Management of the Impression of Legitimacy in Federal Universities

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Gerenciamento da Impressão de Legitimidade em Universidades Federais

Gestión de la Impresión de Legitimidad en Universidades Federales

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Abstract

Objective: To describe evidence of legitimacy impression management based on correctional data from the Management Reports (MR) of Brazilian Federal Universities (FU) from 2014 to 2016.

Theoretical Framework: The research uses the lens of Legitimacy theory.

Methodology: Document analysis of MRs was employed to code correctional disclosure variables of FUs, including quantitative and qualitative data on the integrity of MR information. Descriptive data of mean and standard deviation were generated for the variables. Additionally, the variable data was grouped into characteristic disclosure clusters. An envelopment analysis of the CGU-PAD system data generated efficiency clusters of administrative disciplinary proceedings (PAD). The variable distributions were subjected to difference tests between MR and efficiency clusters. Finally, a correspondence analysis was used to assess the independence of these clusters by variable.

Results: Part of the correctional disclosures presented isomorphic behavior. However, the detail of the correctional system was inversely related to the dismissal penalty disclosure. Additionally, greater publicity of the initiation of an administrative proceeding contrasted with the opacity of initiating authority when the processes were more efficient. In these two situations, the substantive legitimacy image materialized both in the publicity of punishment as well as in more procedural efficiency. In the opposite direction, the exposure of the correctional system was associated with low procedural efficiency, characterizing it as a mechanism of symbolic management of the legitimacy image.

Originality: No previous studies were found on correctional transparency in universities under the Legitimacy approach.

Theoretical and practical Contributions: The research contributes to the literature by analyzing correctional disclosure as a practice of legitimacy image management. The study can support social control practices by suggesting means of confrontation between symbolic narratives and material practices.

Keywords: Management Report, Public Universities, Legitimacy, Disciplinary proceedings.

Resumo

Objetivo da pesquisa: descrever evidências de gerenciamento da impressão de legitimidade a partir de dados correcionais dos Relatórios de Gestão (RG) das Universidades Federais (UF) brasileiras no período de 2014 a 2016.

Enquadramento teórico: a pesquisa utiliza a lente da teoria da Legitimidade.

Metodologia: A análise documental dos RG foi empregada para codificar variáveis de evidenciação correcional das UF, incluindo dados quantitativos e qualitativos de integridade das informações do RG. Foram utilizadas estatísticas descritivas para as variáveis. Além disso, os dados das variáveis foram agrupados gerando clusters característicos de evidenciação. Uma análise de envoltória de dados do sistema CGU-PAD gerou agrupamentos de eficiência dos processos administrativos disciplinares (PAD). As distribuições das variáveis foram submetidas a testes de diferença entre agrupamentos de RG e de eficiência. Por fim, uma análise de correspondência foi utilizada para avaliar a independência desses agrupamentos por variável.

Resultados: Parte das evidenciações correcionais apresentou comportamento isomórfico. Entretanto, o detalhamento do sistema correcional relacionou-se de maneira inversa à evidenciação de expulsões. Além disso, a maior publicidade dos atos de instauração contrastou com a opacidade da autoridade quando os processos eram mais eficientes. Nessas duas situações, a imagem de legitimidade substantiva materializou-se tanto na publicidade da punição, quanto em mais eficiência processual. No sentido oposto, a exposição do sistema correcional se associou a pouca eficiência processual caracterizando-se como um mecanismo de gerenciamento simbólico da imagem de legitimidade.

Originalidade: Não foram encontrados estudos anteriores sobre transparência correcional em universidades sob a abordagem da Legitimidade.

Contribuições teóricas e práticas: a pesquisa contribui com a literatura ao analisar a divulgação correcional como prática de gerenciamento da imagem de legitimidade. O estudo pode apoiar as práticas de controle social sugerindo meios de confrontação entre narrativas simbólicas e práticas materiais.

Palavras-chave: Relatório de Gestão, Universidades Federais, Legitimidade, Correição.

Resumen

Objetivo de la pesquisa: describir evidencias de gestión de la impresión de legitimidad a partir de datos correccionales de los Informes de Gestión (IG) de las Universidades Federales (UF) brasileñas en el período de 2014 a 2016.

Marco teórico: La investigación utiliza la lente de la teoría de la Legitimidad.

Método: El análisis documental de los IG se empleó para codificar variables de evidenciación correccional de las UF, incluyendo datos cuantitativos y cualitativos de integridad de las informaciones del IG. Se generaron datos descriptivos de media y desviación estándar para las variables. Además, los datos de las variables fueron agrupados generando clusters característicos de evidenciación. Un análisis de envoltoria de datos del sistema CGU-PAD generó agrupamientos de eficiencia de los procesos administrativos disciplinarios (PAD). Las distribuciones de las variables fueron sometidas a pruebas de diferencia entre agrupamientos de IG y de eficiencia. Por último, se utilizó un análisis de correspondencia para evaluar la independencia de esos agrupamientos por variable.

Resultados: Parte de las evidenciaciones correccionales presentaron comportamiento isomórfico. Sin embargo, el detalle del sistema correccional se relacionó de manera inversa a la evidenciación de expulsiones. Además, la mayor publicidad de los actos de instauración contrastó con la opacidad de la autoridad cuando los procesos eran más eficientes. En estas dos situaciones, la imagen de legitimidad sustantiva se materializó tanto en la publicidad de la sanción, como en más eficiencia procesual. En sentido opuesto, la exposición del sistema correccional se asoció a poca eficiencia procesual, caracterizándose como un mecanismo de gestión simbólica de la imagen de legitimidad.

Originalidad: No se encontraron estudios previos sobre transparencia correccional en universidades bajo el enfoque de la Legitimidad.

Contribuciones teóricas y práctivas: La investigación contribuye con la literatura al analizar la divulgación correccional como práctica de gestión de la imagen de legitimidad. El estudio puede apoyar las prácticas de control social sugiriendo medios de confrontación entre narrativas simbólicas y prácticas materiales.

Palabras-clave: Informe de Gestión, Universidades Federales, Legitimidad, Corrección.

1 INTRODUCTION

Public organizations face institutional pressures from a range of stakeholders, including government bodies, society, and other relevant actors. In order to protect their reputation and image, these organizations may opt to regulate or expand the dissemination of information concerning their managerial practices. According to Suchman (1995), organizations aim to be perceived as socially responsible in order to secure resources from their operational context and achieve their objectives. Apart from seeking resources and clients, these organizations also strive to establish institutional legitimacy (DiMaggio & Powell, 1983), as this positioning provides an advantage in addressing structural resource deficits (Walker & McCarthy, 2010). However, their stability and institutional legitimacy can be compromised when confronted with adverse circumstances, leading to the need for measures to restore them (Beuren, Hein, & Boff, 2011).

The legitimacy theory posits that organizations operate within society under a social contract in which society supports their objectives and, in return, expects them to engage in socially beneficial actions (Guthrie & Parker, 1989). In this framework, collaboration arises from the process of organizational legitimation and the need for resource exchange rather than being driven solely by organizational survival requirements (Zeimers et al., 2019). Information disclosure serves as a means through which organizations can establish legitimacy, as highlighted by Lehman (1983), rendering public organizations more transparent and likely to be perceived by society as socially responsible (Liu & Zhang, 2017). This practice becomes particularly relevant in challenging environments characterized by societal resistance or low levels of ethical behavior, such as extortion or criminal activities (Vaccaro, 2012).

Research focused on the information presented in annual reports encompasses themes of transparency (Castaldelli Júnior, 2010; Silva, Vasconcellos, & Silva, 2013; Zorzal, 2015; Bairral, Silva, & Alves, 2015), practices related to good governance (Marcelli, 2013; Zorzal, 2015; Castro, 2016), and the reliability of the disseminated information (Souza, 2015).

Conversely, the Legitimacy Theory scrutinizes organizational behavior in the context of legitimization (Dowling & Pfeffer, 1975; Lindblom, 1994) and explores the interplay between information disclosure and the pursuit of legitimacy (Lindblom, 1994; Deegan, 2002; Deegan, Rankin, & Tobin, 2002; O'Donovan, 2002; Archel, Husillos, Larrinaga, & Spence, 2009). Deegan (2019) calls for further refinement of the theory, considering normative, cognitive, and regulatory influences within varying social and institutional contexts and how these contexts influence the management of social and environmental disclosures. Hence, the research inquiry emerges: What are the manifestations of legitimacy image management in actions involving corrections within Brazilian Federal Universities?

The present study seeks to elucidate the manifestations of legitimacy management applied to corrective aspects documented in the Management Reports (MR) of Brazilian Federal Universities during the years 2014 to 2016. This three-year timeframe was chosen for its coherent chronological arrangement of corrective data in MRs. Additionally, the selection of this sample is grounded in the fact that the Ministry of Education (MEC) accounts for the second-largest portion of active employee affiliations (32.18%), following only the Ministry of Defense (41.47%) within the federal government (CGU, 2018). It's worth noting that the Ministry of Defense operates under distinct regulations for probing administrative transgressions, while civilian employees are governed by Law 8.112/90 and other corrective norms.

From a theoretical perspective the legitimacy theory offers insights into the rationale behind voluntary disclosure practices (Guthrie & Parker, 1989; O'Donovan, 2002), grounded in the notion of a social contract between the organization and society (Dias Filho, 2007). Given that the survival of public organizations hinges on the endorsement and backing of stakeholders, the pursuit of legitimacy in various forms becomes evident (Nistor, Stefanescu, Oprisor, & Crisan, 2019). This study makes a theoretical contribution by adopting the lens of Legitimacy theory to scrutinize corrective-oriented information communicated by Brazilian Federal Universities. The analysis of reports within the public sector is progressively expanding, generating both scholarly and managerial insights (Nistor et al., 2019). Significantly, engaging stakeholders through communication can function as a strategy for legitimacy management (Deegan, 2019). It's worth highlighting that no previous studies have been identified under this particular approach. From a managerial standpoint, the findings hold significance for public administrators and contribute to mitigating information asymmetry.

2 THEORETICAL BACKGROUND

2.1 Transparency in Federal Universities

Transparency stands as a cornerstone principle of governance in Public administration and takes prominence in responsible fiscal management. This arises because transparency involves the dissemination of useful and qualitative information, signifying a new information standard wherein information quality and utility meet the informational needs of decision-makers and citizens (Franco, Rezende, Figueiredo, & Nascimento, 2014).

The act of disclosure entails showcasing management activities in a clear and accessible manner. As underscored by Dantas, Zendersky, Santos, and Niyama (2005), disclosure transcends mere dissemination; it entails rendering information available with quality, timeliness, and clarity. To achieve the desired level of transparency through disclosure, organizations must publish both quantitative and qualitative information that fosters an understanding of the activities conducted and the associated risks. This encompasses aspects such as timeliness, detail, and relevance. The notion of transparency spans numerous areas and diverse circumstances, including public access, legitimacy, participation, good governance, trust, accountability, communication, reputation, privacy and power, among others (Scholtes, 2012, as cited in Zorzal, 2015).

Resources like transparency portals, plan disclosure, accountability statements and their corresponding preliminary opinions, budgets, public participation, public hearings, financial administration, and control systems, among others, are utilized by the Brazilian Federal Government to enhance the transparency of public accounts (Gama & Rodrigues, 2016). To guide the process of disclosing information and managerial acts, there is an array of regulatory instruments that administrators must adhere to. Thus, adequate disclosure reduces informational asymmetry (Nistor et al., 2019).

Federal universities wield significant societal impact being both service providers and consumers, involving substantial resource allocation. Their obligation to disclose managerial actions and account for their conduct encompasses legal, political, and financial dimensions (Pessôa, 2013). In this perspective, heightened disclosure and public access to timely, relevant, and reliable information serve as key elements to enhance public accountability and seek legitimacy for the continued existence of public organizations (Nistor et al., 2019).

2.2 Legitimacy

According to Maurer (1971, p. 361 as cited in Suchman, 1995, p. 573), legitimacy pertains to the 'process by which an organization justifies to a higher-level or peer system its right to exist.' Kaplan and Ruland (1991) state that the legitimacy underlying an organization is a process of legitimation where it seeks endorsement or avoids societal sanction. As Suchman (1995, p. 574) suggests, legitimacy is a 'widespread perception or assumption that an organization's actions are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions.'

Scott (1995) explains that institutions originate from cognitive, normative, and regulative structures, providing stability and meaning to social behavior. These institutions are conveyed by conduits such as cultures, structures, and routines, operating across multiple levels of jurisdiction.

Two perspectives exist in organizational legitimacy research: institutional and strategic, as outlined by Suchman (1995). The institutional stream focuses on how structural dynamics at the organizational level generate cultural pressures that transcend and align business activities, as argued by Buisson (2008). On the other hand, the strategic tradition adopts a purely managerial perspective, observing how organizations manipulate and deploy specific symbols to garner social support (Buisson, 2008).

According to Lindblom (1994), organizational legitimacy is tied to social performance and its disclosure, with organizational strategies aiming to gain, maintain, or recover legitimacy. DiMaggio and Powell (1983) propose that institutional isomorphic changes can occur through three distinct processes: coercive isomorphism, mimetic isomorphism, and normative isomorphism.

According to the theory proposed by DiMaggio and Powell (1983), coercive isomorphism occurs when an organization changes in response to pressures exerted by another organization upon which it depends for resources and support. Similarly, Tolbert and Zucker (1983) state that when organizations operate within a broader organizational network, changes in the more powerful organization legitimize changes that influence other dependent organizations. Ocasio, Pozner, and Milner (2020) demonstrate that latent mechanisms in literature explain how political capital generates power and not just resource dependency but also status, identification, and legitimacy.

Mimetic isomorphism is a process that takes place when organizations face high uncertainty regarding their own activities and external demands. In such a context, organizations tend to imitate those considered legitimate or successful as a strategy to reduce uncertainties and enhance their own legitimacy (DiMaggio & Powell, 1983; Tolbert & Zucker, 1983).

Normative isomorphism relies on the premise that organizations change through a professionalization process, either through formal education or the establishment of professional bodies that incorporate certain social expectations (DiMaggio & Powell, 1983; Tolbert & Zucker, 1983). In this process, organizations adopt legitimate professional norms and values, leading to greater conformity and homogenization among organizations within a given sector (DiMaggio & Powell, 1983).

Tilling (2004) proposes a refinement model for legitimacy theory based on two groups: the macrotheory of legitimacy, termed institutional legitimacy theory, and the microtheory, or strategic legitimacy theory, which focuses on the organizational level. The Strategic Legitimacy Theory presents four phases in terms of an entity's legitimacy: (1) establishment, (2) maintenance, (3) expansion, and (4) defense. According to the author, the defense phase is often triggered after an incident or accident threatens the

organization's legitimacy, whereas the loss phase is more likely preceded by broad media coverage and increasing governmental regulation, monitoring, and potential taxation. Within the loss phase, organizations commonly amplify their voluntary social and environmental disclosure to confront threats or communicate systemic corporate changes (Tilling, 2004). However, disclosing sensitive information, such as confirmed instances of corruption, also requires careful consideration from management due to legal implications and reputational risks. Thus, impression management can complement coercive pressure in explaining the extent of anti-corruption reporting (Sari, Cahaya, & Joseph, 2021).

In the defense of legitimacy, the analysis of its connection with resources becomes possible, with Lindblom (1994) deeming this phase critical. For instance, Deegan, Rankin, and Voght (2000) examined five major incidents and presented an overview of Australian corporate management's annual reports to determine whether there was a significant change in content due to these events. Their results aligned with legitimacy theory, demonstrating that changes in disclosure patterns occur in companies when socially relevant events within that sector transpire, highlighting the strategic nature of voluntary social disclosures. Moreover, these findings were consistent with the notion that management views social disclosures in annual reports as a resource to mitigate the effects of events perceived as unfavorable to a company's image (Deegan et al., 2000). For example, Kuruppu, Milne, and Tilt (2019) demonstrated that actions on a New Zealand company's external report were triggered by issues highly visible to the public, regulators, and media with the purpose of managing broader stakeholder perceptions.

The institutional notion that institutional environments are socially constructed allows for the understanding that organizational actors shape their disclosure practices. Furthermore, these practices and information systems can be altered by the behaviors of these actors (Covaleski, Dirsmith, & Samuel, 1996; Scapens, 1990). Burns and Scapens (2000) contend that these changes are often carried out to address efficiency and control concerns. Through the process of institutionalization, new practices become routine within the organization and, as such, evolve into an accepted form of control (Scapens, 1994).

2.2.1 Legitimacy Management

The management of organizational legitimacy was once considered an abstract concept (Buisson, 2008). The organization's compliance with stakeholder expectations can be understood in two ways: substantive or symbolic (Pfeffer 1981; Richardson 1985). Buisson (2008) argues that these two forms of strategic management of information and organizational image are related to the legitimation process, which involves the organization's relationship with its audiences.

Substantive legitimation involves the structured transformation of action in alignment with social values, encompassing real and material changes in socially institutionalized objectives, structures, processes, and practices (Richardson, 1985). This may draw upon aspects from both the institutional theory of legitimacy and the strategic legitimacy theory. Among the prominent management mechanisms described are: (a) performance alteration to meet stakeholder expectations (Nord, 1980); (b) coercive isomorphism, involving the adoption of institutionalized management paradigms (Meyer & Rowan, 1977); (c) alteration in resource dependency (Pfeffer & Salancik, 2003); and (d) changes in socially institutionalized practices, for instance, through corporate lobbying (Miles & Cameron, 1982).

In symbolic management, organizations seek to align their actions with societal values and expectations without fundamentally altering their mode of operation. In other words, they aim to transform the meaning of their actions (Richardson, 1985). Organizations often face conflicting expectations from their stakeholders and, in some cases, fulfill these expectations ambiguously, creating a façade of management (Hewlin, 2004 as cited in Buisson, 2008) in relation to dominant values. Constructs of excellence might be employed to obscure practices and maintain organizational legitimacy in the face of these conflicts of interest (O'Connor et al., 2017). Certain corporate reports, such as those in the mining and oil sectors, showcase the paradox of intentions for civic actions while executing a limited number of effective projects (Hresc, Riley, & Harris, 2018).

Strategic legitimacy management can be seen as managing a process, as legitimacy is in constant redefinition through interactions with the environment (Buisson, 2008). In environmental matters, Kuruppu, Milne, and Tilt (2019) observe that problem visibility, stakeholder relevance, and stakeholder interconnection influence a company's actions to manage legitimacy.

3 METHODOLOGICAL PROCEDURES

The analysis encompassed the evaluation of management reports from 63 Brazilian Federal Universities over a timeframe spanning from 2014 to 2016. The coherence in the organization of correctional information within these management reports during this period streamlined the comparative process. For the identification of disclosure variables, a preliminary examination of the pertinent documents (comprising management reports and CGU1-PAD reports) was undertaken while adhering to the relevant legislation. The codification scheme for the 14 delineated disclosure variables is provided in Table 1.

Table 1 Variables description

Group	Description	Variable	Type	Objective	Source
1	Discretion of the competent authority	1. Admissibility Judgment (Judge) 2. Commission Appointment (Appoi)	Binary	Measure quantity	Management Report
2	Initiation and outcomes of administrative processes	3. Initiation (Init) 4. Administrative annulment (AdmAnn) 5. Judicial annulment (JudAnn) 6. Penalty of reprimand (Repr) 7. Penalty of Suspension (Sus)	Binary variables for each process type that, when summed, become scalar and discrete (0 – 7)	Assessing integrity	Management Report vs. CGU-PAD Report

1 The Office of the Comptroller General (CGU) is the agency responsible for internal control of federal public administration bodies in Brazil. It is distinct from the Federal Court of Accounts, which is responsible for external oversight. The General Comptroller of the Union's disciplinary proceedings tracking system (CGU-PAD) offered comprehensive insights into disciplinary cases. This system comprised a database that mandated all corrective entities within Brazil's federal government administrative units to contribute information. Leveraging this database, it became feasible to evaluate the accuracy and scope of information disclosed in the management reports of federal universities.

Group	Description	Variable	Type	Objective	Source
		8. Penalty of dismissal (Dis) 9. All other penalties (Oth) 10. Appeals (Appe)			
3	Transparency of the processes.	11. Communication among internal departments of the federal university (Comm)	Binary variables for each process type that, when summed, become scalar and discrete (0 – 7)	Measuring quantity	Management Report
		12. Details of the proceedings (DetPro) 13. Management of the administrative proceedings (Manag)	Scalar, Quantitative, and Discrete	Measuring quantity	
4	Transparency of the Correction System	14. Details of the Correctional System (DetSys)	Scalar, Quantitative, and Discrete	Measuring quantity	Management Report

Group 2 data measures compliance between the contents evidenced in the management report and the CGU-PAD report.

The research employed data collected from the CGU-PAD Report, which was entered into a Microsoft® Excel spreadsheet. Statistical and multivariate analysis was conducted using IBM SPSS Statistics software, version 20®. Thus, the analysis encompassed stages and statistical techniques as outlined in Table 2.

Table 2 Stages of the research

Stage	Data source	Variables	Statistical Techniques
1st - Analysis of quantitative data	CGU-PAD Report	Quantitative	Descriptive statistics.
2nd - Efficiency analysis	CGU-PAD Report	Quantitative	Data Envelopment Analysis - DEA
3rd - Management Report analysis	Management Report and CGU-PAD Report	Qualitative and quantitative	Descriptive statistics; Kolmogorov-Smirnov and Shapiro-Wilk tests; Spearman's rank correlation; Cluster analysis; Kruskal-Wallis test with Dunn's post hoc
4th - Analysis of the association between efficiency and report type	Data generated in the research	Quantitative	Correspondence analysis.

In the first stage, descriptive statistics were collected. In the second stage, the Constant Returns to Scale (CRS) Data Envelopment Analysis (DEA) model was employed with input orientation. For analysis purposes, only disciplinary administrative proceedings (PAD) under ordinary proceedings in the "judged" phase were considered. The formulated model to measure efficiency encompassed the cumulative number of days in the proceedings of each FU as input and two output variables, the quantity of proceedings and investigated individuals, extracted from the CGU-PAD database. The data were processed

using the SIAD software version 3.0 (Integrated Decision Support System) (Meza, Biondi Neto, Mello, & Gomes, 2005). Based on the DEA results, the universities were divided into four clusters according to efficiency, as demonstrated in Table 3. Clusters 2, 3, and 4 progressively indicate a higher utilization of procedural time. In other words, it is theoretically more time-consuming to adjudicate the same proceedings and investigated individuals compared to the reference units in Cluster 1 (Table 3). In the third stage, FU clusters were generated according to the disclosure variables. Additionally, the normality of distributions was tested, correlations were inferred, and differences in variables between efficiency and disclosure clusters were examined.

Table 3 Clusters based on DEA

Clusters: eficiency	Description	n (FU)	Input	Outptus	
			Accumulated days	Proceedings	People investigated
1: 1.00	Efficient	2	4,347	33	55
2: 0.67 – 0.99	Fairly Efficient	4	5,910	23	63
3: 0.33 – 0.66	Not Very Efficient	17	73,655	261	303
4: 0.00 – 0.32	Inefficient	37	327,757	690	828

Finally, in the fourth stage, a correspondence analysis was employed to examine the association between the clusters of characteristics from the MR disclosure and those of efficiency generated by the DEA in each of the variables (Table 1).

4 RESULTS AND DISCUSSION

During the triennium from 2014 to 2016, the 63 analyzed federal universities recorded a total of 4,114 proceedings across all stages of the CGU-PAD system. The breakdown of these data for the given period can be found in Table 4.

Table 4 Administrative Proceedings (2014-2016)

Year	Proceedings (all procedural stages)	Adijudicated Proceedings		
		Quantity	Average time (days) for adjudication	Penalties
2014	1528	1151	338.2	216
2015	1216	913	357.0	200
2016	1370	937	318.8	128
Total	4114	3001	-	544

Only 12 out of the 63 federal universities accounted for 53.3% (1600 out of 3001) of the adjudicated proceedings (PAD ordinary procedure) recorded in the CGU-PAD system. These universities were: UFMG, UNIFESP, UFES, UFRN, UNIR, UFPE, UFC, UFAM, UFTPR, UFGO, UFV, and UFMS.

Furthermore, this group of universities was also responsible for imposing 53.4% of the reprimands, 61.5% of the suspensions, and 48.1% of the dismissals during the triennium. In terms of accumulated time consumption, the first quintile of universities (composed of the 12 universities mentioned) consumed approximately 53.4% of the total time, which corresponds to the relative number of proceedings from this group.

4.1 Analysis of Proceedings Variables and University Clusters

Only 21 out of the 91 potential correlations among the 14 process disclosure variables (Table 1) exhibited statistical significance (p<0.05). The findings are outlined in Table 5.

Table 5 Spearman correlation coefficients for the disclosure variables in the Management Report

	Judg	Appoi	Init	AdmAnn	JudAnn	Repr	Sus	Dis	Det Pro	Manag
Appoi	.519**									
Comm	.248**									
JudAnn			.423**							
Repr			.244**	.477**						
Sus		.149*		.267**	.171*	.388**				
Dis			.268**	.306**	.190**	.370**	.204**			
Oth				.150*		.152*				
Appe				.168*	.281**	.322**				
Manag	.250**								.294**	
DetSys		.175*						-.145*	.230**	.394**

*p< 0,05 and ** p<0,01.

It is observed that there is a stronger correlation between the disclosure (or lack thereof) of the admissibility judgment variable (Judge) and the disclosure (or lack thereof) of the commission appointment variable (Appoi), as both variables exhibit behavior in the same direction. Furthermore, the "Judge" variable is associated with the disclosure of the proceeding management (Manag), where the latter is correlated with the presentation of details of the proceedings (DetPro) and the details of the correctional system (DetSys). The only inverse correlation found is related to the integrity of the disclosure of dismissal penalties (Dis) and the amount of information about the correctional system (DetSys).

Cluster analysis of universities based on the 14 variables employed the average linkage agglomerative method, revealing the existence of three clusters.

The first cluster (Cluster A) consists of five universities: UFCSPA, UFRPE, UFCG, UFPB, and UFLA. In this cluster, the characteristic feature is the higher transparency in detail in the proceedings and the details of the correctional system (variables 12 and 14 from Table 1), coupled with a higher average of demonstrating the discretion of the competent authority (variables 1 and 2).

The second cluster (Cluster B) consists of 16 universities: UFBA, UFMG, UFPA, UFAM, UFC, UFES, UFU, UFMT, UFTM, UFABC, UFAL, UFRA, UFSM, UFAC, FURG, and UFRN. This cluster was characterized by a lower overall average of disclosure regarding the discretion of the competent authority (variables 1 and 2 in Table 1).

The third cluster (Cluster C) is composed of the following universities: UFERSA, UFSB, UNIFESSPA, UFOB, UFOP, UFMS, UNILAB, UFS, UFV, UFJF, UFRJ, UFCA, UNIFESP, UFSJ, UNIVASF, UNIRIO, UFGD, UFSC, UFOPA, UNIFAL-MG, UFRB, UFVJM, UFPI, UFFS, UNIPAMPA, UFTPR, UFF, UNIR, UFRGS, UFPEL, UNILA, UFPE, UNIFAP, UFPR, UFT, UFMA, UFG, UFRRJ, UFSCAR, UNB, UFRR, and UNIFEI. This cluster exhibited the highest overall average of the variables 'admissibility judgment' and 'integrity of initiation' (variables 1 and 3 in Table 1). On the other hand, this grouping showed a lower overall average in

terms of procedural and structural transparency (variables 12, 13, and 14 in Table 1). Additionally, Cluster C displayed the highest individual averages for the integrity of disclosure of penalties such as suspension and dismissal, as well as for procedural appeals.

Table 6 displays the means of each variable for the three clusters (A, B, and C).

Table 6 Means of the evidence variables for clusters A, B, and C

Cluster	A	B	C
n	5	16	42
Variable	Mean	Mean	Mean
Judge	0.400	0.354	0.405
Appoi	0.534	0.354	0.365
Init	4.600	4.917	4.960
Comm	-	0.146	0.261
AdmAnn	6.800	6.876	6.667
JudAnn	6.866	6.876	6.889
Repr	6.468	5.979	6.325
Sus	6.600	6.228	6.715
Dis	6.402	6.292	6.627
Oth	7.000	6.647	6.889
Appe	6.800	6.772	6.818
DetPro	2.468	1.603	1.080
Manag	1.668	1.709	1.048
DetSys	9.666	5.209	2.500

The formation of the three clusters indicates a resemblance among the analyzed federal universities in terms of their approach to communicating their correctional activities to an external audience. This resemblance can be attributed to the phenomenon known as mimetic isomorphism (DiMaggio & Powell, 1983), whereby these institutions tend to adopt similar practices based on their perceived correctness from a conceptual standpoint. The results of the Kruskal-Wallis test for the 14 variables show that there were no statistically significant differences (p>0.05) in the disclosure-related variables concerning matters like admissibility judgment, commission appointment, initiation, communication, administrative and judicial annulment, reprimands, expulsion penalties, and appeals. This suggests the presence of isomorphic tendencies in the way these universities present their correctional-related information. According to the cognitive aspect outlined by Scott (1995), this mimetic behavior finds its legitimacy in what is deemed conceptually right, which in turn might explain the shared nature of correctional practices across the federal university landscape. This is particularly pertinent considering these organizations share the same environment and are subjected to similar external influences.

However, statistically significant differences were identified among the university clusters in the qualitative variables of integrity in the disclosure of suspension penalties (p=0.037) and other penalties (p=0.020). Additionally, significant differences were found in the quantitative variables of details of the proceedings (p=0.037), proceedings management (p=0.030), and details of the correctional system (p=0.000), with the latter being the most substantial. To ascertain which clusters exhibited these differences, the Dunn post hoc test was conducted, as shown in Table 7.

Table 7 Dunn's post hoc test statistics for variables with significant differences

Variable		p-value	Adjusted p-value
Suspension penalty	B – C	0.560	1.000
	B – A	0.012	0.035
	C – A	0.351	1.000
Other penalties	B – A	0.014	0.420
	B – C	0.026	0.770
	A – C	0.372	1.000
Details of the proceedings	A – B	0.038	0.113
	A – C	0.064	0.193
	B – C	0.606	1.000
Management of the proceedings	A – B	0.017	0.520
	A – C	0.120	0.359
	B – C	0.943	1.000
Details of the correctional system	A – B	0.000	0.000
	A – C	0.000	0.000
	B – C	0.202	0.607

At a significance level of 5%, it has been ascertained that Cluster B demonstrates diminished integrity in the disclosure of suspensions in comparison to Cluster A. Conversely, Cluster C has been identified as the cohort exhibiting reduced transparency within the correctional framework, manifesting a statistically significant distinction ($p < 0.05$) in this aspect when compared to Groups A and B.

Thus, Group A, consisting of five universities, exhibited the highest mean transparency in both correctional frameworks and the elaboration of disciplinary administrative proceedings (variables 12 and 14). This cluster distinguished itself from Groups B and C concerning the extent of correctional system disclosure (variable 14) and, specifically, from Group B across the other four process disclosure variables outlined in Table 7.

Further delving into the collected dataset concerning the institutional correctional framework across universities, without considering the segmentation into clusters, it is discernible that 26 out of the examined academic institutions (constituting 41% of the total) exhibited, at various junctures during the evaluated temporal periods, explicit indications of the presence of distinct units, coordinative bodies, or dedicated sections specifically tasked with overseeing correctional affairs. Furthermore, a notable observation emerges from the dataset: 24 universities (representing 44% of the total) made reference to the establishment of a sustained committee structure designed to address the gamut of administrative proceedings and inquiries associated with the correctional domain. In contrast, a more modest proportion, consisting of merely five universities (constituting 8% of the aggregate), disclosed the adoption of an individual-centric operational arrangement for handling correctional exigencies, wherein the onus of responsibilities rests solely on a singular staff member. It is worth emphasizing that, irrespective of the diversity in structural configurations, all universities adhered to the establishment of specialized committees assigned the task of executing the requisite procedures, and the initiation of these proceedings remained within the purview of the competent authority.

These structural differences are closely intertwined with the autonomy of management within federal universities. The principle of self-governance empowers administrations to define their internal frameworks, consequently resulting in varying levels of correctional autonomy. This includes disparities in aspects such as the assessment of admissibility and the initiation of proceedings.

4.2 Data Envelopment Analysis

The evaluation of the efficiency of disciplinary administrative processes presents complexities as it requires adherence to a set of regulations and the assurance of due process for the investigated parties. It is important to emphasize that efficiency is confined to the analyzed universe, and due to the non-parametric nature of the technique, it cannot be generalized to the entire federal administration. Thus, performance below the frontier suggests the existence of distinct procedural strategies among federal universities. This differentiation holds significant managerial implications for maintaining institutional image and legitimacy. The results of efficiency by federal university are presented in Table 8.

Table 8 Efficiency of regular Disciplinary Administrative Proceedings (PAD) by Federal University in the triennium

FU	Efic.	FU	Efic.
UFTPR	1.00	UFTM	0.31
UNIVASF	1.00	UFMS	0.31
UFMA	0.87	UFES	0.30
UFAL	0.85	UFPB	0.29
UFPA	0.78	UFABC	0.28
UNILA	0.76	UFRRJ	0.27
FURG	0.64	UFPI	0.26
UFOB	0.58	UFFS	0.25
UFRB	0.51	UNB	0.23
UFERSA	0.46	UFSC	0.23
UNIPAMPA	0.46	UFG	0.23
UNIFEI	0.46	UFRGS	0.22
UFRA	0.45	UFLA	0.22
UNIFESSPA	0.44	UFBA	0.22
UFGD	0.43	UFCSPA	0.21
UFOPA	0.40	UFRPE	0.21
UFRR	0.39	UFMG	0.21
UFRN	0.38	UFC	0.20
UFV	0.36	UNIRIO	0.19
UFVJM	0.36	UFPEL	0.19
UFSM	0.35	UFT	0.17
UFU	0.33	UFPE	0.16
UFAM	0.33	UFSCAR	0.16
UNIFESP	0.32	UFAC	0.14
UNIFAL	0.32	UFPR	0.13
UNIFAP	0.32	UFRJ	0.12
UFCG	0.31	UFF	0.10
UFS	0.31	UFSJDR	0.04
UNIR	0.31		

Note: Constant Returns to Scale (CRS) model with input orientation of proceeding days and two outputs: number of proceedings and number of individuals investigated.

The existing literature suggests that efficiency in producing goods and services may not necessarily be intricately linked to legitimacy, thereby allowing less efficient institutions to uphold their positions (Burns & Scapens, 2000). Nonetheless, negative incidents disseminated by the media, such as corruption scandals or breaches of work protocols, are promptly addressed by organizations to avert any impact on their legitimacy (Deegan et al., 2000). According to Tilling (2004), it is during periods of waning legitimacy that organizations tend to augment their information disclosure to counter threats posed by stakeholders. In the realm of the public sector, the investigation of wrongful acts becomes

obligatory as soon as authorities become aware of such occurrences. However, while the investigative process is mandated, a majority of these inquiries are conducted internally, and unfavorable occurrences are kept confidential to safeguard the privacy of the individuals under scrutiny. Within this context, it is favorable for any judgments, when made public, not to compromise the integrity of those implicated or tarnish the organization's reputation, all in the interest of preserving its legitimacy. Consequently, federal universities (FUs) might exhibit varied behaviors and procedural outcomes. However, the outcomes of the Kruskal-Wallis test indicated that there isn't a statistically significant distinction between the distributions of disclosure variables (p>0.05) across the groups of process efficiency yielded by the envelopment analysis (as seen in Table 3).

4.3 Correspondence Analysis

While the clustering of universities based on their disclosure variables and process efficiency did not yield substantial distinctions, a closer examination of the cross-referencing of these variables might unveil pertinent associations within this dataset. In this analysis, it is imperative to discern whether the configuration of the report serves as a managerial strategy, thus elucidating whether this presentation is somehow interconnected with process efficiency. Consequently, the disclosure variables underwent a correspondence analysis juxtaposing the four efficiency clusters (Efficient = 1.0; Fairly efficient between 0.67 and 0.99, Not very efficient between 0.33 and 0.66, and Inefficient below 0.33) with the three clusters representing the attributes of the management reports (A, B, and C). Detailed outcomes of the chi-square test ($\chi2$) and corresponding levels of significance (p-value) are available in Table 9.

Table 9 $\chi2$ Test for Independence between efficiency clusters and characteristics of the Management Report, inertia, and mass

Var	$\chi2$	p value	dim 1 %	dim 2 %	Gr 1	Gr 2
Judge	8.336	0.214				
Appoi	6.384	0.382				
Init	116.633	0.000	79.1	20.9	B;2	C;3;4
Comm	0.567	0.997				
AdmAnn	125.908	0.000	80.9	19.1	B;2	C;4
JudAnn	131.550	0.000	80.0	20.0	B;2;3	C;4
Repr	118.586	0.000	82.0	18.0	B;2;3	C;4
Sus	124.949	0.000	77.5	22.5	B;2;3	C;4
Dis	127.589	0.000	80.1	19.9	B;2;3	C;4
Oth	128.188	0.000	78.6	21.4	B;2;3	C;4
Appe	127.400	0.000	79.6	20.4	B;2;3	C;4
DetPro	46.914	0.000	83.1	16.9	B;3	C;4
Manag	28.211	0.000	78.8	21.2	B;2;3	C;4
DetSys	136.284	0.000	89.2	10.8	B;2;3	A,C;4

The data presented in Table 9 indicates that for 11 out of the 14 analyzed disclosure variables, the null hypothesis of independence between process performance and report type was rejected (p<0.05). In terms of dimension 1, inertia is positively associated with

report type "A" and negatively associated with report type "B," while report type "C" falls in an intermediate position. This dimension accounts for a data variation ranging from 79.1% to 89.2%. On the other hand, dimension 2 is directly linked to efficiency, with data variation ranging from 10.8% to 22.5%.

Four patterns of association among the analyzed variables have been identified. Firstly, the code 'B;2 – C;3;4' corresponds to higher mean values of the integrity of the process initiation disclosure within cluster 'B,' which is characterized by moderate efficiency in the proceedings with a mass of 0.05. On the other hand, cluster C is linked to either low efficiency or inefficiency, with a mass of 0.58.

Secondly, the code "B;2;3 – C;4" indicates that eight variables (pertaining to the integrity of disclosure regarding administrative and judicial annulment, the imposition of penalties such as reprimands, suspensions, dismissals, and other types, as well as appeals and proceedings management) are associated with cluster B, reflecting both a state of fair procedural efficiency and not very efficient, with mass values ranging from 0.13 to 0.15. Conversely, cluster C is linked to a state of inefficient proceeding, with mass values spanning from 0.32 to 0.40.

In the third instance, the code "B;3 – C;4" indicates that the process detailing variable correlates cluster B with a condition of not being very efficient, having a mass value of 0.14. Conversely, cluster C is linked to a state of near procedural inefficiency with a mass value of 0.33.

In the last pattern, denoted as "B;2;3 – A;C;4," the level of elaboration in describing the correctional system links cluster B of reports to a state of fairly efficient and not very efficient proceedings, with a mass value of 0.05. Meanwhile, clusters A and C are both associated with a condition of near procedural inefficiency, with a mass value of 0.51.

5 CONCLUDING REMARKS

The disclosure of information plays a pivotal role in shaping the image and reputation of public organizations and catering to the expectations of their stakeholders. In this context, transparency emerges as a dual entity: a valuable organizational asset and a context-relative practice. Its adaptability serves as a buffer against resource depletion and helps preserve a positive public perception. Thus, this study delves into the realm of legitimacy impression management, drawing insights from correctional data embedded within the Management Reports (MR) of Brazilian Federal Universities (FU).

The results pointed out three distinct behaviors. The first one can be interpreted as a characteristic of legitimacy in image management. This evidence is supported by (a) the inverse correlation between the level of detail in the correctional system and the accuracy of the disclosure regarding major penalties applied, and (b) the association between fair efficient proceedings and higher integrity in disclosing the initiation of proceedings in the Management Report (MR), along with limited transparency in the discretion of management. Hence, the presence of substantive legitimation was noted. Furthermore, symbolic legitimation was identified in the enhanced disclosure of the correctional system, offsetting the lower procedural efficiency when accounting for the expended time period, the number of cases, and the individuals involved.

The second pattern, characterized by isomorphism, reveals a positive correlation among the accuracy of disclosures pertaining to other penalties, dismissals, and appeals.

The third behavior, also indicative of isomorphism, suggests that the disclosures concerning decision-making aspects, such as the assessment of admissibility,

appointment of processing committees, proceeding management, and its detailed description, also exhibit correlated behavior.

The examination of the correctional system unveiled diverse structures across the universities. Neither structural isomorphism nor any correlation between the type of structure and mechanisms for managing legitimacy image were detected. This facet could be subject to deeper investigation in forthcoming research studies.

In conclusion, the two instruments for public transparency that were analyzed, namely the Management Reports (MR) and the CGU-PAD report, did not provide clear explanations for the lack of transparency in disclosing the outcomes of certain proceedings. One limitation of this study is its inability to definitively establish this gap as a mechanism for managing legitimacy image. While, on one hand, initiating proceedings and investigating The second pattern, characterized by isomorphism, reveals a positive correlation among the accuracy of disclosures pertaining to other penalties, dismissals, and appeals.

In conclusion, the two instruments for public transparency that were analyzed, namely the Management Reports (MR) and the CGU-PAD report, did not provide clear explanations for the lack of transparency in disclosing the outcomes of certain proceedings. One limitation of this study is its inability to definitively establish this gap as a mechanism for managing legitimacy image. While, on the one hand, initiating proceedings and investigating responsibilities could be seen as effective in the eyes of society as it demonstrates adherence to appropriate procedures, on the other hand, the absence of disclosure regarding final outcomes, especially in cases of dismissals, might suggest a superficial management approach, as discussed by Buisson (2008). As a result, such behavior remains ambiguous and could raise inquiries about the transparency of organizations. Another limitation of this research concerns its potential applicability to different time frames, given that the presentation format of MRs has evolved and the correctional data no longer exhibit the same level of consistency observed during the studied triennial period Responsibilities could be seen as effective in the eyes of society, as it demonstrates adherence to appropriate procedures, on the other hand, the absence of disclosure regarding final outcomes, especially in cases of dismissals, might suggest a superficial management approach, as discussed by Buisson (2008). As a result, such behavior remains ambiguous and could raise inquiries about the transparency of organizations. Another limitation of this research concerns its potential applicability to different time frames, given that the presentation format of MRs has evolved, and the correctional data no longer exhibit the same level of consistency observed during the studied triennial period.

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