymen—such as present and potential students, their families and in general the socio-economical local stakeholders—the description and plain analysis of case-studies also pays attention to the following issues:

- the existence and the content of specific requirements at national level concerning transparency and accountability (what must be disclosed, towards whom and how...).
- the availability and easiness to access to information about the universities' performance in each country, also considering where it is possible to find those data (e.g., some specific Databases from relevant national ministries, National Statistics Office Database or each HEI website...).
- the usability and understandability of information (e.g., if data are open or not; provided singularly or in official reports, plans, budgets, or balances, for instance, in PDF format; clearly understandable for the public).

3.1. The Netherlands' Country-Case

3.1.1. Introduction

The organization of Dutch education has a long and complex history. Key in the debate was about who is allowed to establish a school and who has entitlements to government funding. The problem was solved in 1917 with a political deal that allowed equal funding for public and private (mainly church related) schools (Lijphart, 1982, pp. 100–106). This basic rule still holds

and is applicable for higher education as well. It means that all institutions that comply to higher education legislation are eligible for public funding. Some really privately funded HEIs exist but they are small both in numbers ~~and as well as~~ in students.

Higher education is split up in 13 Universities and 36 Polytechnics (including those for arts) with some 750,000 students, which is some 50% more than the number of students in secondary vocational education (Statistics Netherlands, 2020). Higher education funding amounts in 2020 to some € 8½ bn. on a total budget for education of some € 42 bn. Funding is a mixture of fixed contributions and student numbers/performance-based contributions. In general, polytechnics have a focus on education, whereas universities provide both education and research. This is reflected in funding: over 90% of polytechnics funding is education related, for universities this is some 50% (Parliament, 2019, pp. 64–65). On top of regular funding a separate government budget of some € 1 bn is available for research only. This budget is distributed based on competitive grant tenders organized by a separate, more or less independent, agency KNAW. The organizational setting of higher education is completed with two other agencies: an accreditation institution (NVAO) and an institution that advises government on research and manages a number of research institutions (NWO). From an accountability perspective, the Inspectorate General for Education, a unit within the ministry of Education, operates as a meta-evaluation entity on quality-issues and assesses compliance and financial resilience of higher education institutions. Next to that, an independent spin off from early quality assurance efforts started by the joint universities (QANU) still operates on the quality assurance market. A more detailed history on quality assurance in the Netherlands is given by Chu and Westerheijden (2018). They claim that the system has generated a new governance structure between government and universities with more autonomy and degrees of freedom in management for universities. At the same time, Chu and Westerheijden (2018) note that, due to the impact of a negative quality assessment on education, higher education institutions prefer to be on the safe side of accreditation standards, possibly at the expense of innovation.

3.1.2. Accountability for ~~W~~whom?

As the legislator provides resources for education and research, accountability is firstly oriented towards the legislator and main sponsor, the ministry of Education. Second other sponsors, providing EU-grants, KNAW-grants, or private ~~—~~third mission ~~—~~funding require

accountability as well, depending on specific arrangements made when the sponsor provides resources. It means that accountability can be financial and non-financial in case of EU-grants but is basically non-financial in third mission commissioned research unless otherwise agreed upon. Essentially, this type of accountability can be labelled “vertical” accountability (Bovens, 2005, p. 196), be it for reasons of general accountability towards the political system or in a more commissioner-supplier oriented relation in case of earmarked grants or third mission activities.

Horizontal accountability (Bovens, 2005, p. 198) is found internally at the different levels of university, faculty, and departments. The legislator requires that staff and student councils are involved in both financial and non-financial accountability. External horizontal accountability aims at (future) students and their parents, (future) third mission commissioning organizations and other stakeholders like trade unions, recruiters, general public, or journalists. A not institutionalized, but in practice regularly used, horizontal accountability practice is a form of advisory board to faculties in which employers, alumni, and staff discuss alignment between academic programs in research and education and demand in society.

3.1.3. Legal Framework

This section addresses the key regulations and accountability and financial reporting issues for HEIs in the Netherlands. The process of quality assurance is not taken into account, although the results of quality assurance processes can be included in the accountability processes. The following section will discuss non-financial accountability themes with an emphasis on horizontal accountability.

In terms of vertical accountability, the ministry of Education, Culture, and Science is responsible for all levels of education including its primary funding. Furthermore, the ministry subsidizes science programs, but has outsourced decision-making on funding of science to KNAW. From an accountability perspective, there is one uniform regulation on reporting [RJO 2008] that holds for all levels of education. This regulation is effective as of 2008 and replaced a number of education-level specific previous arrangements. By means of appendices, extension in level of detail in reporting is possible, but this mainly (44 out of 47 appendices in 2020) affects primary and secondary education. From a pure financial accounting perspective, the regulation refers to a separate education section in Dutch GAAP regulations (RJ460).

The core of RJO 2008 consists of financial reporting elements supplemented with some specific details. The financial data are based on a consolidated (i.e., all faculties and research entities) financial statement of the individual higher education institution. This includes Balance sheet, Profit and loss statement, Cash-flow statement, and an external auditor's statement on true and fair representation of financial position as well as compliance to legislation. Separate disclosure at faculty level is not required in RJO2008 but legislation requires financial and performance data are discussed at HEI-level and within faculty with both staff and student representatives. There is no regulation requiring a consolidated financial statement of all HEIs. Having said that, the Inspectorate General for Education annually prepares a report on the education system covering both financial and non-financial issues. In its most recent report comments are made on gaps in systematic reporting on student supervision and student performance (Inspectie van het Onderwijs, 2021, p. 175). Furthermore, financial data of all HEIs are published on a website (DUO, n.d.), disclosing in detail, e.g., revenues from contract research and its funders, contract education, tuition fees, and many more.

In the notes to the annual report the following specific issues should be addressed.

First, remuneration of executive and non-executive board members must be disclosed at the individual level. This is a requirement that holds for any publicly funded institution in the Netherlands. The idea behind this disclosure is that nobody in the public sector is allowed to receive remuneration above the level of remuneration of the prime minister. Second, for executive board members, a full specification of expenses must be disclosed (art. 4.3 RJO 2008). Both these disclosures are regarded as highly political salient issues and covered by annual reporting and a special website. Three other financial issues that must be disclosed are, first, expenses with respect to costs of elderly staff with specific arrangements. Second, disclosure of grants to students who participate in (student)boards, participate in high level national and international sports, or need specific arrangements, for example, due to illness or disabilities. Expenses for these groups must be disclosed on the level of total expenses for each of these three groups as well as on the average grant issued within the fiscal year. Third, on an annual basis, the ministry of Education may issue a letter in which it requests disclosure of information that is regarded as “politically salient or relevant for society” (art. 4.6 RJO 2008).

Next to the details in the notes mentioned above, two other elements within the annual reporting should be mentioned. First, the non-executive board of the institution should report on its activities during the fiscal year including issues like items discussed and impact of these debates on the operations of the institution (art. 2f RJO 2008). Second, introduced in 2013, a separate section in the annual report is forward looking for at least 3 years, or 5 years when substantial investments are planned. Whereas in a normal accountability process continuity of operations is assumed and part of the assessment of an auditor, Parliament (2013, p. 16) wanted more information on stability and continuity of education institutions in general. The so-called ‘continuity section’² in the annual report is the operationalization of that. It includes information on staff (split in management, education staff, other staff), multi annual balance sheet, and profit and loss estimates.

Not implemented yet but announced is additional information on quality assurance and quality programs within the institution. These requirements will be implemented when funding of institutions will be changed in the near future. The change of funding gives a bit more focus on quality of education than in the current funding system. A last issue to be mentioned is that as of fiscal year 2021, a reflection on results by the employee and student council of the institution is required.

3.1.4. Accountability Issues

In the previous section, the general legal framework on (financial) accountability issues was discussed. In this section the emphasis is on non-financial accountability, particularly on publicly available research output and student information that can be found in national databases.

Quality and completeness of research publications datasets depend on how uploading information is organized. University staff is generally assessed on both research as well as educational performance and therefore, incentives to upload publication data into university repositories exist. Open access publications are available, although this is generally limited to publications of a more recent date. The numbers of open access publications available vary among universities, independent from a university’s size. The data in the university repositories are aggregated by the science agency KNAW into a single database (NARCIS) on publications and datasets originating from universities. The database now includes over two million

publications including one million articles and more than 250,000 book(sections). Furthermore, some 300,000 datasets are included in the database. Some 40% of publications [are](#) qualified as open access publication and some 97% of all datasets are open access. However, finding the NARCIS database is not easy for non-professionals. There is no direct link on KNAW's homepage, which means that assuming that a non-professional knows of the existence of KNAW, perseverance is needed to find research information. Separate from the KNAW-database, the polytechnics have developed a separate database (HBO-Kennisbank.nl) disclosing some 60,000 documents, mainly student's thesis (over 50%) and some 10,000 articles.

General data on student characteristics is also available, mainly based on a national system of subscription of students. The data available to stakeholders encompasses information on higher education institutions, educational programs, graduation, freshmen, gender, and level (BA/MA). This system is operated by an agency of the ministry of Education and presented as open data information, allowing for further analysis by individual users. Although the information is available, the relatively technical contents seem to be aimed at professionals, rather than students looking for qualitative information on educational programs.

Individual Institutions

At the level of individual institutions, there are no prescriptions on how information to stakeholders should be provided. In this assessment, a search for annual reports on the institutions' websites was done and next to that, information on research and education available on the websites was assessed. The population studied covers 14 universities and 27 polytechnics. First, annual reports were found in 40 cases. In two cases, next to the regular annual report, extending accountability to UN Sustainable Development Goals, was found on the same webpage as the regular annual report.

In general, performance on research and education and the information provided on websites is likely to be more relevant for society and stakeholders than an annual report, be it merely because an annual report is backward looking and on a rather aggregated level. In this chapter more general accountability issues are discussed that are relevant for horizontal accountability. That means that, e.g., internally relevant issues with respect to HR are not included. Often that type of information is covered in the annual reports. When concentrating on research and

education accountability on websites, a clear distinction between universities and polytechnics can be observed.

Some highlights are discussed below. The domains of expertise in both research ~~as well as~~ and education can be found at all institutions.

In general, universities provide more detailed information on research and publications than polytechnics do. Two main explanations for these differences seem to emerge. First, polytechnics only started some 20 years ago with research programs and their core publicly funded business is education, it is not really surprising to see that information on research is relatively lagging compared to what universities provide. This is particularly visible when it comes to statements or documents on research quality (visitation/research assessment documents) and on research integrity.

Second, the relatively low number of lectorates at Polytechnics (about 600 on about 50,000 staff; *Vereniging Hogescholen, 2020*) may be a reason for less attention for research related information at polytechnics. Another possible explanation can be found in funding. Core of research in polytechnics focuses on immediately applicable research sponsored by companies rather than publicly funded. That may lead to restrictions in publishing results as is the case with some privately sponsored research at universities. A last, more hypothetical issue could be that publication outlets for polytechnics are more limited in terms of journals in which research can be published. That hypothesis has not been operationalized in this contribution.

From an education perspective, differences emerge as well. From a student perspective, information on contents and quality of programs contributes to decisions on selecting a particular program. Information on education programs and their contents, including issues like ECTS is in general available. Universities provide more information on student as well as peer rankings compared to polytechnics and the same holds for issues related to education quality. It should be noted however that some polytechnics have a separate webpage addressing issues like job perspectives and performance ~~—~~ including student assessments ~~—~~ data. Having said that, some comments on possible gaps in accountability issues are made. Higher education institutions may have differences in didactical approaches towards education but that type of information is

hardly available on websites. The same seems to hold with respect to (education) quality or vision and mission statements by individual institutions.

Finally, both the association of universities [as well as](#) the association of polytechnics operates a separate website on which “[facts and figures](#)” are disclosed for the aggregated level of higher education institutions. This includes, for example, funding, number of students, staff and HR, quality issues and the like. Although that information is relevant, the question is whether laymen would think of websites like these for information on higher education.

In sum, vertical accountability and quality assurance processes are relatively well organized in the Dutch setting, based on standard reporting frameworks and a relatively long history of accreditation processes linked to funding of education. In case of horizontal accountability, differences exist in the research domain. Access to research information from universities is provided in another database than information on research from polytechnics and has a much longer history. At the level of individual institutions research information is available. From a student perspective, one can find quality assessments on programs. It seems that structured information on didactical approach or vision on education at individual institutions is not structurally provided. So, although accountability information on research and education is publicly available, particularly on the education part of information improvements are still possible.

3.2. The Portuguese Country-[Cease](#)

3.2.1. Introduction

The Higher Education System in Portugal is binary, comprising university institutions and polytechnic institutions, which can be public or private. The first University was created in Portugal back in the thirteen century (1290) in Coimbra. Until the beginning of the 1970s, there were only four universities (all of them public). It was only after the Democratic Revolution of 1974, with the expansion of higher education systems, that many institutions were created. There are currently 13 public universities and an Open University (*Universidade Aberta*), 15 public polytechnics, and 32 polytechnic colleges. In the private sector, there are 7 universities (including the Catholic University bearing a special status), 4 polytechnic institutes, and 72 colleges for university and polytechnic education.

As argued by Amaral and Teixeira (2000, p. 246), “until the mid-1970s the Portuguese higher education system was clearly an elite system,” with low enrollment levels. In the 1980s and in the first part of the 90s, a significant number of private players emerged. The growing of the HE private sector stopped in the last years of the twentieth century. On its turn, the emergence of the polytechnic subsystem was intended to have a strong applied and technical emphasis and a marked vocational orientation adapted to regional needs (Winckler et al., 2018). While universities are mainly located in cities, a significant number of polytechnical institutions are situated in low density regions, far from coastal areas.

Public institutions (both polytechnic schools and universities) are influenced by some governmental nationwide policies regarding the number of applications allowed and tuition fees for first degrees and there are also common standards for ranking students’ degree preferences and their grades in secondary school and on national exams. Private institutions, on the other hand, are free to determine the number of available applications and the tuition fees they charge. However, there are some important differences between universities and polytechnic institution as to the possibility of offering third cycle programs, with, up to now, universities only being able to give PhD degrees. Moreover, although both polytechnics and universities engage in research activities and projects, the importance given to research is substantially higher among universities. On the opposite, polytechnic institutions capture the majority of mature students (+23 years old) and offer more vocational study programs. It is interesting to notice that, as highlighted by Sin et al. (2017), no statistically significant differences exist between universities and polytechnics in the results of accreditation processes.

Private higher education institutions are subject to the Ministry of Education and are governed by the Statute of Private and Cooperative Education. In order to be part of the system, private HEI have to obtain prior recognition of the Ministry with the authority of the HE. All the courses delivered by public and private institutions that grant an academic degree must also obtain an accreditation from the Portuguese Agency for Assessment and Accreditation of Higher Education (A3ES).

In 2019, there were around 385.000 students enrolled in Higher Education, 316.000 in public institutions and 69.000 in private institutions (Source: <https://www.pordata.pt/Portugal>). Around

248.000 were studying in universities and 137.000 in polytechnics (<https://www.pordata.pt/Portugal>).

All Portuguese HEIs (public and private, universities and polytechnics) charge tuition fees to students, with the government establishing for public institutions the maximum of €697 per year for bachelor's degrees (academic year 2020/2021), an amount that has been decreasing over the last years.

3.2.2. Accountability for Whom?

When analyzing the main stakeholders of HEI in Portugal, to whom they must be accountable, Central government clearly emerges as a major reference. Following a period of high centralization, the self-regulatory model that has been consolidated over the last decades after the release of the *Lei de Autonomia Universitária* (University Autonomy Law or Law 108/88) was an important landmark in the change towards a new type of relationship between government and HEIs. Institutions were awarded “statutory, scientific, pedagogic, administrative, financial and disciplinary autonomy.”

Given their importance, scientific and pedagogical autonomy are stressed. Scientific autonomy consists of the ability to define, program, and execute research and other scientific activities. On the other hand, pedagogical autonomy encompasses the ability to draw up curricula, define curricular unit objects, define teaching methods, affect resources, and choose knowledge assessment processes (<https://www.dges.gov.pt/en/pagina/portuguese-higher-education-system>). Moreover, as stated in the Ministry web page, these autonomies include subjects such as the specific conditions of entry into study cycles, the conditions of study cycles, study plans, precedence and evaluation schemes, the prescription regime, curricular transitional norms, deadlines for issuing academic documents, changes in schedules and operating regimes, or deadlines for responding to requirements.

As it usually happens, increased levels of autonomy have been accompanied by new mechanisms of control, especially in what refers to the pedagogical activities carried out by academics, and by the replacement of *ex ante* by *ex post* forms of supervision (Carvalho & Diogo, 2018).

Likewise, the steps given to increase institutional autonomy were followed by changes in HEI governance models.

In this regard, the Law 62/2007 established the Legal framework of tertiary education institutions (RJIES), which introduced important changes in the governance of Portuguese HEIs. Until then, universities were almost exclusively run by academics with high level of professional self-regulation and rely mainly on collegial decision-making. With the new diploma, some governance bodies became extinct, e.g., the University Senate, and others were created, like the General Council. The participation of lay members in university governance became obligatory. The possibility of universities to become foundations was also introduced. In fact, the diploma establishes the possibility of HEI “adopt an institutional model of organization and management deemed most appropriate for the performance of their mission, as well as the specificity of the context in which they operate.”; subject to compliance with the law. HEI adopting the foundational form enjoy a greater degree of organizational autonomy (i.e., have more freedom to decide on their own internal governance, institutional leadership and accountability structures).

Before the RJIES, Portuguese universities had four governance bodies: the Rector, the Academic Senate, the Assembly and the Administrative Board. After the new legislation, these bodies were reduced to three: the Rector, the General Council and the Management Board. Universities that opted for a foundational model have a Board of Trustees. With these changes in governance models, the importance of some external stakeholders was enhanced. An evidence of this move towards greater openness of HEI to external stakeholders’ participation is the fact that the General Council (the Board that elects the Rector based on an international application process and that monitors its action) has representatives from internal actors (academics, students and non-teaching staff) but also from external stakeholders. Thus, the General Council (composed of 15–35 members, depending on the size of each institution), has representatives of academics and researchers (55%), student representatives (15%) and publicly recognized external representatives (30%).

All these changes show that, even if Central Government remains a major stakeholder, HEI are increasingly aware of the need to disclose information relevant to a wide range of parties,

including students, parents, and politicians. This marks a path towards the increase of horizontal accountability.

In terms of financial accountability, one can say that Portuguese HEIs mainly remain accountable to the Central Government although other important sources of funding have been gaining importance. As Teixeira (2009) highlights, HEIs have obtained increased financial autonomy, but at the same time, they face a more demanding attitude by state authority in terms of public funding, though, for example, the emergence of conditional funding. Once again, HEI choosing the foundational regime, have more freedom to decide on diversification of sources of income, on the internal allocation of public and private funds and to borrow funds on the capital market. As an example, those universities that became public institutions ruled under private law (Foundations) were allowed to derive two-thirds of their budget from other sources. However, in general, despite these changes, Portuguese HEI are still highly dependent on government income, which is mainly associated with student numbers.

At the same time, reporting requirements have substantially increased (Carvalho & Diogo, 2018). Teaching, research, and financial performance all need to be reported to external agencies. In what concerns teaching activities/study programs, the A3ES is a very relevant stakeholder. On the other hand, research centers are evaluated by the Portuguese Foundation for Science and Technology, in a process that involves international and national experts. Public funding is assigned according to the research centers classification. Finally, in Portugal new audit and accountability bodies were also created, like the Auditor and the Management council (which controls Rector Actions).

3.2.3. Legal Framework

The changes implemented in the Portuguese HE system described above promoting greater autonomy and more open governance models have also be accompanied by increased control of public expenditure, with institutions having held more responsible towards the Government and the society in general (Fonseca et al., 2020). In this regard, as it happens in other areas of public management, auditing in HE can assume a preponderant role, not only in validating financial information, by assessing compliance with standards and rules and thereby verifying financial execution legality and regularity, but also in controlling non-financial information (Fonseca et

al., 2020). Auditing is thus regarded as a response to the obligation of rendering accounts transparently, and in an accurate and accessible way.

Financial accountability to the State is regulated by Law no. 37/2003, which concerns the financing of higher education and institutes a calculation formula. Within this legal diploma, the legislator establishes that accountability should be based on the following documents: (a) balance sheet; (b) profit and loss statement; (c) budgetary execution statement (one for revenue and another one for expenditure); (d) cash-flow statement (displaying the budgetary performance in cash terms); (e) financial situation statement; (f) notes to the financial and budgetary statements; (g) management report; and (h) auditors' opinion. Part of those statements are accrual: financial statements are accrual, budgetary reports statements are cash, The Law no. 37/2003 also clarifies that the financial data are based on a consolidated (i.e., all faculties and research entities) financial reporting of the higher education institution.

In line with happens in Public Administration as a whole, individual performance evaluation is compulsory. University academic staff is typically evaluated on 3-years cycle based on research, educational/teaching activities, and third mission criteria.

Given the shortcomings of financial reports, other forms of reporting have been developed. Sustainability reports are voluntary, but communicate relevant information to stakeholders, concerning the efforts developed by HEIs in economic, social, and environmental dimensions (Alonso-Almeida et al., 2015). In a study conducted by Aleixo and Azeiteiro (2016), where the websites of the public Portuguese HEIs were analyzed, it was concluded that the majority of the institutions are at early stages in what the measurement and communication of sustainability results is concerned. Silva (2017) also reports that only 3 HEIs published sustainability reports on their own, whereas 8 others incorporated sustainability performance indicators in other documents (management reports, activity reports, strategic plans, or consolidated financial reports).

According to the RJIES, all HEI must have an external auditor that controls their financial and assets management and twice a year external audits must take place. Moreover, from 2008, as established in the Law 54/2008, all public administration entities, including HEI, are obliged to

have plans for managing the risk of corruption and related infractions. As part of this priority, HEI are expected to improve internal control systems and regularly carry out audits.

According to the control framework in the Manual of Procedures of Control of the Portuguese Court of Auditors (Tribunal de Contas, 1999), internal auditors are the main actors in internal auditing in HEIs in Portugal. A recent study conducted in the Portuguese HE setting (Fonseca et al., 2020) stresses that Internal auditing tends to become increasingly important as its role expands to embrace performance management assessment, as well as risks assessment. The study also shows that financial statement audits is still the prevailing type of auditing, carried out by almost all responding institutions, followed by projects or programs auditing. According to the authors, external audits by the Court of Auditors happened in the last 5 years in about half of the HEI.

3.2.4. Accountability Issues

In terms of accountability and transparency instruments, Portugal has clearly received the influence of supra-national institutions, such as the OECD and the EU, visible in the emergence of a strong evaluative culture, with an emphasis on measuring, assessing, and benchmarking performance. Accordingly, HEIs are expected to exhibit high levels of accountability and transparency about the way resources are applied and the return on the use of resources, many of them public.

As it happened in other contexts, Portugal has introduced several “soft governance mechanisms. Such mechanisms made it possible for the State to replace direct control over the HEIs with indirect supervision over HEIs. Quality assurance mechanisms have been regarded as essential tools in this regard.

The website of the Directorate General of Education and Science Statistics (DGEEC) provides a wide range of statistics concerning the number of vacancies, the occupation rates, the number of first-year enrolled students, profile of the new diplomats, and the number of teaching staff/professors, among others. General information about all the degrees existent in the various HEIs is also publicly available in the same website, including data about the graduates of each course who are unemployed. Some databases can be downloaded as excel files. Every year, a few national-wide surveys are conducted. This is the case of the RAIDES (survey of the students

enrolled and graduated in the HE system) and of the ICPTN (survey administered to measure the scientific and technological potential of all R&D units, whose response to the questionnaire is mandatory). The research performance of the HEIs in terms of publications in indexed journals and average number of citations is equally available to the general public.

There is open access to the national register of the thesis and dissertations produced in the Portuguese HEI since 2013, with the vast majority of the documents available for download. Each university also develops their own repository, with a growing number of open access documents.

The idea of open access to data and publications has recently been extended and, in line with the Open Science principles (EU, 2020). Universities are expected to work collaboratively with society and companies, sharing knowledge and the potential social and economic impact of their activities by leveraging the development of new products, services, businesses, and companies. The concept of scientific social responsibility has been reinforced. The movement has been initiated by the EU initiatives that have been changing the rules associated with funding. In Portugal, the Foundation for Science and Technology (FCT) has published its Open Access Policy and the FCT policies on open access come into force in 2014. The policy applies to papers in scientific journals, conference proceedings, posters, books and book chapters, monographs, Masters and PhD theses, which according to the policies adopted should be made available and deposited in one open access repository. Thus, the RCAAP (*Repositório Científico do Acesso Aberto de Portugal*) is only one, even if probably the most well-known, result of the Open Science movement in Portugal. It plays a crucial role in increasing the visibility of the scientific production of the Portuguese universities.

Within the collaborative approach to science, many Portuguese Universities are also involved in Citizen Science projects. Citizen science is emerging as a new form of interaction between scientists and citizens, allowing for social participation and involvement in scientific activities. It may assume many forms and cover a wide range of topics. Many projects deal with great societal challenges and threats, such as climate change, biodiversity loss, pollution, habitat destruction, or health quality. In 2019, a portal has been launched with the aim of aggregating the various

projects and initiatives, thus enhancing the accountability towards the society as a whole. Yet currently the portal is still under development.

On the topic of quality assurance and accreditation, HEIs in Portugal follow the guidelines issued by the ENQA (European Association for Quality Assurance in Higher Education) and the European Quality Assurance Register for Higher Education (EQUAR). The European Standard Guidelines (ESG) play a major role. The “*Agência de Avaliação e Acreditação do Ensino Superior*” (Agency for the Evaluation and Accreditation of Higher Education) is the competent authority to evaluate and accredit HEIs and their study cycles. This Agency is an independent body *vis-à-vis* state and institutions and aims to promote and ensure quality in higher education. In addition to the previous accreditation of study cycles to be created, that Agency also carries out regular accreditation of the study cycles that are in operation.

Moreover, quality assurance, and accreditation processes in particular, have been responsible for producing a large amount of information on HEIs performance and functioning that is publicly available. The Agency website gives access to the self-assessment reports submitted by each institution/study cycle, as well as to the Agency decision document.

The influence of international rankings, such as the Times Higher Education, the QS or Shanghai league tables, is also visible in Portugal. Despite many criticisms (e.g., Jongbloed et al., 2018), they are used as a market communication tool by the best institutions to attract students and receive considerable attention from the media. More recently, a new type of ranking has been attracting some attention too: the U-Multirank. Contrarily to other countries, there are no domestic rankings in Portugal, at least with some impact. Universities often publish their rankings on the website as a marketing tool.

3.3. The Italian Case [Study](#)

3.3.1. Introduction

In Italy higher education is organized in several universities and institutions for higher education addressing to Arts (e.g., *Accademia delle Belle Arti*), Music (e.g., *Conservatori*), Dance (e.g., *Accademia Nazionale di Danza*), and Acting (e.g., *Accademia Nazionale di Arte Drammatica*).

In Italy there are 68 Public—i.e., mainly funded by the Public Sector—Universities (*Università Statali*, literally “State universities”) and 38 Private—i.e., mainly funded by the private sector actors/institutions—Universities (*Università non Statali*) distributed in the 20 Regions of the country. Every Italian region has at least a public university, apart from *Valle d’Aosta* region hosting only a private university.

Among public universities there also are four Polytechnical universities (in Torino, Milano, Ancona, and Bari), and six universities with special status attesting the extremely high level of quality of their teaching and research activities, especially in scientific areas of research (namely Pavia, Trieste, two in Pisa, Lucca, L’Aquila-Gran Sasso). Unlike the Netherlands and Portugal cases, Polytechnical universities in Italy are simply publicly funded universities specialized in scientific and technological disciplines, especially engineering and architecture, and some of them can show off excellent results in the research activity and in publications in the scientific-technological domain.

In the AY 2017–2018 there have been around 1.5 million students in public universities (around 920,000 enrolled in bachelor’s degree programs and 600,000 in master’s degrees and similar) and 195,000 students in private universities (bachelor degree and master degree); while post-graduate students (enrolled in PhD programs, graduate schools, and post-graduate masters) have been, respectively, around 73,700 in public universities and 14,500 in private ones. As about the number of workers in universities: in public universities work around 84,000 people with academic roles (Faculty), while people with administrative roles are around 51,000 (in private universities, respectively, around 12,000 and around 5000). (MIUR, *Ufficio Statistica e Studi*, 2020).

3.3.2. Accountability for [Whom?](#)

Public Universities, as every Italian Public Sector entity, since the Dlgs 150/2009 are expected to disclose in their institutional website almost every official document concerning the institution itself, organization and HRs, the contracts with external workers and organizations, official acts, tendering, agencies, grants/contributions/subsidies, real estate, and asset management, plans and reports management, and performance both financial and non-financial... Therefore, since 2009 budgets, financial reports, relations, performance plans, and reports must be published online in

the dedicated website section called “*Amministrazione Trasparente*” (literally Transparent Administration) of the single public Sector entity, and therefore of the individual HEI. Even though the list of documents and information to be disclosed was large since the enactment of this rules, the implementation has been gradual, and it took some time. So, information and data about each university are usually available and easy to access to, but the usability and understandability of such information for the public it is not very high since it is usually provided in official reports, plans, budgets, or balances in PDF format and seldom in open format.

Therefore, on the one hand, considering the vertical accountability, the main external stakeholders for public-funded universities are for sure the Italian Ministry of Education, University and Research (MIUR—<https://www.miur.gov.it/>), who is the main external funder. Some other relevant external funder and stakeholders often are banking foundations and other institutions promoting research and education programs. But, on the other hand, considering the horizontal accountability issue, present and future students, their families and in general the socio-economic stakeholders and their representative and societal associations are lay actors playing a stakeholder role for each individual university and HEI. In addition, the Italian Ministry of Education, University and Research collects and afterwards provides many figures, statistics, indicators and data, also through Open Data (Italian Open Data License V2.0—[IODL 2.0](https://www.iodl.it/)), about HEIs and Services to Students in the website Ustat (*Portale dei Dati dell'Istruzione Superiore* on <http://ustat.miur.it/>) available to the public.

The Ministry also provides information about the financial and economic situation of Universities in the website *Bilanci Atenei* (Reports of Universities <https://ba.miur.it/>) offering information about the financial statement data, the indicators of personnel expenses, debt and economic and financial sustainability, as well as; the collection of the legislative rules of interest by providing also information relating to the composition of the boards of auditors. The website is organized in three large sections: University consolidation (from homogeneous drafting of final accounts), legislative references, and a Dashboard useful for searches on data about income and expenses of the universities over years for professionals and laymen.

Conversely, data about the indirect impact of university performance is provided by *Almalaurea* (<https://www.almalaurea.it/>) an Interuniversity Consortium founded in 1994 which represents 76 universities and approximately 90% of the graduates who have come out of the Italian university system every year. The Consortium is supported by the member universities, by the contribution of MIUR, by companies and entities that use the services offered. *AlmaLaurea* is recognized as a Research Institution and its Statistical Office has been a member of Sistan, the National Statistical System since 2015. It carries out two census surveys each year on the profile and employment status of graduates 1, 3, and 5 years after graduation, returning to the participating universities, the MIUR, the National Agency for the Evaluation of the University System and Research (ANVUR) reliable documentary bases to facilitate the planning, monitoring, and evaluation processes of the decisions taken by universities. Among other activities, it also monitors students' study paths and analyzes the characteristics and performance of graduates on the academic and employment front, allowing for comparison between different courses and places of study.

3.3.3. Legal Framework

After the reform brought by L. 240/2010, Universities adopted accrual-based accounting, with a university—economic budget and a budget of investments, and the financial statements containing Balance sheet, Profit and loss statement, Cash-flow statement, Notes to the annual report, and an external auditor's statement on true and fair representation of financial position as well as compliance to legislation—(Dlgs 19/2012). In addition, Universities publish performance plans and reports (Dlgs 150/2009), and consolidated reporting has become compulsory since 2016. Finally, the participation of lay members in university governance became obligatory since some of the members of the Board of Directors of the University must be external to the university Faculty or students. Universities and HEIs are traditionally endowed with autonomy from a scientific and pedagogical/educational point of view; recent reforms in the public sector, and in particular in HEIs introduced several *ex-post* controls aiming to performance evaluation of management, education/teaching, research and third mission results and outcomes, but also requiring the accomplishment of several rules and requirements. These reforms offered opportunity for accountability and performance evaluation, even though it is sometimes difficult to define what performance and how to measure it (Mauro et al., 2020).

The funding allocation system for universities has been changed over time and it is now partially results-driven, thus strengthening the need for disclosing financial and non-financial information and emphasizing the relevance of the results achieved by institutions. The concerns on financial sustainability have been increasingly integrated with concerns on different dimensions of performance.

In addition to addressing and coordinating the system, the Ministry MIUR performs a central function for the functioning of the university system by allocating annual funding to public universities and legally recognized private universities. Public universities are assigned annually the Ordinary Financing Fund (FFO) intended to cover institutional expenses, including personnel and operating costs. To the functioning of legally recognized private universities, the State annually attributes the contribution provided for by Law 243 of 1991.

The regulatory evolution of recent years has radically changed the way in which public resources are attributed to the university system by introducing criteria that gradually reduce the weight of funding on a historical basis in favor of parameters such as: the standard cost per student; the prize share in relation to the results of teaching and research; equalization measures to safeguard particularly critical situations.

Still in the context of the annual funding allocated to the university system, there also are a series of specific interventions which, although part of the FFO, have restricted destinations. The main ones are the fund for the support of young people and to encourage student mobility (article 1, paragraph 1, Law Decree 105 of 2003 converted into law 170 of 2003); The fund for postgraduate scholarships for PhD; and resources for the extraordinary recruitment plans for Professors and Researchers.

For 2019, the allocation in the State budget for the financial year 2019 and for the three-year period 2019–2020 ~~is~~ is equal to € 7450 ml. In 2018, the FFO reward share was 23%, 80% broken down based on the 2011–14 results of the assessment of quality of research VQR. Law 98/2013 established that the FFO's reward quota increases year by year up to a maximum of 30%.

3.3.4. Accountability Issues

As about the disclosure of information about research and its evaluation, the Agency for the Evaluation of the University and Research System ANVUR (*Agenzia Nazionale di Valutazione del Sistema Universitario e della Ricerca* on <https://www.anvur.it/>) was established in 2006 by the Ministry of University. It is meant to oversee the national public quality assessment system of universities and research bodies. It takes care of the external evaluation of the quality of the activities of the Universities and Research Bodies receiving public funding and directs the activities of the Evaluation Units. Finally, it assesses the effectiveness and efficiency of public funding programs and incentives for research and innovation activities. ANVUR is required to evaluate the results of research mainly through peer reviews.

Academics are required to update their profile in the Repository IRIS (Institutional Research Information System) of each HEI; IRIS repositories are based on the international platform DSpace, integrated with the most important publishing metadata providers and international bibliometric information (Web of Science, Scopus, CrossRef, PubMed), uploading their research products, but also informing about their third mission activities.

Information about research and publications from IRIS are usually disclosed in the website of the Department/Institution the academic belongs to and usually in the official personal page of the academic in the university website, together with information about his/her teaching activities. The IRIS websites are used by the Ministry and its agencies to collect information about research and third mission activities of the academic and of the department/institutions he/she belongs to in order to periodically (every 5 years) evaluate it through the VQR (*Valutazione Qualità della Ricerca* on <https://www.anvur.it/attivita/vqr/>) system.

Aggregated data about research performance in different Universities and Departments are publicly disclosed by ANVUR after the end of the evaluation process. As mentioned in the previous paragraph, the VQR results are also used for the allocation of the rewarding share of the Ordinary Financing Fund (FFO— *Fondo di Finanziamento Ordinario*) of Public Universities.

Considering the evaluation and disclosure of information about performance in teaching activities, in Italy since 2013 is operating a management, (self) assessment and evaluation system called AVA system. The AVA system (*Autovalutazione*— *Valutazione periodica*— *Accreditamento* on <https://www.anvur.it/attivita/ava/>) is meant to Self-Assessment, Periodic

Evaluation and Accreditation. Its objective is to improve the quality of teaching and research carried out in universities, through the application of a Quality Assurance (QA) and accreditation model which follows the *Standards and guidelines for quality assurance in the European Higher Education Area* (ESG) issued by the ENQA (European Association for Quality Assurance in Higher Education) and revised with the European Quality Assurance Register for Higher Education (EQUAR). The Italian Quality Assurance model is based on internal design, management procedures, self-evaluation, and improvement of training and scientific activities and on an external audit carried out in a clear and transparent way. Afterwards, the audit translates into an accreditation judgment, the result of a process through which a University (and its Study Courses) are recognized as having (initial accreditation) or the permanence (periodic accreditation) of the Quality Requirements that make it suitable for carrying out its institutional functions. Thus, Italian regulation requires not only to implement information systems to assess the quality of research, teaching, and third mission performance, but prescribes in detail what system should be used and how.

Teaching activities and the organization of single courses and of bachelor/master's degree programs are also assessed by students themselves (OPIS — *OPinioni Studenti*). Aggregated results are usually disclosed on the website of departments/institutions and discussed with students when possible. In addition, every Department is endowed with a Commission, called *Commissione Paritetica*, composed of both teachers and students (max 10 people: 5 teachers and 5 students) who meets periodically to make judgments on teaching activities and quality assurance documents. Teachers are proposed by the Department Director and appointed by the Department Council; they must be part of different study courses (but must not hold incompatible positions); while students are enrolled in different study courses and designated by the Student Council.

University academic staff are evaluated on research, educational/teaching activities but also on third mission initiatives/activities. This evaluation is usually working at national level, and it involves the department/institution, and consequently the University itself, not the single academic people.

Some financial incentives can depend on the positive evaluation of the research and teaching performance locally or at national level. In fact, Universities and Departments can establish some peculiar methods of additional evaluation and incentives provision connected, for instance, to the results of the VQR or the evaluation of students.

In Italy Universities sometimes appear in international rankings, like Times Higher Education, the QS or Shanghai league tables, but of course can be evaluated and compared internationally through U-Multirank. On the other hand, at national level, there are at least two rankings that are considered by the public when assessing a university, especially for marketing purposes: the Sole 24 ore Universities Ranking—[provided by the national economic newspaper Il Sole24ore](#)—[and Censis¹ Universities Ranking.](#)

In addition, it is relevant to mention European Researchers' Nights,² an initiative funded by the European Commission's Research and Innovation Framework Programme H2020 (2014–2020) by the Marie Skłodowska-Curie actions. These public events are dedicated to bringing researchers closer to the public. They showcase the diversity of research and highlight the impact of research on our daily lives. The aim is also to motivate young people to embark on research careers. The events promote how researchers contribute to our society by displaying their work in an interactive and engaging forum. This is also a relevant instrument for the disclosure information about performance results in Teaching, Third Mission (and Research) towards students, families, and local socio-economic system. They are very common in Italian Universities.

It is also possible to identify some interesting innovative projects related to the adoption of voluntary instruments of social and/or environmental reporting, such as Social Reports, Environmental Reports, Sustainability Reports, or Integrated Reports (e.g., Mauro et al., 2020). Some universities were also able to obtain an environmental certification, such as Ca' Foscari University of Venice obtained the LEED Certificate (Leadership in Energy and Environmental Design) for the historical buildings hosting the Rectorate.

¹ Censis, *Centri Studi Investimenti Sociali* (i.e., Center for Social Investment Studies), is a socio-economic research institute founded in 1964. <https://www.censis.it/>

² https://ec.europa.eu/research/mariecurieactions/actions/european-researchers-night_en

4. Discussion and Conclusions

In this contribution we offered a general overview of the present accountability requirements and we compared the instruments or resolutions, rule-driven or voluntary, adopted in three European countries to propose a general assessment of the degree of transparency and accountability of public-funded HEIs. Both similarities and differences in accountability and transparency, but also in availability and usability of information, are possibly related to the specific regulation of transparency and accountability of quality in HEI in each country. On the other hand, the differences we identified could be therefore related to the institutional differences and normative backgrounds, but also, to the different national practices and confidence with transparency and accountability in public sector institutions.

Nevertheless, some *analytical and critical reflections on the case studies* findings are possible. Considering the *three main groups of regularly used transparency instruments* identified by literature: quality assurance and accreditation schemes, rankings and bibliometric systems, and performance agreements/contracts between a HEI and government or funding authorities—it is worth to highlight some reflections inspired by the three countries case studies accomplished.

As about *quality assurance and accreditation schemes* at both national and international level, it is evident that they could be both considered as policy tools put in place by public authorities, and as conditions to be accomplished in order to obtain not only the recognition of educational programmes, but also for funding from national ministries and agencies. In effects, the accreditation at national level of educational programmes is *compulsory* in almost all European countries. On the other hand, accreditation at international level is totally *voluntary* and it offers the opportunity to enter in the *élite* of teaching programmes which offers significant visibility and prestige, also at international level. From this issue emerges the relevance, also at operational level, of agencies in charge of HEIs assessment, evaluation, and accreditation. They

are composed of both national and foreign auditors, and they operate a transversal analysis of HEIs embracing different activities, objectives, results, and expected impacts involving mainly external stakeholders.

Rankings and bibliometric systems are, as above mentioned, mainly originated by private initiatives (e.g., rankings produced by media organizations). The case studies presented in this contribution show that, despite some differences in the experiences portrayed in the Netherlands, Portugal, and Italy, they tend anyhow to reflect the growing marketization of Higher Education Systems all around Europe which deeply influences academics' attitude towards research and indirectly also teaching and third mission activities (see, for instance, van Helden & Argento, 2020a) and could drive to the emergence of a new kind of accountability: *competitive accountability*, i.e. a form of public accountability through a research governance technology and its performance-based demand for academic researchers as producers of economic and societal impacts (Watermeyer, 2019). *Internal rankings*, linked with quality assurance and only seldom to accreditation schemes (since they are mainly focused on research activity), are also observable inside different HEIs, and are functional to the distribution of public funds. Thus, they also determine effects on HEIs recruitment and incentives policies and indirectly on their governance. This relationship needs to be further investigated.

Finally, with reference to *agreements/contracts* between a HEI and government or funding authority to *guarantee some performance targets* in research, teaching, and third mission, we identified some differences involving the level of autonomy accorded to HEIs in the three countries experiences and the inter-institutional relationships. In effect, while in Italy the ministry and agencies not only require the establishment of HEIs performance evaluation systems, but also prescribe in detail what system should be used and how; in the Netherlands and Portugal the how of implementation is left to universities rather than based on detailed prescriptions from higher authorities. These centralized and decentralized approaches to the implementation of performance information systems are related to the kind of accountability—vertical or horizontal—that is privileged in each country, in accordance with the existing national regulation (Table 1).

Table 1 The implementation of the ~~3~~-three main groups of regularly employed transparency instruments in HEIs in the Netherlands, Portugal, and Italy

	The Netherlands	Portugal	Italy
Quality Assurance & Accreditation Schemes	Internal: compulsory (also for obtaining public funds) International: voluntary (élite and promotion)	Internal: compulsory (also for obtaining public funds) International: voluntary (élite and promotion)	Internal: compulsory (also for obtaining public funds) International: voluntary (élite and promotion)
Rankings (and Bibliometric Systems)	Competitive accountability for public funds, recruitment, and incentives policies and indirectly on the HEI governance	Competitive accountability for public funds, recruitment, and incentives policies and indirectly on the HEI governance	Competitive accountability for public funds, recruitment, and incentives policies and indirectly on the HEI governance
Agreements/Contracts on HEIs Performance Targets	Quite decentralized approach to the implementation of performance information systems → more horizontal accountability	Quite decentralized approach to the implementation of performance information systems → balance horizontal & vertical accountability	Quite centralized approach to the implementation of performance information systems → vertical accountability prevalence

Source: Authors' analysis

In addition, it is worth to debate about the following *critical issues*, concerning, respectively, the identification of the stakeholders towards whom HEIs seem to be effectively transparent and

accountable, the transparency, and the effective autonomy of HEIs' activities, emerging from the case studies.

First, *what categories of external stakeholders are effectively informed in the three countries we considered, so towards whom HEIs seem to be effectively transparent and accountable?*

In general, we observed quite a strong emphasis *on accountability towards public or private funders/sponsors, to future students—both domestic or from abroad—and their families, and to actual students and families.* On the other hand, information intended for society, politicians, and the socio-economic setting, despite the inclusion of people not belonging to the HEI in their governance bodies, look much more limited. In particular, we identified a *relatively low attention on research disclosure for laymen*, notwithstanding of science/society initiatives we mentioned in the case studies. It does not mean that research information is not available, but it seems more professional oriented. As above mentioned, some collaborative approaches have been trying to foster the development of *new and more mature forms of communication between HEIs and not academic stakeholders*, for instance, through Citizen Science projects which are increasingly emerging in EU countries. HEIs in the three countries we considered give some visibility to such projects on their webpages.

Focusing on funding of research and education activities, *private funding of HEIs research* does not appear very significant compared to public funding both in Portugal and Italy. In Italy some private foundations, especially bank foundations offer some funds for research and teaching activities that could address research towards some areas more profitable or simply more popular in the local or national contest. In the Netherlands, the differences between universities and polytechnics are also related to funding, as above mentioned. Particularly for non-public commissioned research, disclosure of information may be limited, since the commissioner could be interested in research in strategic areas (e.g., in drugs, chemicals, or military areas) asking researchers for a low profile and reduced disclosure of the results of research for security or competition reasons.

Second, it is significant to concentrate attention on the *transparency issue with special regard to societal results of higher education and research, to various stakeholders and to a (highly competitive) international audience.*

From the analysis of the three case studies, we could recognize, as we stated above, that the disclosure of the results of higher education and research is *more focused to experts*, while considering laymen they seem to privilege some categories of stakeholders (funders and actual/future students, also at international level). Overall, for the Portuguese and Italian case, it is possible to argue that HE institutions have been accountable to external stakeholders, especially in terms of what they are delivering with the public resources assigned to their research activities.

However, the weakest area in terms of transparency of HEIs' performance is for sure that of transfer and consulting activities. In general, the absence of national-wide portals aggregating information in some research and teaching activities for all HEIs also makes performance comparison exercises difficult.

Nevertheless, it is worth to highlight *how information is effectively disclosed to external stakeholders*.

For teaching activities and programs, all countries provide information (course units, ECTS, competencies developed, employability, program accreditation, etc.) in the *institution's webpage*, usually at the Faculty/Department level. However, performance indicators, such as cost/student, average time of degree completion, and teacher/student ratio, etc., are not always easily accessible. When they are available to the public, they are usually part of management reports or program reports, making their access and usability relatively low. On the other hand, programs that rank high in international rankings make such information highly visible to attract students' applications and improve the institution reputation.

In addition, with reference to the *disclosure of information about the research results, knowledge transfer, and community engagement*, apart from Citizen Science projects, not only it is usually minimal, but when available, it is *highly scattered*, and it is necessary to visit different universities and department official websites in the three countries we compared in the present contribution. Management reports prepared centralized for the whole institution often ignore many activities that are undertaken at the Faculties/Schools level. However, for instance, in Portugal, the national initiative of launching a portal that could act as a single point of access to these initiatives has not yet produced the desired results. Therefore, unless citizens know exactly what they are looking for, *information* on them is *not easy to find*. This is a shortcoming given

that, by nature, Citizen Science projects are expected to have a high social and economic impact in the communities.

Furthermore, the *Open Access policies* have been influencing the three countries analyzed over the last decade. In the Portuguese case, these policies have led to a high level of disclosure of research results and publications. For publications, the information is easier to be accessed by any external stakeholder since a national repository exists. For research projects publicly funded, namely by the Foundation for Science and Technology, besides the obligation to disclose the purposes and results through websites specifically dedicated to each project, there is also relevant information centralized in the FCT institutional webpage, in terms of the amount received, research team, institutions involved, and funding amount received. In Italy, as mentioned above in the country-case, there are many centralized websites with open data about financial and some non-financial performance of HEIs, but a centralized website with all the products of research is not completed yet and information is still scattered and not always open access. In the Netherlands Open Access policies have been implemented since longer time, so, as highlighted in the case study, data and information are a little more easily recoverable for laymen, but the effective transparency matter is still open. According to Argento and van Helden (2021) particularly performance information for HEIs needs reconsideration leaving more space for professionals to focus on core research and teaching activities than on ambitions to be in top rankings.

Thus, HEIs seem to be transparent but especially towards expert stakeholders who know exactly what to look for and where, since performance information is often scattered and available on wide documents, making the access and usability relatively low. Moreover, the use of Open Data is increasing and improving in the three countries but still not totally satisfying in transparency terms.

Third, it is worth to focus on the *role of rules and again on the level of autonomy accorded to HEIs*. As above stated, the information systems about evaluation of research and teaching performance implemented in the three countries seem based on two different approaches: more centralized in Italy, while in the Netherlands and in Portugal it is much more decentralized and autonomous. These centralized and decentralized approaches to the implementation of

performance information systems resonate with the reflections we expressed about formal autonomy contextually and politically defined (e.g., Carvalho & Diogo, 2018), like in Italy, and a more effective autonomy accorded to HEIs emerging in Portugal and especially in the Netherlands. As above referred, even though in the last decades HEIs have been nominally awarded with more responsibilities and autonomy, they can be declined in different ways and sometimes they are matched with the increase of vertical controls, also ex ante, and to significant restrictions and rules, which de facto reduce everything to a formal or limited autonomy, like in oversight regulation mode of higher education (Lodge, 2015).

At the operational level, these approaches have disadvantages as well as some possible advantages, and should be further investigated, especially considering that both Italy and Portugal are countries endowed with institutional Napoleonic traditions, but their national governments adopted rather different attitudes to this issue.

The above presented analytical and critical reflections on the current implementation of instruments and systems for the disclosure of performance results and impacts of HEIS activities in the Netherlands, Portugal, and in Italy to improve transparency and accountability towards external stakeholders, need be further investigated both in theory and practice. In fact, they suggest several evocative open questions concerning some institutions fundamental for society and for the creation of shared public value, but whose mission, activities, and management are quite peculiar and intricate to perform and fulfill.

References

- Aleixo, A. M., Azeiteiro, U. M., & Leal, S. (2016). Toward sustainability through higher education: Sustainable development incorporation into Portuguese higher education institutions. In Filho, W. L., & Davim, J. P. (eds) Challenges in [h](#)Higher [e](#)Education for [s](#)Sustainability. Springer, New York, 159-187.

- Alonso-Almeida, M., Marimon, F., Casani, F., & Rodriguez-Pomeda, J. (2015). Diffusion of sustainability reporting in universities: **C**urrent situation and future perspectives. *Journal of Cleaner Production*, 106, 144–154.
- Amaral, A., & Teixeira, P. (2000). The rise and fall of the private sector in Portuguese higher education, *Higher Education Policy*, 13(3),245–266.
- Argento, D., & Helden, J. van (2021) New development: University managers balancing between sense and sensibility, *Public Money & Management*, 41 (6), DOI:10.1080/09540962.2021.1890923.
- Armstrong, E. (2005). Integrity, transparency and accountability in public administration: Recent trends, regional and international developments and emerging issues. New York: United Nations.
- Barberis, P. (1998). The **n**New **p**Public **m**Management and a new accountability. *Public Administration*, 76 (3), 451–470.
- Behn, R.D. (1998). The **n**New **p**Public **m**Management **p**Paradigm and the **s**Search for **d**Democratic **a**Accountability. *International Public Management Journal*, 1, 131–164.
- Blair, H. (2000). Participation and **a**Accountability at the **p**Periphery: Democratic **L**ocal **g**Governance in **s**Six **c**Countries. *World Development*, 28(1), 21–39.
- Bovens, M. (2005). Public **a**Accountability, in Ferlie E., Lynn Jr. L.E., Pollitt C. (eds), *The Oxford **h**Handbook of **p**Public **m**Management*. Oxford: Oxford University Press.
- Bovens, M. (2007). Analysing and assessing accountability: A conceptual framework. *European Law Journal*, 13(4), 447–468. doi:10.1111/j.1468-0386.2007.00378.x.
- Capano, G. and Pritoni, A. (2020), Exploring the determinants of higher education performance in Western Europe: A qualitative comparative analysis. *Regulation & Governance*, 14: 764–786. doi:10.1111/rego.12244.

Carvalho, T. & Diogo, S. (2018). Exploring the relationship between institutional and professional autonomy: A comparative study between Portugal and Finland. *Journal of Higher Education Policy and Management*, 41: 18-33.

Chu, A., & Westerheijden, D. F. (2018). Between quality and control: **W**hat can we learn from higher education quality assurance policy in the Netherlands. *Quality in Higher Education*, 24(3), 260–270. doi:10.1080/13538322.2018.1559513.

Clark B (1983) **T**he **h**igher **e**ducation **s**ystem. Academic organization in cross national perspective. University of California Press, Berkeley.

Cleaver, J. (2021). Debate: We need to change the culture of reliance on inappropriate uses of journal metrics—**A** publisher’s viewpoint. *Public Money & Management*, 41 (2), 148–150.

Deelnemers en gepensioneerden schuwen beleggen niet. (2011). *PNO actueel*, 2011(2), 8–9.

Eaton, J. (2016). The question for quality and the role, impact and influence of supra-national organisations. In E. Hazelkorn (Ed.), *Global rankings and the geopolitics of higher education. Understanding the influence and impact of rankings on higher education, policy and society* (pp. 324–338). London and New York: Routledge.

Ezzamel, M., Robson, K., Stapleton, P., & Mclean, C. (2007). Discourse and institutional change: ‘Giving accounts’ and accountability. *Management Accounting Research*, 18(2), 150–171.

Freeman, R. E. (1984). *Strategic management: A stakeholder approach*. Pitman, Boston

Gunn, A. (2018). The UK **t**eaching **e**xcellence **f**ramework (TEF): The **d**evelopment of a **n**ew **t**ransparency **t**ool. In Curaj, A., Deca, L., & Pricopie, R. (Eds.). *European **h**igher **e**ducation **a**rea: **T**he **i**mpact of **p**ast and **f**uture **p**olicies*, Dordrecht: Springer, pp. 505–526.

Hazelkorn, E. (2018). The **a**ccountability and **t**ransparency **a**genda: Emerging **i**ssues in the **g**lobal **e**ra. In A. Curaj, L. Deca, & Pricopie, R. (Eds.). *European **h**igher **e**ducation **a**rea: **T**he **i**mpact of **p**ast and **f**uture **p**olicies*. Dordrecht: Springer, pp. 423-440.

Hazelkorn, E., & Gibson, A. (2017). *Public goods and public policy: What is public good, and who and what decides?* CGHE Working Papers No. 18. Centre for Global Higher Education. Retrieved from <http://www.researchcghe.org/perch/resources/publications/wp18.pdf>

Hood, C. (2010). Accountability and **t**ransparency: Siamese **t**wins, **m**atching **p**arts, Awkward **c**ouple? *West European Politics*, 33(5), 989–1009.

Hood, C., Scott, C., James, O., Jones, G. and Travers, T (1999) *Regulation inside government*, Oxford: Oxford University Press.

Hood, C., James, O., Peters, B.G. and Scott, C. (2004) *Controlling modern government*, Cheltenham: Edward Elgar.

Inspectie van het Onderwijs. (2021). *De staat van het onderwijs 2021*. Retrieved from <https://www.onderwijsinspectie.nl/binaries/onderwijsinspectie/documenten/rapporten/2021/04/14/de-staat-van-het-onderwijs-2021/Staat-van-het-Onderwijs-2021.pdf>

Jongbloed, B., Vossensteyn, H., van Vught, F., Westerheijden, F. (2018). Transparency in **h**igher **e**ducation: The **e**mergence of a **n**ew **p**erspective on **h**igher **e**ducation **g**overnance. In Curaj, A., Deca, L. , & Pricopie, R. (Eds.). *European higher education area: The impact of past and future policies*, Dordrecht: Springer, pp. 441–454.

Jos, P.H., & Tompkins, M.E. (2004). The **a**ccountability **p**aradox in an **a**ge of **r**einvention. The perennial problem of preserving character and judgment. *Administration & Society*, 3, 255–281.

Kallio, K. M., Kallio, T. J., & Grossi, G. (2017). Performance measurement in universities: Ambiguities in the use of quality versus quantity in performance indicators. *Public Money & Management*, 37(4), 293–300.

Kuhlmann, S. and Wollmann, H. (2014) *Introduction to comparative public administration: Administrative systems and reforms in Europe*, Cheltenham, Edward Elgar.

- Lijphart, A. (1982). *Verzuiling, pacificatie en kentering in de Nederlandse politiek* [The politics of accomodation]. J.H. de Bussy, New York
- Lodge, M. (2015). *Regulating higher education. A comparative perspective. Discussion paper 77*. CARR Centre for Analysis of Risk and Regulation at the London School of Economics and Political Science.
- Mauro, S.G., Cinquini, L., Simonini, E., Tenucci, A. (2020). Moving from **s**Social and **s**Sustainability **r**Reporting to **i**ntegrated **r**Reporting: Exploring the **p**otential of Italian **p**ublic-**f**unded **u**niversities **r**eports”. *Sustainability*, 12 (8), 1–19
doi:10.3390/su12083172.
- Morris, H. (2018). Transparency **t**ools in Wales: Bringing **h**igher **e**ducation **p**erformances into **f**ocus? In the **g**lobal **e**ra. In Curaj, A. , Deca, L. & Pricopie R. (Eds.). *European **h**igher **e**ducation **a**rea: **t**he **i**mpact of **p**ast and **f**uture **p**olicies*, Dordrecht: Springer, pp. 487–504.
- Moynihan, D.P., & Ingraham, P.W. (2003). “Look for the **s**ilver **l**ining: When **p**erformance-**b**ased **a**ccountability **s**ystems **w**ork”. *Journal of Public Administration Research and Theory*, 4, 469–490.
- Newman, J. (2011). Serving the public? Users, consumers and the limits of NPM. In Christensen, T. & Laegreid, P. (Eds.), *The Ashgate **r**esearch **c**ompanion to **n**ew **p**ublic **m**anagement* (pp. 349–360). Ashgate, New York
- Parker, L. (2011). University corporatization: Driving redefinition. *Critical Perspectives on Accounting*, 22, 434–450.
- Parliament. (2013). *Financiële positie van publiek bekostigde onderwijsinstellingen. [Financial assessment of publicly funded education institutions]. TK 2012/13 33495 nr. 10*. Retrieved from <https://zoek.officielebekendmakingen.nl/kst-33495-10.html>
- Parliament. (2019). *Budget for the ministry of Education 2020; TK 2019/20 35300 VIII nr. 2*. Retrieved from

https://www.rijksbegroting.nl/2020/voorbereiding/begroting,kst264847_14.html and
<https://www.rijksbegroting.nl/2020/voorbereiding/begroting,kst264846.html>

- Peters, B.G., (2007), Performance-**b**Based **a**Accountability, in Shah A. (ed), Performance **a**Accountability and **c**Combating **c**Corruption, Washington: World Bank.
- Pina, V., Torres, L., & Royo, S., (2007). Are ITCs improving **t**Transparency and **a**Accountability in the EU **r**Regional and **L**Local **g**Governments? An empirical study. *Public Administration*, 85(2), 449–472.
- Pollitt, C. (2018). Performance management 40 years on: A review. Some key decisions and consequences. *Public Money & Management*, 38(3), 167–174.
10.1080/09540962.2017.1407129.
- Romzek, B.S. & Dubnick, M.J., (1987). Accountability in the **p**Public **s**Sector: Lessons from the **c**Challenger **t**Tragedy. *Public Administration Review*, 47(3), 227–238
- Silva, P. (2017). *Caracterização do relato nas instituições de ensino superior portuguesas*. Unpublished Master Dissertation, University of Porto.
- Sin, C., Tavares, O. & Amaral, A. (2017) The impact of programme accreditation on Portuguese higher education provision, *Assessment & Evaluation in Higher Education*, 42:6, 860–871, DOI: 10.1080/02602938.2016.1203860.
- Söderlind, J., & Geschwind, L. (2019). Making sense of academic work: The influence of performance measurement in Swedish universities. *Policy Reviews in Higher Education*, 3(1), 75–93.
- Statistics Netherlands. (2020). *School size by type of education and ideological basis*. Retrieved from
<https://opendata.cbs.nl/statline/#/CBS/en/dataset/03753eng/table?ts=1591597914934>
- Teixeira, P. (2009). Mass **h**Higher **e**Education and **p**Private **i**nstitutions, chapter 8. In *Higher **e**Education to 2030*, Vol. 2, *Globalisation*. OECD.

- van Helden, J., & Argento, D. (2020a). New development: Our hate–love relationship with publication metrics. *Public Money & Management*, 40 (2), 174–177.
- van Helden, J., & Argento, D. (2020b). *Neo-liberal ideology threatens scholarship and collegiality of young researchers—A discussion starter*. CIGAR Newsletter, 11–12, April 2020.
- Helden, J. van, & Reichard, C. (2019). Making sense of the users of public sector accounting information and their needs. *Journal of Public Budgeting, Accounting & Financial Management*, 31(4), 478–495. 10.1108/JPBAFM-10-2018-0124
- Van Vught, F. A., & Ziegele, F. (2011). *Design and testing the feasibility of a multidimensional global university ranking: Final Report*. Commissioned by the Directorate General for Education and Culture of the European Commission. CHERPA Network. Retrieved from http://www.ireg-observatory.org/pdf/u_multirank_final_report.pdf
- Watermeyer, R., (2019). *Competitive accountability in academic life: The struggle for social impact and public legitimacy*. Cheltenham, UK, Edward Elgar,
- Winckler, G., Nilsen, L., Lindqvist, O, Abécassis, A., Noorda, S. J., Assunção, M., & Teixeira, P. (2018). National reform processes: Examples of sSix European cCountries. In Kruger, K., Parellada, M., Samoilovich D., & Sursock, A. (Eds). *Governance rReforms in European uUniversity sSystems: The cCase of Austria, Denmark, Finland, France, the Netherlands and Portugal*, Dordrecht: Springer, 11–158.
- Yin, R.K. (2018). *Case sStudy rResearch and aApplications: Design and methods*. Sage, Thousand Oaks, 6th