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**Student Assistance under accountability: measuring instrument on electronic portals**

*Assistência Estudantil à luz da accountability: instrumento de medição em portais eletrônicos*

*Asistencia al Estudiante bajo rendición de cuentas: instrumento de medida en portales electrónicos*

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**KEYWORDS**

Accountability. Student Assistance. Electronic Portal

**Abstract:** Objective: To structure an instrument capable of measuring accountability in electronic portals for the context of student assistance at federal institutions of higher education. Methodology: A systematic survey of the literature on accountability was carried out, in the main reference bases, with the objective of evaluating the models available and subject to use/reference. Also, the results of Fava (2021) were used on what should be measured in student assistance in the view of managers. Originality/Relevance: There is no instrument for the analysis of accountability in the student assistance policy in electronic portals. Results: Structured instrument for measuring the student assistance policy in the light of the precepts of accountability in electronic portals. Theoretical/methodological contributions: Contributes to the discussion and organization of a measurement protocol on student assistance in the light of accountability.

**PALAVRAS-CHAVE**

Accountability.  
Assistência Estudantil.  
Portal Eletrônico.

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**Resumo:** *Objetivo: Estruturar um instrumento capaz de medir a accountability em portais eletrônicos para o contexto da assistência estudantil das instituições federais de ensino superior. Metodologia: Foi realizado levantamento sistemático da literatura de accountability, nas principais bases de referências, com o objetivo de avaliar os modelos disponíveis e passíveis de utilização/referência. Também, utilizou-se dos resultados de Fava (2021) sobre o que deveria ser medido na assistência estudantil na visão dos gestores. Originalidade/Relevância: Não existe instrumento à análise da accountability na política de assistência estudantil em portais eletrônicos. Resultados: Estruturou instrumento de medição da política de assistência estudantil à luz dos preceitos da accountability em portais eletrônicos. Contribuições teóricas/metodológicas: Contribui na discussão e na organização de um protocolo de medição sobre a assistência estudantil à luz da accountability.*

**PALABRAS CLAVE**

Rendición de cuentas.  
Asistencia Estudiantil.  
Portal Electrónico.

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**Resumen:** *Objetivo: Estructurar un instrumento capaz de medir la rendición de cuentas en portales electrónicos para el contexto de atención a estudiantes en instituciones federales de educación superior. Metodología: Se realizó un levantamiento sistemático de la literatura sobre rendición de cuentas, en las principales bases de referencia, con el objetivo de evaluar los modelos disponibles y sujetos de uso/referencia. Asimismo, se utilizaron los resultados de Fava (2021) sobre lo que debe medirse en la asistencia a los estudiantes en la visión de los directivos. Originalidad/Relevancia: No existe un instrumento para el análisis de la rendición de cuentas en la política de atención al estudiante en los portales electrónicos. Resultados: Instrumento estructurado para la medición de la política de atención al estudiante a la luz de los preceptos de rendición de cuentas en los portales electrónicos. Aportes teóricos/metodológicos: Contribuye a la discusión y organización de un protocolo de medición de la atención al estudiante a la luz de la rendición de cuentas.*

## Introduction

Law No. 12.527/2011, known as the Access to Information Law (AIL), was a milestone in public transparency, as it makes public society's right to know about government programs and establishes the public administration's duty to be transparent about the disclosure of public resources (Bairral, 2013). In this context, concepts that have emerged over the course of the evolution of the state's organizational models have taken on a prominent role in accountability processes (Rocha, 2011). Among them is the concept of accountability, which deals with the permanent process of evaluating and holding public servants accountable for their actions and, therefore, a mechanism that allows citizens to control the actions of their representatives (Rocha, 2011), favoring transparency procedures and bringing legitimacy to the actions of the administration (Carneiro et al., 2011). In this sense, accountability, and transparency gain scope in the political sphere (Machado & Carvalho, 2020).

Therefore, it is clear that transparency has expanded to other aspects of public administration, in addition to being mandatory, and this has led the control bodies to pay close attention to the information that is made available to citizens, whether it is accessible and understandable, whether via management reports or electronic portals (Bairral et al., 2015). Thus, just complying with legal publicity standards is not enough to understand the facts, as there is a need for modeling on the part of the institutions so that the information is accessible and easy to understand. Empirical studies support the argument that government quality, performance, and impartiality are likely to have an impact on minorities' access to mandatory welfare services (Ramasamy, 2020). Publicizing information alone does not guarantee transparency and public permeability, it requires an understanding of the information made available and communication channels between government and society (IPEA, 2010).

In this context, with the introduction of accountability, as well as the need for the state to be transparent with its actions, it is noted in the literature that student assistance (SA) has been

neglected by researchers, given that searches for the intersection of SA or NSAP (National Student Assistance Program) with accountability in the Web of Science, Scielo, Capes Theses and Dissertations Catalog and Spell reference databases returned only two studies: Machado and Pan (2016) with the subjective effects of the national student assistance policy; and Passos (2020) with the extent to which the management report contemplates the active transparency of the SA policy at the Federal Institute of Pernambuco (IFPE).

Despite these, there is no instrument to guide the verification of the quality of information or the level of accountability in electronic portals in the context of SA, which is a research gap. It is therefore necessary to think about and structure a measurement instrument before assessing accountability on electronic portals.

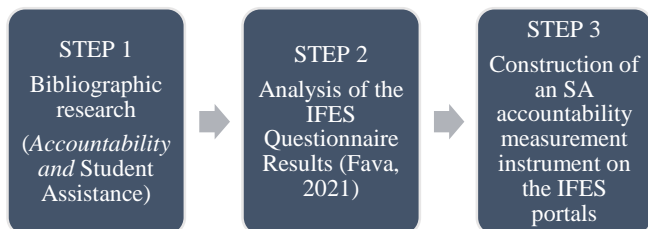
This study therefore aims to propose an instrument for measuring accountability in SA on electronic portals for federal higher education institutions (FHEI). In order to do this, it used the accountability literature to identify the models already structured, as well as structuring and adapting them to the context of SA. In order to complement and support the analysis, a questionnaire was used to identify what would be important to measure in the view of SA administrators in federal higher education institutions, contained in the research by Fava (2021).

This research provides an overview of the necessary and minimum attributes for publicizing the NSAP and indicates the attributes that will make up the assessment of the quality level of its dissemination in the light of accountability. It also makes it possible, in future research, to create a ranking of federal higher education institutions in terms of the practice of accountability in the context of SA. It is therefore a pioneering study in aligning the context of SA with the precepts of accountability and this approach could bear fruit in the field and the comparison of the NSAP in federal higher education institutions.

## Methodological Procedures

This is a qualitative, exploratory, and bibliographical study. To this end, it used three stages in its construction and execution (Figure 1).

Figure 1  
Stages in the development of the study



Source: Prepared by the authors (2023).

The first stage consisted of searching the literature on accountability, on July 22, in the main reference databases: Web of Science (574 studies on accountability in Political Science and Public Administration), Scielo (452 studies on accountability in various areas), Capes' Catalog of Theses and Dissertations (1,161 studies on accountability) and Spell (239 studies on accountability). This produced a list of 2,426 studies. Out of these, studies that presented a theoretical model or instrument for measuring accountability were filtered out, from which 92 were selected. At the same time as the analysis, those that promoted the intersection of SA or the NSAP with accountability were filtered out, which returned Machado and Pan (2016) and Passos (2020). These studies were read and made up the literature review and support the analysis and discussion of the results.

The second stage of the research consisted of analyzing in detail the results of Fava's (2021) research, which collected institutional information on the actions of the SA, the existence of indicators for evaluating and monitoring the NSAP in the FHEI and what should be monitored as a result, impact, and process of the policy, in the view of the proectors or administrators responsible for the NSAP in the FHEI. The questionnaire was made available between January and March 2021 and 24 of the 69 FHEI have responded. Our study focuses on the situational diagnosis and institutional needs to be observed in the instrument for measuring SA accountability on electronic portals.

The third stage sought to build an instrument

to measure the accountability of SA on FHEI electronic portals. Specifically, it used Passos' model (2020) as a reference and aligned it with the results of the situational diagnosis and institutional needs, from the point of view of SA administrators in Brazilian FHEI (Fava, 2021). It should be noted that Machado and Pan (2016) contributed to the theoretical framework of this research, as they analyzed the subjective effects of the NSAP from the perspective of students at a Brazilian federal university, collected through individual interviews and focus groups. Therefore, the work did not adhere to the objectives of this research in terms of a theoretical measurement model or methodology.

Thus, it was possible to structure an instrument to measure the accountability of SA that captures the reality of the FHEI electronic portals in terms of SA. It is hoped that, later, the instrument will be validated by SA and accountability researchers, who will be chosen given their voluntary adherence to evaluating the instrument, as well as a quantitative analysis of the attributes. Finally, the methodological approach is seen as feasible, reducing the biases and alternative explanations that the research may have. Next, we turn to the elements that provide theoretical support for this research

### Accountability: Clarifying the Concept

The capacity for accountability and transparency has become increasingly important for governments in general, especially for countries with emerging economies, in which governments have shown difficulties in implementing measures to equalize economic and social inequalities by finding a deficit in their democratic policy and institutional effectiveness, that is, in the capacity to legitimize themselves as a government and promote public policies that serve society, compromising acts, and neglecting governance behaviors (Samaratunge & Alam, 2021; Santos & Souza, 2022).

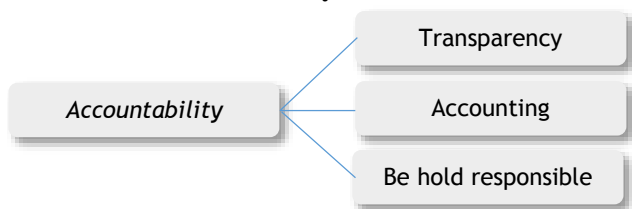
In this context, one of the concepts present in public governance is accountability, an English term that encompasses a spectrum of multifaceted meanings, with no perfect agreement on a literal

translation (Pinho & Sacramento, 2009), and defining the term is an extremely difficult exercise (Xavier, 2011).

A pioneer in this field, Campos (1990) provides some insights into the concept of the term, based on her unsuccessful search for a literal translation, thus motivating her to focus on the meaning, and reports that what the Brazilian people lack is not the word itself, but the concept itself. Accountability 'is conceived based on various spaces and models, cannot be seen as a single phenomenon or even homogeneous and isolated from the administrative context that supports it' (Rocha, 2011:83) and is linked to three dimensions: responsibility, accountability, and transparency (Batista et al., 2021) - Figure 2.

Figure 2

**Dimensions of Accountability**



**Source:** Platt Neto *et al.* (2007:85).

That said, two forms of accountability stand out in the literature: vertical and horizontal. The 'actions taken, individually or by some kind of organized and/or collective action, concerning those who occupy positions in state institutions, whether elected or not' (O'Donnell, 1998:28) corresponds to vertical accountability. In short, the demands of society, media coverage of corruption, and, above all, periodic elections, are dimensions of this type of accountability. While horizontal accountability comprises:

existence of state agencies that have the legal right and power and are willing and able to carry out actions, ranging from routine supervision to legal sanctions or even impeachment against actions or issues of other state agents or agencies that can be qualified as criminal (O'Donnell, 1998:40).

Horizontal accountability presupposes an equal relationship between government bodies, with mutual vigilance between the legislative,

executive, and judicial branches, also known as check and balances. Each power has autonomy to carry out its functions but is controlled by the other powers to prevent abuses of power. Therefore, there is evidence of the construction of mechanisms by which the rulers are compelled to answer for their acts and omissions before society (Abrucio & Loureiro, 2004).

The practice of democratically exercising control over government actions is present in the context of accountability (Olivieri, 2011). To broaden the concept, it is essential to understand transparency (Zuccolotto & Teixeira, 2014), i.e., the ability to see what is happening in the public sector (Janssen et al., 2017). Two categories of transparency can be highlighted: active and passive. Active transparency refers to the spontaneous provision of information by public bodies, without a formal request, while passive transparency refers to the provision of data requested formally by an interested party, except in cases of secrecy (Rigoni et al., 2021). To this extent, it is understood that transparency depends on two conditions: visibility and the ability to make inferences about the data, i.e., ease of access and understanding of the data, are conditions for transparency (Michener & Bersch, 2013). To exist accountability, actions must go beyond the boundaries of conventional transparency, the simple act of publishing information, and the involvement of public institutions and civil society must be promoted, contributing to transparency and accountability quickly and clearly (Fox, 2007).

Although studies on transparency in the public sector have increased over the last 30 years, comprehensive reviews have been scarce, which shows the fragility and difficulty of advancing the field (Mendieta, 2021). Thus, although endogenous factors produce quality in products and procedures, they are not enough to generate positive impacts and results (Mendieta, 2021). When exploring the field of federal higher education institutions, which is the scope of this study, there is a deficit in active transparency, in addition to identifying the extent to which it is contemplated, shifting the gaze to understand that transparency manifests itself in a

multidimensional way, because, in addition to adherence to minimum regulatory requirements, it must translate the various social aspects of the institution, incorporating itself as an evaluation tool, whose institutional information produced, whether voluntary or not, is within the reach of society's understanding (Passos, 2020). It is necessary to create instruments that promote quality information and can achieve the levels of transparency necessary for social control, especially in the field of higher education.

This research is in line with this interest in providing relevant tools and information for evaluating, monitoring, and making decisions by public administrators and, in this sense, aligning with the precepts of accountability. In addition, there is an observation that most recent studies on accountability focus on one of the dimensions of the concept, transparency, without presenting a comprehensive view of the process (Buta; Teixeira & Schurgelies, 2018). In contrast, this study adopts a different approach, investigating the phenomenon through the three dimensions highlighted: transparency, accountability, and responsibility. This is due to the recognition that a fragmented perspective to address the issue neglects the fact that all dimensions of the process are necessary for effective control (Buta; Teixeira & Schurgelies, 2018).

## **Public Policy on Student Assistance**

Public policy can be understood as a guideline designed to tackle a public problem (Secchi, 2010). The state's action to equalize social differences through the institutionalization of processes is the definition of public policy (Silva et al., 2017). In this sense, it should be emphasized that public policies aimed at the educational environment are directly related to the type of society that is intended to be formed (Assis et al., 2013). There are countless challenges to realizing the right to education and the permanence of students, especially in higher education (Souza & Cintra, 2020). Part of this is due to the evolution of public policies, which are changing to adapt and meet the challenges, not least because of the new realities (Fernandes & Almeida, 2019). Brazil

notes that 'historically education, despite the intentions set out in numerous legal instruments, has not been a right exercised by all citizens' (Vasconcelos, 2010:608). Public education must find support in programs that rescue the quality of education (Ferreira & Santos, 2014).

In this regard, the NSAP stands out as the main SA policy in Brazil (Carrano et al., 2018). In force since 2008, it took on a legal character with Normative Ordinance No. 39, of December 12, 2007, from the Ministry of Education (MEC), and was transformed into Decree No. 7,234, on July 19, 2010. An achievement for the community, it has led to significant changes in Brazilian SA, promoting support for access, permanence, and success for low-income students (Barbosa, 2009; Vasconcelos, 2010).

The NSAP decree stipulates that SA actions in the country should be developed in the areas of student housing, food, transportation, health care, digital inclusion, culture, sport, daycare, pedagogical support, and access, participation, and learning for students with disabilities, global development disorders, high abilities, and giftedness. It should be noted that the NSAP is wide-ranging and guides each higher education institution to carry out what they deem necessary (Santana et al., 2015; Machado & Pan, 2016; Cintra et al., 2020; Brito et al., 2021).

Studies on the NSAP in the last decade have focused in particular on two areas (Souza & Cintra, 2020): the implementation and propagation of the SA public policy in post-NSAP educational institutions (Estrada & Radaelli, 2014; Oliveira & Oliveira, 2015; Pinto, 2017; Andrade & Pachêco, 2019; Eloi et al, 2019), and advances in higher education resulting from the SA public policy (Felippe, 2015; Gazotto & Giometti, 2016; Andrade & Teixeira, 2017; Araújo & Andrade, 2017; Ferreira, 2017; Chaves & Silveira, 2018; Batista, 2019; Lima & Carvalho, 2021).

In this context of the expansion of actions in Brazilian public education, one of the main challenges today is raising budgetary resources for implementation (Dutra & Santos, 2017; Ferreira, Sanabria, & Cintra, 2023). Achieving success with the NSAP in adverse economic situations can lead to restrictions on the program (Passos, 2020). In

the face of adverse scenarios, it is necessary to promote actions that contribute to the continuous, reliable, and empowered evaluation of public policies (Fava, Hall, & Cintra, 2022; Fava & Cintra, 2021, 2022), such as the creation of structures that favor legitimacy and bring transparency and social control to the acts carried out by public institutions, allowing policymakers and administrators to analyze the trajectory of policies and their implications (Ramos & Schabbach, 2012).

Thus, in addition to planning and implementing public policies, it is essential to carry out continuous evaluations to ensure their sustainability over time in the face of social challenges within the institutional context (Cintra, Ribeiro, & Costa, 2023; Lima & Ferreira, 2016). Therefore, verifying whether the objective of a public policy is being effectively achieved and whether the population's desires are being met becomes relevant (Silva & Silva, 2023). However, one of the obstacles in evaluating public policies lies in the availability of data that is reliable in terms of scope and accuracy, as well as being suitable for documenting the main achievements (Menezes et al., 2023). Hence, the analysis of a public policy is intrinsically linked to accountability, because for a policy to be evaluated and monitored, transparency and accountability are necessary (Batista, Gomes & Panis, 2021).

Alternatives that strengthen SA as a public policy shed light on better organization of actions (Brito et al., 2019), as well as strengthening mechanisms to verify public spending and how it has been used (Fava & Cintra, 2021, 2022). In this sense, the use of academic research as a strategy for understanding reality and contributing to the allocation of resources stands out (Capobianco et al., 2011; Ferreira & Cintra, 2023). The government's interest in monitoring and evaluating public policies is related to elements of efficiency, effectiveness, and accountability, which provide administrators with information on the quality of actions, as well as information to society and the legislative power (Cunha, 2018). Thus, it is of great interest to governments to verify results, efficiency, and effectiveness, as well as the application of accountability (Ramos &

Schabbach, 2012).

The following section presents some of the results of Fava's research (2021) and the dialogue with other literature in the area, to highlight relevant elements that make up the NSAP, its importance, and the main difficulties identified by administrators who work directly in its application at the federal higher education institutions, to subsidize the verification items that make up the measurement instrument.

## **The Vision of SA Administrators: Reflection**

Research has rekindled interest in institutions as being fundamental to understanding contemporary social reality (Machado & Carvalho, 2020). From this perspective, 'it is the meanings attributed by individuals to the reality in which they find themselves that shape their institutional context of reference, that is, that define structures and guide organizational actions' (Machado & Carvalho, 2020:486).

This section focuses on the results found by Fava (2021), through an e-survey with the administrators responsible for SA in federal higher education institutions. The questionnaire was sent between January and March 2021 and 24 out of 69 responded (35%). The questionnaire has six sections: introduction, consent form, identification of the institution, profile of the interviewee, situational diagnosis, and institutional needs. Because of the focus of this research, we will concentrate on the results of the situational diagnosis and institutional needs sections.

In addition to trying to collect as much information as possible about the activities of SA in FHEI, the questionnaire also sought to identify some of the institutions' needs. First, Fava (2021) examined the actions of SA based on the NSAP decree. The aim was to understand the extent to which federal higher education institutions in the country had implemented the ten priority actions. The research investigated whether the FHEI in question declared activities corresponding to each of these actions. Table 1 shows whether the FHEI in question has the action, considering only the 24 institutions that responded to the questionnaire.

Figure 3

**Actions developed by the FHEI in the NSAP**

FHEI	1	2	3	4	5	6	7	8	9	10
UFTM	X	X	X	X	X		X	X	X	X
UFCA	X	X	X	X	X				X	X
UFT	X	X		X	X				X	
UFPR	X	X	X		X		X	X	X	
UFRB	X	X	X		X		X	X	X	X
UFS	X	X	X	X	X	X	X	X	X	X
UFPE	X	X		X	X	X	X	X	X	X
UFCA	X	X	X	X	X	X	X	X	X	X
UFSJ	X	X	X	X	X		X	X	X	X
UFOB		X			X				X	
UFSCAR	X	X	X	X	X			X	X	X
UFLA	X	X	X	X	X		X	X		X
UFRRJ	X	X	X	X	X	X	X	X	X	X
UFOPA		X	X		X		X		X	X
UFPB	X	X	X		X			X		
UFPEL	X	X	X					X	X	
UFRR	X	X	X		X	X			X	X
UFOP	X	X		X	X				X	X
UFRPE	X	X	X	X			X	X	X	
UFSM	X	X	X	X	X			X		
UFES	X	X	X	X	X	X	X	X	X	X
UFRGS	X	X	X	X			X	X	X	X
UNIFEI	X	X			X			X	X	X
UNIR	X	X	X		X	X	X	X		

**Note:** 1. Housing; 2. Food; 3. Transportation; 4. Health care; 5. Digital inclusion; 6. Culture; 7. Sports; 8. Day care; 9. Pedagogical support; 10. Access, participation, and learning for students with disabilities and other disorders.

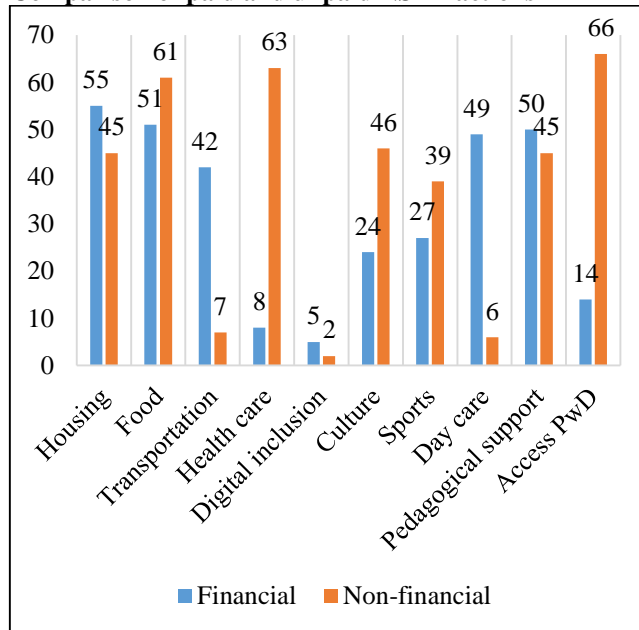
**Source:** Fava (2021:56).

From this result, there is an imbalance in the actions that are carried out by the FHEI, as well as not being carried out in their entirety (Ferreira, Sanabria & Cintra, 2023, Fava & Cintra, 2022, Souza & Cintra, 2020), where some actions have not received due attention (Cintra et al., 2022, Ferreira & Cintra, 2023). It should be noted that out of the ten actions contained in the Decree: health care (4), culture (6), sport (7); daycare (8), and access, participation, and learning for students with disabilities and other disorders (10) are the least practiced. To go into greater detail, Fava (2021) checked to see which SA actions were carried out, distinguishing between those that were paid for and those that were not (Figure 4).

The results corroborate the criticism that 6 out of 10 actions reinforce the scholarship process, as they end up focusing on offering scholarships for financial aid and leave actions without pecuniary benefits to the student in the background (Ferreira, Sanabria & Cintra, 2023). Another point is digital inclusion, which was the least frequent action, and, therefore, the pandemic forced a different approach to this item (Cintra et al., 2022).

Figure 4

**Comparison of paid and unpaid NSAP actions**

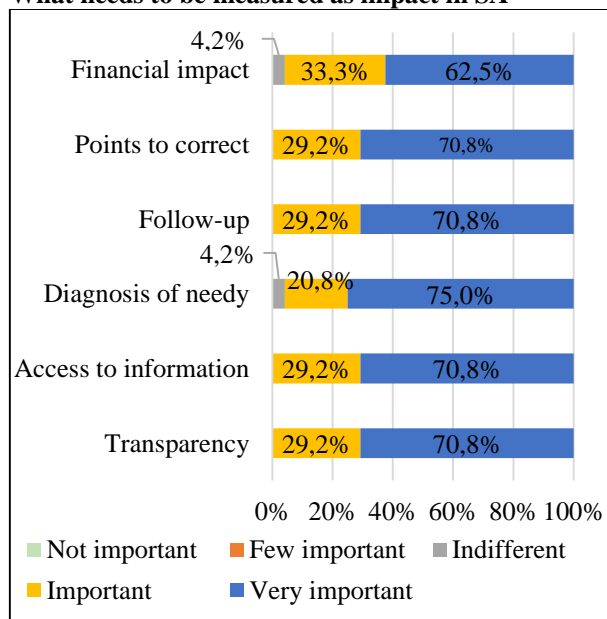


**Source:** Fava (2021:61).

Moving on to institutional needs, Fava's research (2021) reveals data on the vision of FHEI administrators, on factors such as impact, product, and process in SA, using a 5-point Likert scale, ranging from 'not important' to 'very important.' Impact refers to the changes that SA actions bring and/or provide to beneficiaries and society (Figure 5).

Figure 5

**What needs to be measured as impact in SA**

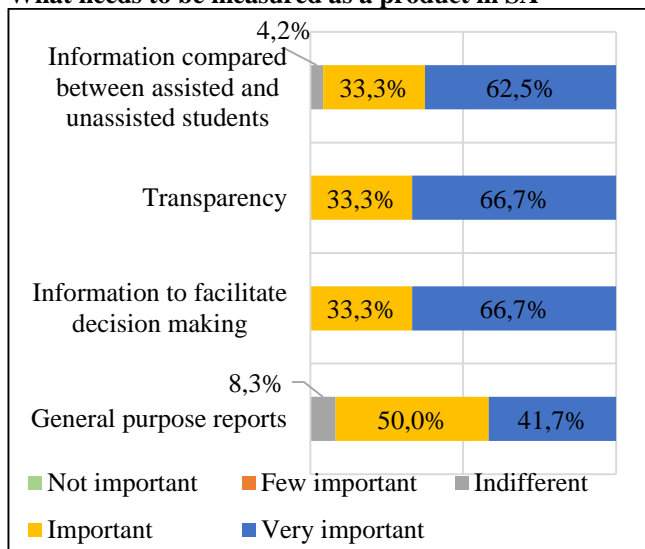


**Source:** Fava (2021:88).



Diagnoses of those in need, transparency, access to information, follow-up, and points to correct are the main points to be considered in the impact of the SA actions, which reinforces the practical justification for the reflection of the work, in the sense that the FHEIs need to have mechanisms to identify the public that in fact needs the actions and this is only possible with tools that can highlight the important information or even in the sense of showing that there is no such information in the FHEI. In terms of product, it consists of what is generated in the value chain and reveals how important the attributes in Figure 6 are to administrators.

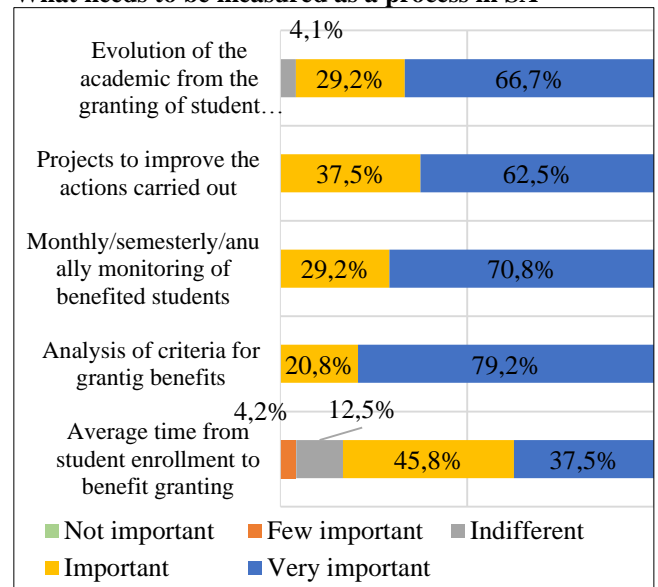
Figure 6  
What needs to be measured as a product in SA



Source: Fava (2021:88).

Information for decision-making and transparency are the points to be considered in the product category of SA actions. It is important to note that, once again, the transparency aspect appears among the main ones, and, therefore, the survey helps to structure this item in federal higher education institutions. The process category, 'which corresponds to the actions and projects carried out, the cycle time of these stages, and the cost of the process' (Fava, 2021:89), has the following results, as shown in Figure 7.

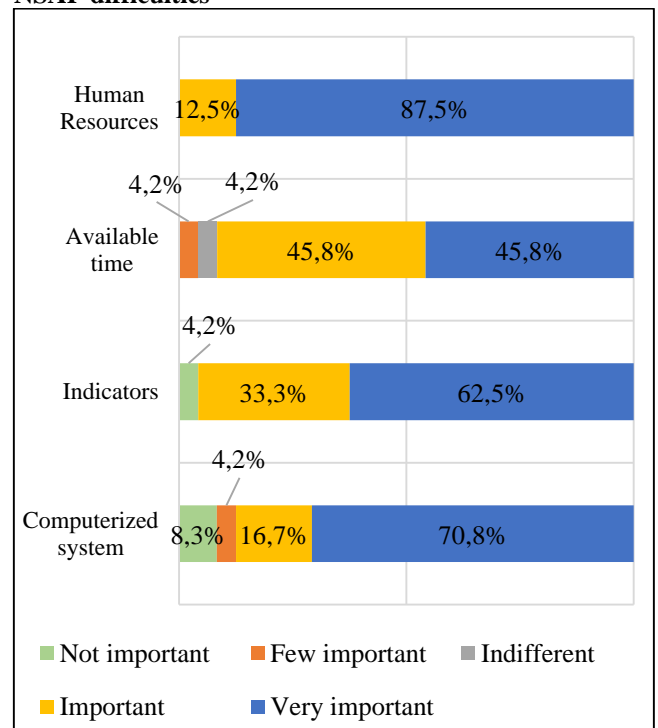
Figure 7  
What needs to be measured as a process in SA



Source: Fava (2021, p. 89)

Analysis of the criteria for granting benefits and monitoring the students who benefit are the points to be considered in the process of SA actions. Nevertheless, Fava (2021) highlights the difficulties faced by administrators in monitoring and evaluating the NSAP (Figure 8).

Figure 8  
NSAP difficulties



Source: Fava (2021:90).

Among the difficulties, the availability of a computerized system is what stands out to minimize the others, considering that it can be used to produce indicators, which could optimize the use of personnel, as well as have a direct impact on the time it takes to carry out the actions. That said, a few points can be made: the promotion of culture is not widespread in the FHEI, as only seven of them practice the action; the impact on the social environment of the beneficiaries of SA only occurs when there is a diagnosis of the beneficiaries or when their needs are known; transparency and information subsidies are essential to the development of activities; periodic monitoring and analysis of the award criteria are highlights in the involvement of the process; and human resources and the lack of a computerized system for managing SA are the main difficulties.

After these observations, it should be noted that this section sought to highlight some aspects of how the NSAP has been implemented in the FHEI, as well as its main challenges from the point of view of the administrators who carry it out in practice. In structuring the tool, the administrators' vision and the situation of the federal higher education institutions were considered, which helps to verify the quality and level of transparency on the portals and can encourage improvements in the policy's procedures at the federal higher education institutions. The results of the research are presented below, with the structuring of the model for measuring the accountability of SA in electronic portals.

## **Presentation of results**

This section presents the structure of the instrument for measuring the accountability of SA in the electronic portals of federal higher education institutions. Through a systematic review of the literature, it sought to verify existing models and reflect on their use and adaptation/reference for an approach that could promote an initial classification in terms of promoting accountability in institutions. In addition, it sought to reflect on and contemplate information from other studies that could contribute to a better understanding of this policy, as was the case with the research

carried out by Fava (2021), with what should be measured in the SA policy from the point of view of FHEI administrators.

## **Structuring the instrument: Initial vision**

Some protocols for measuring accountability were found in the literature (Andrade & Raupp, 2017; Baraldi, Borget & Fabre, 2019; Caleffi & Raupp, 2017; Cruz & Zucolotto 2020; Ferreira et al., 2020; Laguna, Grande & Zurdo, 2021; Martins & Peixe, 2020; Moraes Jr, Carneiro & Silva Neto, 2015; Passos, 2020; Pinto Filho, Rita & Pinto, 2020; Raupp & Pinho, 2011; 2012; 2013; Rigoni, Gonzaga & Zucolotto, 2021; Rocha, Zucolotto & Teixeira, 2020; Silva, Mont-Mor & Rodrigues, 2019; Vieira et al., 2018), and were used to corroborate and support the criteria present in the proposed instrument.

To assess the accountability of the SA, the focus is on the outputs of the policy, as a way of verifying the effective delivery of services. To this end, the model proposed by Passos (2020) was used as a reference, using the ability to adhere to the provisions of the NSAP, TCU regulations, and LAI instruments as a reference. The model proved to be adherent to the purposes of the research, as it correlates with the approaches since Passos (2020) analyzed the extent to which the management report contemplates the principle of active transparency regarding FHEI's SA policy, through three dimensions: Active Transparency, Accountability, and SA. It used verification items present in the Passos (2020) model, especially legal regulations, and sought to list items from the point of view of FHEI administrators (Fava, 2021).

In this way, it seeks to provide evidence of the reality of the FHEI portals in terms of accountability for SA, in a broader way than the research by Passos (2020), which was restricted to the capacity for transparency of information in the management reports delivered by the IFPE to the TCU. In this sense, the perspective of analysis is on the accountability promoted by the FHEI regarding the SA to society, and not just on the transparency of actions. The measurement instrument can be seen in Table 1.

Table 1

**An instrument for measuring the level of accountability of SA in FHEI**

<b>EVALUATION DIMENSION - TRANSPARENCY</b>			
<b>Evaluation items</b>	<b>Individual Scores</b>	<b>Legal basis</b>	<b>Previous studies</b>
1. Does the portal record the competencies and organizational structure, addresses, telephone numbers, and e-mail addresses of the respective units and the FHEI opening hours to the public?	1,0 - Full 0,66 - Partial 0,33 - Insufficient 0 – Absent or unidentified	Law 12.527/2011, Art. 8º, § 1º, inciso I	Passos (2020); Raupp e Pinho (2011; 2012; 2013); Caleffi e Raupp (2017); Martins e Peixe (2020)
2. Is complete and up-to-date legislation available within the scope of the SA?		Decree 7.234/2010 - PNAES	***
3. Are there records of any transfers of financial resources within the scope of the SA?		Law 12.527/2011, Art. 8º, § 1º, inciso II	Passos (2020); Cruz e Zucolotto (2020); Andrade e Raupp (2017)
4. Is there information on bidding procedures, including the respective notices and results, as well as all contracts signed within the scope of the SA?		Law 12.527/2011, Art. 8º, § 1º, inciso IV	Passos (2020); Caleffi e Raupp (2017); Pinto Filho, Rita e Pinto (2020)
5. Is there general data or news for monitoring programs, actions, and projects aimed at the SA?		Law 12.527/2011, Art. 8º, § 1º, inciso V	Passos (2020); Raupp e Pinho (2011; 2012; 2013); Nascimento Jr., Carneiro e Silva Neto (2015)
6. Is there a section for frequently asked questions?		Law 12.527/2011, Art. 8º, § 1º, inciso VI	Passos (2020); Baraldi, Borget e Fabre (2019); Caleffi e Raupp (2017)
7. Does the portal contain a content search tool that allows access to information in an objective, transparent, clear, and easy-to-understand way?		Law 12.527/2011, Art. 8º, § 3º, inciso I	Baraldi, Borget e Fabre (2019); Martins e Peixe (2020)
8. Is there a location and instructions that allow the interested party to communicate electronically or by telephone with the body or entity that owns the portal?		Law 12.527/2011, Art. 8º, § 3º, inciso VII	Raupp e Pinho (2011; 2012; 2013); Vieira <i>et al.</i> (2018); Caleffi e Raupp (2017);
9. Are there measures in place to ensure accessibility of content for people with disabilities?		Law 12.527/2011, Art. 8º, § 3º, inciso VIII	Martins e Peixe (2020); Pinto Filho, Rita e Pinto (2020)
10. Is there an automated system on the portal that allows processes relating to actions carried out within the scope of the SA to be monitored?			***
<b>EVALUATION DIMENSION - ACCOUNTING</b>			
<b>Evaluation items</b>	<b>Individual Scores</b>	<b>Legal basis</b>	<b>Previous studies</b>
1. Is there general information on the socio-economic profile of students at the FHEI?	1,0 - Full 0,66 - Partial 0,33 - Insufficient 0 – Absent or unidentified	***	Fava (2021); Silva, Mont-Mor e Rodrigues (2019); Rigoni, Gonzaga e Zucolotto (2021)
2. Is the management report for the last financial year available, containing information about the FHEI's SA?		Normative Instruction No. 84, of 22/4/20 - TCU, Chap. III, art. 8, § 4	***
3. Are there procedures for diagnosing the target audience?		Decree 7.234/2010 - PNAES	Fava (2021)
4. Are there criteria for awarding pecuniary SA?		***	Fava (2021)

5. Is there identification of the students benefiting from financial assistance, by classification in terms of type of action and amounts?		***	Fava (2021)
6. Are there any measures in place to monitor the beneficiary students?		Decree 7.234/2010 - PNAES	Fava (2021)
7. Is it possible to save reports in various electronic formats, including open formats such as spreadsheets and text, to facilitate analysis of the information?		Law 12.527/2011, Art. 8º, § 3º, inciso II	Vieira <i>et al.</i> (2018); Caleffi e Raupp (2017); Ferreira <i>et al.</i> (2020)
8. Is there information on the portal about the objectives, targets, and performance indicators defined for the year and the results they achieve, their link to the strategic objectives, and the mission of the FHEI within the scope of the SA?		Normative Instruction No. 84, de 22/04/2020 - TCU, Cap. III, art. nº 8, I-a	***
EVALUATION DIMENSION – BE HOLD RESPONSIBLE			
Evaluation items	Individual Scores	Legal basis	Previous studies
1. Are audit reports made available about SA?	1,0 - Full 0,66 - Partial 0,33 - Insufficient 0 – Absent or unidentified	Normative Instruction No. 84, de 22/04/2020 - TCU, Cap. III, Art. nº 8, I - C	Rocha, Zuccolotto e Teixeira (2020); Laguna, Grande e Zurdo (2021)
2. Is the Accounting Office's prior opinion on the accounts made available?		Normative Instruction No. 84, de 22/04/2020 - TCU	Martins e Peixe (2020)
3. Are the contact details of the authority responsible for monitoring the Citizen Information Service (CIS) available on the portal?		Law 12.527/2011, Art. 40	Raupp e Pinho (2011; 2012; 2013); Vieira <i>et al.</i> (2018); Silva, Borba e Miranda (2020)

Source: Prepared by the authors (2023).

Each item in the instrument will receive a score according to its classification among the criteria: Full (1), Partial (0.66), Insufficient (0.33), and Absent (0). The classification categories are described as follows: full when there is full adherence to the evaluation item; partial when some information is incomplete; insufficient when there is a significant omission or superficiality on the subject; and absent or not identified when the information is not located or even non-existent. This score was obtained from the Passos model (2020) and proved to be in line with the purpose of this research. In the end, there are 21 questions, the answers to which can reach a maximum of 21 points. Unlike the model by Passos (2020), we propose an instrument with equal weighting between the dimensions, as it considers that the three dimensions are equivalent to each other, and therefore equally fundamental for accountability to occur within the scope of SA. The number of questions per dimension is shown in Figure 11.

Figure 11  
Number of questions per dimension

Dimension	Number of questions
Transparency	10
Accounting	8
Be Hold Responsible	3
<b>Total</b>	<b>21</b>

Source: Prepared by the authors (2023).

The measurement of the items will be done as follows: the sum of the item scores will be divided by the number of items in each dimension. The final score for each dimension will then be added up and multiplied by the weight (33). This measurement model was also used by Passos (2020), with a change in the weight of the dimensions. The model is represented as follows.

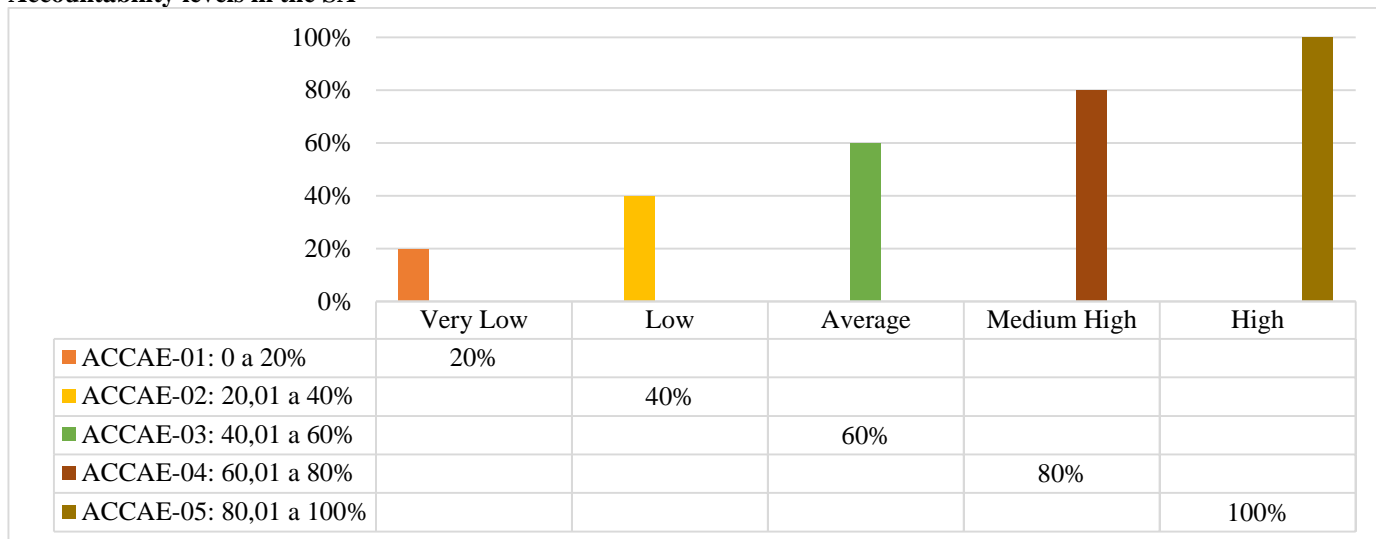
$$D = \frac{(i1 + i2 + i3...i21)}{10} \times 33$$

To demonstrate the condition in which the portal promotes SA accountability, a percentage

scale was adopted, in which from the tabulation of the results of the observation of the portals it will be possible to identify whether it has Student Assistance accountability (ACCAE) in 5 levels: Very Low, Low, Medium, Medium-High and

High according to the percentage reached, up to 20% - very low; from 20.01 to 40% - low, from 40.01 to 60% - medium, from 60.01 to 80% - medium-high and from 80.01% to 100% - high, according to Figure 12.

Figure 12  
Accountability levels in the SA



Source: Prepared by the authors (2023).

It should be noted that this classification is a variation on the one proposed by Passos, broadening the classification levels so that a more detailed distinction can be made between the FHEIs. That said, it is hoped that the assessment of accountability on institutional websites will make it possible to infer whether the FHEI has complied, within the scope of the research, with the elements required to determine the dimensions presented. It should be noted that the constant evolution of the concepts that permeate adequate accountability, as well as changes in the NSAP legislation, may require new investigations and adaptations, thus impacting the modernization/updating of the instrument.

### Final Considerations

This study set out to build an instrument to measure the accountability of SA in electronic portals. Through a systematic review of the

literature, it sought to verify existing models and reflect on their use and reference for an approach that could promote an initial classification of the promotion of accountability in federal higher education institutions. In addition, it sought to gather information from previous and complementary research that could contribute to a better understanding of this policy, as was the case with the research carried out by Passos (2020) with the verification of active transparency, and by Fava (2021) with what should be measured in the NSAP from the point of view of FHEI administrators.

The theoretical contribution here addresses the gap in the lack of an instrument capable of gathering the minimum information that should be published on FHEI electronic portals, with a broader theme than just the purpose of transparency, as well as contributing to the reflection on the level of accountability in FHEIs. In addition, the results show a way forward for

improving processes and promoting accountability in institutions, and it is a pioneer in aligning the context of SA with the three dimensions of accountability. This approach could bear new fruit for the field and the comparability, as we sought to structure here, of the NSAP in federal higher education institutions, given the scarcity of research in this area.

However, the study has limitations: the use of search bases, as others could have been included; and the work, due to the initial results in the field, was not exhaustive in its presentation of accountability and SA but sought to offer a new perspective to evaluate aspects related to both; and, therefore, new elements can be reflected and/or added to the context in future research. Furthermore, before new additions are made, it would be interesting for the instrument to undergo face validation (qualitative) and/or statistical or adherence validation (quantitative), so that the instrument can be taken to a pilot application phase - which could lead to a long road of future research with this instrument. Once this validation and pilot application have been completed, it is suggested that this instrument be juxtaposed on the institutions' electronic portals to classify the FHEIs on the same level and ranking, thus helping to measure the level of accountability of SA on the FHEIs' portals

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