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Deposited in *Repositório ISCTE-IUL*:
2026-09-10

Deposited version:
Accepted Version

Peer-review status of attached file:
Peer-reviewed

Citation for published item:
Carvalho, T., Videira, P., Alonso de Andrade, L., Antonowicz, D., Geschwind, L., Jaworska, M....Pekkola, E. (2026). University boards and institutional governance after new public management reforms: A comparison across four European countries. Higher Education Policy, N/A. https://doi.org/10.1057/s41307-025-00435-x

Further information on publisher's website:
10.1057/s41307-025-00435-x

Publisher's copyright statement:
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Higher Education Policy

# University boards and institutional governance after New Public Management reforms: A comparison across four European countries

--Manuscript Draft--

| | |
|---|---|
| **Manuscript Number:** | HIEP-D-25-00239R2 |
| **Full Title:** | University boards and institutional governance after New Public Management reforms: A comparison across four European countries |
| **Article Type:** | Original Article |
| **Funding Information:** | Hungarian Scientific Research Fund (FK 138875) — Gergely Kováts<br>Fundação para a Ciência e a Tecnologia (UIDB/00757/2020) — Teresa Carvalho<br>Fundação para a Ciência e a Tecnologia (2022.04049.PTDC) — Teresa Carvalho |
| **Abstract:** | The aim of this article is to advance research on the impact of New Public Management reforms on higher education governance and the evolving role of university boards. More specifically, the study offers a novel international comparative assessment on how public higher education institutions' board members perceive institutional decision-making processes and boards' accountability and representation. We use data from a survey administered to individual board members in public HEIs across four European countries. Our results suggest that under New Public Management reforms boards have indeed gained influence in institutional decision-making processes and both internal and external stakeholders view institutions as more responsive to society's needs. Yet, the representation of specific business and economic interests is much less pronounced while important differences remain across countries and different stakeholders. The article offers novel comparative insights into the hybridisation, divergence, and partial enactment of NPM principles, demonstrating how reform trajectories remain shaped by path-dependent dynamics within national systems and institutions. |
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| | Elias Pekkola, Ph.D. |
| **Order of Authors Secondary Information:** | |
| **Author Comments:** | I have submitted, as requested, the black and white version of the revised paper with a conflict of interest statement. |
| **Response to Reviewers:** | Thank you again for all the reviewers' and editor's helpful comments and suggestions that contributed to improving our article. |

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# University boards and institutional governance after *New Public Management* reforms: A comparison across four European countries

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**Funding**

Gergely Kováts was supported by the Hungarian Scientific Research Fund (OTKA) project FK 138875. The support is gratefully acknowledged. Teresa Carvalho and Pedro Videira were financially supported by the Foundation for Science and Technology (FCT) [grant UIDB/00757/2020 - DOI: https://doi.org/10.54499/UIDB/00757/2020] and Grant 2022.04049.PTDC - DOI. (https://doi.org/10.54499/2022.04049.PTDC

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# University boards and institutional governance after *New Public Management* reforms: A comparison across four European countries

## Abstract

The aim of this article is to advance research on the impact of *New Public Management* reforms on higher education governance and the evolving role of university boards. More specifically, the study offers a novel international comparative assessment on how public higher education institutions' board members perceive institutional decision-making processes and boards' accountability and representation. We use data from a survey administered to individual board members in public HEIs across four European countries. Our results suggest that under *New Public Management* reforms boards have indeed gained influence in institutional decision-making processes and both internal and external stakeholders view institutions as more responsive to society's needs. Yet, the representation of specific business and economic interests is much less pronounced while important differences remain across countries and different stakeholders. The article offers novel comparative insights into the hybridisation, divergence, and partial enactment of NPM principles, demonstrating how reform trajectories remain shaped by path-dependent dynamics within national systems and institutions.

Keywords: higher education; institutional governance; university boards; New Public Management

## 1. Introduction

In recent decades, higher education (HE) reforms in advanced capitalist countries, particularly in Europe, have aligned with *New Public Management* (NPM) and post-NPM principles (de Boer et al., 2008; Huisman and Stensaker, 2022), emphasising market-driven efficiency, management, and performance-based governance. This shift,

which has led higher education institutions (HEIs) to adopt corporate structures, align more closely with business and economic interests, and replace collegial governance models with top-down approaches, is being promoted by supranational bodies like the OECD and global reform frameworks (Donina and Paleari, 2019). A key feature of these reforms is 'boardism', whereby HEIs adopt corporate-style governance structures. University boards, now incorporating external stakeholders such as business leaders and government representatives, exert considerable influence over internal decision-making, diminishing the traditional governance power of academics and shifting it to external actors who are often seen as prioritising efficiency and accountability over academic values.

In this context, HEIs have adapted to the 'Stakeholder Society' (Neave, 2002), where increased accountability and responsiveness to various groups, including governments, businesses, and students, are required (Maassen, 2000). Stakeholder theory has been crucial for understanding the dynamics between HEIs and their stakeholders, as success increasingly depends on managing these relationships (Kettunen, 2015). Stakeholders, ranging from faculty and students to government bodies, influence the governance and strategic objectives of universities, shaping institutional quality and direction (Amaral and Magalhães, 2002).

However, responses to these reforms vary significantly across institutions and HE systems (de Boer et al., 2008), often falling along a spectrum from rigid managerialism to softer or hybrid models. Rather than simply adopting NPM policies, many institutions and systems implemented reforms in ways compatible with academic values (Marini and Reale, 2016). At the same time, comparative studies exploring diverse board members' views on governance and accountability in HEIs across Europe remain limited and are an area for which further research is needed.

University boards represent a type of function which, due to being found at the heart of the ongoing struggle between competing governance ideals, holds simultaneously unclear and potentially decisive influence over HEIs institutional governance (Kretek et al., 2013). Some of the most prominent research gaps thus concern how distinct university board members perceive the boards' roles, accountability, and the interests they represent – as the lack of a clear template for the behaviour of a board provides a great deal of room for individual perceptions and inclinations to influence how board works.

While the broad dynamics of NPM-inspired reforms are well documented, much less is known about how these reforms are perceived, enacted, and translated by the actors who sit at the core of institutional governance. The present study contributes to closing this gap by providing the first cross-national empirical assessment of university board members' perceptions across four contrasting European systems.

The four countries examined—Finland, Sweden, Portugal, and Poland—were selected on the basis of theoretically relevant contrasts in their governance architectures, administrative traditions, and trajectories of NPM implementation. Together, they represent distinct configurations of board powers (from strong external-majority boards in Sweden to hybrid models in Portugal and Poland), different levels of institutional autonomy, and degrees of managerial reform, thus providing an analytically robust basis for a *most-different systems* comparison. Beyond describing NPM-inspired reforms, this study advances the literature by shifting attention from formal governance structures to the *perceptions and lived governance experiences* of board members themselves.

By offering the first cross-national empirical analysis of how board members understand decision-making influence, accountability, and stakeholder representation,

the article contributes new insights into the hybridisation, divergence, and partial enactment of NPM principles across European higher education systems

This paper begins by examining how recent reforms prioritizing market-driven efficiency, management, and performance-based governance have influenced the role of different stakeholders and HE boards in institutional governance processes. Then it assesses the impacts of these reforms on boards' composition and role(s) in the four countries in our sample. In the subsequent section it details the methods and sample used. This is followed by the empirical findings, delving both on general trends and on how different groups of board members distinctively perceive the boards' contribution to institutional governance and to whom they are accountable to or primarily representing. Finally, our conclusion summarizes the key findings that are discussed considering the existing literature and presents the study limitations and avenues for future research, showing why the divergent, hybrid, and system-specific ways in which board members interpret their roles matter for assessing the real impact of NPM reforms and for understanding the future trajectory of university governance.

## 2. Theoretical background

### *2.1. Framing changes in governance models in higher education*

Reforms in HE in countries with advanced capitalism have been heavily influenced by NPM (de Boer et al., 2008; Huisman and Stensaker, 2022) and post-NPM discourses (Christensen and Lægreid, 2010) important values of which include Market, Management and Performance.

Even if with relevant differences between countries (de Boer et al., 2008) the increasing orientation of HEIs to market and management (Ball, 2016) and the need to demonstrate 'value for money' resulted in changes in governance models. This resulted

in the imposition of top-down structures that replaced the collegial ones previously dominant (Carvalho and Videira, 2019) now accused of being too bureaucratic and unwilling to take difficult decisions, in the face of declining resources (Shattock, 2010). One of the main targets of these reforms was to transform HEIs into 'complete' or unitary organisations (Enders et al., 2008; Carvalho and Santiago, 2010) replacing traditional models as the 'Humboldt University' with 'corporate universities' (Urbanek, 2020). Universities have had to align with the interests of business to support the national economy in the global competition, a process which was fuelled by the recommendations of supranational actors like the OECD or, in the European case, through the Bologna process (Poutanen et al., 2020). This transformation is largely sustained in changes in intra-organisational management such as the empowerment of boards in university governance as key structures in defining the organisation's strategies (Amaral et al., 2013; Shattock 2012).

Managerialism thus triggered the rise of *boardism* (Veiga et al., 2015), which refers to the incorporation of normative and technical elements stemming from corporate-like organisations in the governance processes the increased influence of external stakeholders in decision-making structures and processes (Veiga et al., 2020). Supervisory, consultive or advisory tasks became the prerogative of external stakeholders' representatives such as business representatives, central or local government officials, and the local community (Urbanek, 2020). The concept of *boardism* involves normative assumptions about how universities should operate based on social and political values, and principles and instrumental approaches related to the attainment of institutional goals (Veiga et al. 2020).

Although this is the broad narrative behind recent changes to institutional governance and the role of boards and external stakeholders in those processes,

empirical evidence shows that the responses across individual institutions and different HE systems are more nuanced and complex than simple isomorphic compliance to policy pressures (Canhilal et al. 2016). Reforms can and often do motivate resistance within the academia. Academic leaders and institutions frequently have values and preferences different from those of policymakers (de Boer and Huisman, 2019) and actively translate new norms and policies into organisational solutions more acceptable in the academic environment (Donina and Hasanefendic, 2018). Between institutional isomorphism and path-dependency there is a continuum between normative academic guidelines and managerial requirements that may lead to the adoption of a more 'hard' or 'soft' managerialism model or more likely hybrid solutions containing elements of both (Urbanek, 2022; Pekkola et al. 2021). This hybridization can arise when managerial demands intersect with traditional assets within governing bodies and even when these are abolished or significantly restructured, traditional norms and values may persist in some form (Bruckmann and Carvalho, 2018; Pekkola et al., 2021).

While research on the governance of HE systems and institutions has been extensively undertaken focusing on the drivers of reforms and the resulting formal governance arrangements and power structures, the impact on the internal governance of HEIs remains largely uncovered (Öberg and Boberg, 2023). At the same time, NPM as a narrative is too broad for doing justice to important inter-country differences in how reforms are enacted and how these affect university governance modes and organisational features. Most importantly, university governance is a process largely dependent on how social actors perceive and make sense of governance structures, rather than the simple enactment of formal written rules (Birnbaum, 2004). How different types of university board members perceive the boards' role in decision-making processes, whom they feel accountable to and what interests/points of view they

believe boards represent or should primarily represent in institutional decision-making processes are dimensions which are lacking in the literature – while also potentially being important determinants of the developmental trajectories of university governance – and thus merit further empirical assessment.

### *2.2. The growing role(s) of different stakeholders in higher education*

As noted, recent reforms in most European countries are transforming universities into 'complete' or 'unitary' organisations by adopting governance models from the private sector, perceived as more efficient (Enders et al., 2008; Carvalho and Santiago, 2010). These changes involve establishing clearer hierarchies, strengthening central authority, and introducing university boards with substantial representation from external stakeholders (Kretek et al., 2013). The shift from a collegial academic governance system to a 'stakeholder organisation' has been conceptualised as driven by the rise of the 'stakeholder society'.

According to Maassen (2000), contemporary society demands greater accountability, public scrutiny, and new commitments from HEIs. These changes are crucial due to the importance of HE and the growing interest of various stakeholders, including governments, businesses, students, and civil society. Stakeholder theory examines how organisations, individuals, and internal and external groups influence—and are influenced by—organisations. It has gained prominence in management literature not only for its ability to explain how organisations operate in relation to their environment but also for its instrumental power and descriptive accuracy (Pinheiro, 2015).

Similarly, stakeholder theory has been increasingly applied in HE research (Maassen, 2000; Amaral and Magalhães, 2002; Benneworth and Jongbloed, 2010;

Jongbloed et al., 2008), proving fundamental in understanding HEIs' societal roles and their relationships with surrounding communities. This perspective helps elucidate university decision-making and behaviour (Benneworth and Jongbloed, 2010).

Two major shifts have been identified in the engagement of external actors in higher education policy processes. Traditionally, national HE policy networks were dominated by government and institutional actors. However, reforms have elevated the role of external actors within these networks and governance structures and even contributing to core activities such as teaching (Maassen, 2000; Carvalho and Diogo, 2021).

Nevertheless, it has been argued that stakeholder theory alone does not fully explain why stakeholders wield the relative influence they are perceived to have. This has led to calls for a broader theoretical approach incorporating neo-institutionalism and resource dependency theory to better understand the evolving role of stakeholder involvement in the university sector (De Wit and Verhoeven, 2000). These authors emphasise the significance of the institutional environment, to which organisational behaviour must adapt, as well as the internal structure of organisations in shaping how HEIs interact with their surroundings and the roles different stakeholders assume in organisational processes (McCann et al., 2022).

Additionally, the concept of stakeholders in HE is complex and subject to different interpretations. Guy Neave (2002) defines stakeholders as individuals or groups who believe a college is accountable to them. Amaral and Magalhães (2002) describe stakeholders as people or entities with a legitimate interest in HE and divide stakeholders into internal (faculty, staff, students) and external (parents, taxpayers, the state, employers) - highlighting the role of the latter group.

Mainardes, Alves, and Raposo (2010) identify the government as a definitive stakeholder due to its role in funding HEIs. They argue that the rise of the knowledge economy has heightened the urgency and legitimacy of other stakeholders, such as businesses, which now play an increasingly significant role in universities. Kettunen (2015) emphasises that the success of HEIs depends on their ability to effectively manage stakeholders. He contends that both internal and external stakeholders influence institutional management and objectives, directly impacting the quality of education and other core activities. Neglecting these relationships can hinder the success of HEIs. Therefore, a careful classification of stakeholders is essential to understanding their interests and potential influence.

Nevertheless, to the best of our knowledge, there are no comparative European empirical studies that analyse the distinct perspectives of different types of board members (whether external and internal or according to several sociodemographic characteristics) on boards' toles and accountability within universities governance.

### *2.3. The impacts of managerial reforms in higher education in the selected countries*

Following global trends, the countries in the sample have, in recent decades, implemented reforms aligned with NPM and post-NPM principles (de Boer et al. 2008; Huisman and Stensaker, 2022; Antonowicz et al., 2024; Donina et al., 2022), namely by adopting corporate structures, aligning more closely with business and economic interests and replacing collegial governance models with top-down approaches. Nevertheless, significant national variations exist, not only on the extent to which these models were implemented but also in how they were translated in institutional governance, particularly regarding the role of boards and external stakeholders in

decision-making. Below we provide a brief overview of the main features of national HE systems and the impact of managerialist-based reforms in recent decades.

The Portuguese HE system was, until recently, still grounded in democratic, collegial models emphasizing academic representation and collaboration with a small administrative staff (Carvalho and Videira, 2019) that played a supporting role. From the late 1990s, managerialism began influencing Portuguese HE, with increasing calls for accountability and efficiency. The early 2000s saw the knowledge society become a key narrative, leading to new evaluation systems, including the 2007 establishment of an accreditation agency. That same year, the RJIES legal framework introduced NPM principles, in which new governance and management rules were imposed. These reforms led to a consolidation of authority within single-leader governance structures, a reduction in the size of executive boards, the inclusion of external stakeholders on top-level boards that have gained some autonomy, and heightened accountability demands (Carvalho and Santiago, 2010). Consequently, HEIs began establishing new organisational frameworks to enhance engagement with society and the economy, emphasizing knowledge and technology transfer, entrepreneurship, and support for national competitiveness in the global marketplace (Santiago and Carvalho, 2016). Despite these reforms, traditional HE stakeholders such as students and academics maintain a strong representation in university boards while the actual role of external stakeholders is still limited and they have been described as ‘imaginary’ or ‘non-interfering’ friends (Magalhães et al., 2016). At the same time, research suggests that rather than taking power from academics the managerial reforms have mostly empowered an ‘academic elite’ that maintains control over significant institutional decision-making and has even been strengthened by NPM reforms (Carvalho and Videira 2019; Carvalho, 2023).

Poland has followed a relatively similar path to that of Portugal. The Constitution for Science (or Act 2.0) reform enacted in 2018 strengthens the position of the university's rector while reducing the role played by academic collegiate bodies and promoting (more symbolically) the involvement of external stakeholders in newly established university boards (Urbanek, 2020; Antonowicz et al., 2024). In this sense, it follows the broad trends of NPM principles. Meanwhile, the principle of institutional autonomy has been preserved, allowing universities to independently define certain aspects of their systems, particularly those related to the operation and governance of their core units, such as faculties. Unsurprisingly, most of the universities use their autonomy to preserve traditional governance model and implement those aspects of NPM which are mandatory by the law (Donina and Jaworska 2022). Even though the reforms suggest the adoption of a more managerial approach to institutional management it is far from aligning with the concept of 'hard managerialism' but is rather a hybrid solution in which some academics maintain a great degree of power as happens in the Portuguese context.

Likewise, in the past three decades Swedish HE has undergone extensive reforms aimed at aligning them with corporate-like governance models. These reforms, reflecting global trends, strengthened managerial governance while reducing the role of collegial systems (Öberg and Boberg, 2023). Since the 1980s NPM principles, such as management by objectives, performance monitoring, and external evaluations have been increasingly emphasized (Söderlind, 2020). The 2011 Autonomy Reform reinforced these ideas, deregulating faculty self-governance structures and legitimizing managerialist approaches. These measures significantly reshaped the balance between line management and faculty governance. However, a particular point of interest is the marked emphasis by these reforms on board nominations and compositions as a way to

increase and deepen the connections between HEIs and a changing society (Edlund and Sahlin, 2022). Starting in 1987, reforms introduced a majority of government-appointed external members, including board chairs, to bring external perspectives into governance (Benner and Geschwind, 2016). This shift aimed to address challenges posed by HE expansion, emphasizing equality and societal collaboration. Empirical studies highlight how these reforms embedded HEIs' boards within Swedish society, fostering connections with diverse sectors (Edlund and Sahlin, 2022). However, they also raise questions about the balance between institutional autonomy, academic self-governance, and external influences (Reneland-Forsman and Forsman, 2024), illustrating the evolving relationship between HE and societal integration.

In the 1990s, Finland loosened direct state control over universities while increasing accountability through funding mechanisms and performance contracts. Steering gradually shifted from an input-based to an output (performance)-based approach (Kallio et al. 2016). Universities gained more autonomy, partly in exchange for meeting economic and scientific performance targets. As public funding for universities remained central, the state used financial instruments to drive reforms (Pekkola and Kivistö, 2019). By the late 1990s and early 2000s, calls from the government and business groups for more centralized "strategic leadership" in universities led to the Universities Act of 2009. This Act redefined university autonomy, emphasizing economic and managerial governance based on performance indicators (Kohtamäki, 2019). It introduced foundation universities and separated all universities—both public and foundation-based—from state administration and budget by making them independent legal entities (Poutanen et al., 2022). Although sharing some similarities, the Finnish higher education (HE) system has two important differences compared to its Swedish counterpart. First, Finnish HEIs have a higher

degree of formal autonomy from the government due to strong constitutional safeguards for university autonomy. Second, the role of external stakeholders in boards and institutional governance is considerably less prominent (Holmén, 2022).

As we can see above these four countries provide contrasting institutional environments regarding board composition, degrees of external stakeholder involvement, and the speed and intensity of NPM-inspired changes. At the same time, they are also representatives of distinct administrative traditions thus providing an analytically robust basis for a most-different systems comparison. Portugal reflects the Napoleonic administrative tradition, while Polish universities are rooted in the Humboldtian model and Sweden and Finland embody the Nordic approach to university governance. Historical trajectories further differentiate these systems: Poland and Portugal experienced authoritarian regimes that positioned universities as centres of political resistance and thus targets of state repression and had a much later massification process. In Finland and Sweden higher education massification happened much sooner and HEI's have primarily served as engines of economic growth and regional development.

## 3. Data and Methods

This article consists of a quantitative analysis of empirical data obtained through a survey administered in 2023 to all university board members across the four European countries: Finland, Poland, Portugal, and Sweden. The comparative design is grounded in the assumption that perceptions of board roles, accountability, and stakeholder representation are shaped not only by individual characteristics but also by country-level governance arrangements and reform histories. By combining a census-style survey of all board members with cross-national variation in governance models, the methodological approach enables the identification of both common patterns and

system-specific divergences in how NPM reforms are interpreted and enacted by governing actors. This diversity in governance traditions and historical experiences strengthens the comparative design of the study, enabling broader inferences that extend beyond each individual case while remaining anchored within the European higher education landscape. The survey was electronically sent to the secretaries of the boards of all public universities and equivalent HEIs (e.g., universities of applied sciences and technical universities) who were asked to disseminate it to all current board members. In this sense, it is a census of the entire population of board members in these institutions and corresponds to a total population of 2439 board members across the four countries.

Although the survey covered a wide range of themes for a larger research project we use as dependent variables only the data from 3 interrelated questions which addressed the main research questions here under analysis: i) how public university board members perceive boards' role in decision-making processes; ii) whom they feel boards are primarily accountable to; and iii) whose views they think boards' represent at the institution. Since these questions dealt with perceptions the answers were given through five-point Likert scales and respondents were asked to detail their level of agreement (from 1- Strongly agree through 5 – Strongly disagree) with several items.

This rich dataset allows us to analyse and compare internal and external board members' perceptions on these issues across different countries and types of institutions. Additional divides according to the gender and age of respondents may provide further insights.

Table 1 provides the response rates and sample composition according to gender, type of membership, subsystem and age group across the four countries. The response rate was around or exceeding 30% in all countries providing a very robust overall sample of 783 respondents from a total of 2439 members (response rate of 31.9%).

[INSERT TABLE 1 AROUND HERE]

There are nevertheless some important variations in the sample's distribution in the different countries. The country with the lowest share of female board members in the sample is Poland (31.4%) and the one with the highest share is Sweden (51.8%). In both Nordic countries the share of external members is roughly 60%, suggesting a higher level of participation of society in boards when compared with both Poland (31.4%) and Portugal (29.3%). Regarding the subsystem respondents from universities are dominant in Poland (80.5%) and a majority in the Nordic countries while in Portugal they are in relative minority when compared to technical universities. It should be noted however that the 'subsystem' may have different meanings in each national case. In Sweden, for example, the differences between subsystems are minimal and even in countries with a formal binary system such as Portugal they have been progressively shrinking due both to political and regulatory decisions and isomorphic convergence processes. Regarding age distribution there is a greater similarity in the four countries under analysis with perhaps a stronger cohort of younger board members in the Nordic countries when compared with both Portugal and Poland.

Descriptive statistics and non-parametric tests were run to analyse the data. Descriptive statistics allowed for a more synthetic representation of the information available in the data set. Statistical measures (mean, median, mode and standard deviation) were computed for each variable under analysis. As one of the main goals was to see if different groups of board members had different perceptions, Mann-Whitney and Kruskal-Wallis tests (for a 0.05 significance level) were used to identify statistically significant differences between groups of respondents according to the

independent variables chosen. In the following section the results from that analysis are detailed.

## 4. Results

In this section we present the results of the analysis of the data in the variables under consideration. In the first subsection aggregated descriptive statistics are used to provide a broad overview of board members perceptions on their role in institutional decision-making processes and on their accountability and representation. In the second subsection a more fine-grained analysis of the data using non-parametric tests will allow to see how subgroups of board members may perceive these questions differently.

### *4.1. Perceptions on boards' roles in decision-making and accountability*

Most respondents believe that university boards have an actual contribution to institutional decision-making processes in all items under analysis, although this impact is more pronounced in some areas (Table 2). As we can see (the scale goes from 1- Strongly agree to 5 – Strongly disagree) the area in which respondents believe the boards' contribution plays a greater role is clearly in '*Bringing the perspective of the society at large'* to HEI's governance (mean of 1.78 and the only item in which the mode is 1). Other areas in which this role is more pronounced and with a mean level below 2 in the scale include bringing "*Expert Knowledge*' (mean of 1.93), reinforcing the '*Representation of various specific internal and external groups*' (mean of 1.94) and '*Making the university management accountable for their performance*' (mean of 1.99). Not surprisingly the areas in which there is a more effective role of boards in institutional governance concern universities' relation to its environment whether by bringing a more

diverse and technical set of competences to HE or in increasing the accountability in decision-making.

[INSERT TABLE 2 AROUND HERE]

Other relevant areas include also increasing the '*social responsibility of the university*' (mean of 2.14), '*Protecting institutional autonomy*' (mean of 2.20) and '*Protecting individual academic freedom*' (mean of 2.46). While the first item still relates to the projection of the university to the outside world the last two are significant in the sense that board members seem to broadly perceive that boards have also an important role in the protection of the institution and its academics at an internal level. On the other hand, in other areas such as promoting '*Gender equality in top managerial positions*' (mean of 2.66), reinforcing '*Symbolic legitimacy*' (mean of 2.83) or in helping in '*Conflict resolution*' (mean of 2.72) the board members generally perceive boards' role as more limited. It is noteworthy that there is a general tendency towards agreement with all the different listed functions (no mean is above 3). This may suggest either that the roles of the boards are very broad, very varied, or very unclear.

On the other hand, the results on whom board members feel boards are accountable to (Table 3) and whose views they represent (Table 4) show some interesting trends.

[INSERT TABLE 3 AROUND HERE]

The first of these most prominent trends is that in both cases despite the generalised inclusion of external stakeholders in boards there is a slight tendency towards the groups to whom board members feel accountable to and whose views they represent

being still mostly internal, namely '*Academic/scientific community*' (respectively mean of 2.22 and 2.13), '*Students*' (means of 2.16 and 2.23) and '*University staff*' (means of 2.44 and 2.42). This of course reflects the facts that these are all groups more directly and traditionally concerned with HE provision and likewise groups that to varying degrees maintain some representation in those boards. The second point of interest is a notable exception to this rule in the sense that the other entity to whom board members both feel accountable to and representing the views of is '*Society at large*' (means of 2.34 and 2.38 respectively), even more than '*University staff*'.

[INSERT TABLE 4 AROUND HERE]

This might be indicative not only of the role played by external members, whose progressive inclusion in university boards was seen precisely as a way to promote HE openness towards society but also the internalisation by many internal members of the discourses on knowledge-society that are omnipresent at national and supranational levels. The third most significant trend however is that both the inclusion of external stakeholders as well as the omnipresence of the discourses on the need to 'open' HE towards society and business and its role in national and regional economic development has not yet been translated in board members as a whole feeling that they are accountable towards or representing the views of 'Business/economy' (means of 2.89 and 2.77), 'Local community' (2.73 and 2.8) and especially of 'The government/public authorities' (respectively 2.67 and 3.13). There is an interesting nuance in the latter in the sense that the level to which board members feel accountable towards public authorities is significantly higher than the level to which they feel that they are representing their views in institutional governance. This might suggest that although they perceive that their

mandate (accountability) originates from the government, either they're not as sold on the idea of furthering governmental interests through that mandate, or it is not clear to them exactly what the government wants them to do. It is also interesting to note that boards generally feel more accountable to and representing internal rather than external stakeholders with the exception of '*society in general*' that is a rather more ambiguous entity than public authorities, businesses and local communities. However, especially in terms of accountability, the differences are indeed slight, with the exception of 'business/economy' (Mode 3) which suggests that members either feel accountable to pretty much everyone or they're not entirely sure who they're accountable to.

### *4.2. Differences in perceptions on boards' roles in decision-making and accountability*

Table 5 provides an overview of the main differences at the individual, institutional and national levels on how distinct groups of board members perceive the boards' roles and contribution towards institutional governance and decision-making.

At the national level, we have found that as a whole board members from Nordic countries, particularly Sweden, are significantly more prone to perceive a higher role by boards in institutional decision-making than in Portugal or Poland. While Finnish board members are the ones to believe to a higher extent that boards promote the '*Representation of various specific internal and external groups*' and facilitate '*Conflict resolution*' in almost all other dimensions Swedish board members are the ones more prone to perceive boards' role as more decisive in institutional governance usually followed by Finnish board members in that overall assessment. The only exception is the perception on boards bringing '*Expert knowledge*' that is higher in Poland than in any other country in the sample. In any case, both Poland and Portugal are consistently the ones in which the contribution of boards towards institutional decision-making is lower in

almost all items under analysis. This strong trend could be related to the fact that Nordic countries have more extensively implemented institutional governance models in which boards play a greater role while these managerial reforms were to a lesser extent implemented in both Poland and Portugal, countries which maintain stronger trends of continuity with more traditional academic-based governance models despite recent managerial reforms. At the same time, it could likewise mirror more general administrative traditions in each country, eg. Swedish universities are in general used to being run like any other arm of the government - with government representatives (i.e. in this case board members appointed by the government) having a more natural place at the table.

[INSERT TABLE 5 AROUND HERE]

While these differences at the national level are very clear there are also some relevant differences when comparing the groups of board members, irrespective of their country. At the institutional level, for instance, we can see that board members from more technical universities generally perceive the boards' role in institutional decision-making as higher than in more classical universities. These differences are statistically significant in terms of increasing '*Representation of various specific internal and external groups'*, '*Making the university management accountable for their performance*' and '*Symbolic legitimacy/managerial fashion*'. A more puzzling result is the fact that the role of boards in '*Protecting individual academic freedom*' is more acutely felt in more classical universities. One possible explanation may be that classical universities were more rooted in the classic academic self-governance and so in these the impact of managerial reforms was more acutely felt (Carvalho & Videira, 2019) and particularly academic board members may see boards as an avenue to protect some level of degree of

autonomy in institutional governance structures. At the same time protecting academic freedom might be seen as a more relevant task in classical universities, while technical universities being established to provide professional training and with distinct characteristics in terms of organisational profile, governance model and prestige (Antonowicz, 2020) may be more concerned with other issues such as regional growth, societal utility and others, mirroring their roles in the system.

At the individual level there are also some unsurprising differences between the perceptions of external and internal board members. External board members usually perceive to a much higher extent the importance of boards in institutional decision-making processes, the only exceptions being '*Bringing the perspective of society in general*' and '*Making the university management accountable for their performance*' in which no significative differences are found. The fact that there are no differences in perceptions in these two items albeit these being among the ones in which board members in general perceive boards' role as important suggests some level of agreement between internal and external board members at this level. Boards seem to be playing a part in bringing society's perspectives to HE governance bodies as well as in increasing accountability of its management and these trends have been internalised by different groups of board members.

Other interesting individual level differences were found regarding age and gender of respondents. Regarding the latter, women board members tend to have a more positive evaluation on boards' roles in institutional decision-making, namely in its contribution towards '*Representation of various specific internal and external groups*', '*Making the university management accountable for their performance*', '*Symbolic legitimacy/managerial fashion*' and '*Social responsibility of university*'. The fact that women were (are) traditionally less represented in top management bodies, at least in

some countries, may lead them to place a greater value on boards' role in decision-making and governance although surprisingly not on promoting '*Gender equality in top managerial positions*'. These support previous studies concluding that women in boards may hold a more managerial mindset compared to men (see Mikkonen et al., 2025)

The effect of age on respondents' views also brings some puzzling tendencies. While younger members place greater emphasis on boards' role in promoting the '*Representation of various specific internal and external groups*' in a number of others areas such as '*Conflict resolution'*, '*Social responsibility of university*', 'Protecting institutional autonomy of university', and 'Protecting individual academic freedom' the group that perceives the boards' role to a higher extent is the one composed by members who are over 61 years, closely followed by those immediately after between 51-60 years old. Again, one possible yet tentative explanation might be that older board members, namely academics, may tend to be in more senior career positions and thus more involved and aligned with institutional strategies and decision-making processes.

Regarding how different groups perceive whom boards are accountable to (Table 6) and whose views they represent (Table 7) the results follow some common trends as described above albeit with some nuances.

[INSERT TABLE 6 AROUND HERE]

Again, board members from Nordic countries and mostly Finnish ones are much more prone to emphasize boards accountability towards internal groups such as '*Students*' and '*University staff*' but also towards external stakeholders such as '*The government/public authorities'*, '*Society at large*', '*Local community*' and '*Business economy*'. However, when asked about whose views they primarily represent Polish

board members feel to a higher extent that boards represent the views of the '*Local community*' and '*Alumni*' while Portuguese ones are significantly more prone to answer that boards represent the views of the '*Academic/scientific community*'. Some interesting differences are also maintained according to the type of membership with external members significantly more in tune with the idea that boards are accountable towards '*Society at large'*, the '*Local community*' and '*Business/economy*' as well as representing the views of '*Society at large'* than their internal members counterparts. Again, these results are not so surprising in the sense that one the main purposes of bringing external members to HE governance boards was precisely to make them more accountable towards and responsive to society and the economy.

Given that HEIs of a more technical nature are also, supposedly, more attuned to the needs of their environment than classical universities it is also unsurprising that the former's board members also feel more accountable towards and representing the views of '*The government/public authorities',* the '*Local community*' and '*Business/economy*'. Conversely, members from the more traditional universities feel that boards are both more accountable towards and representing the views of the '*Academic/scientific community*'.

[INSERT TABLE 7 AROUND HERE]

Regarding the influence of gender and age in board members perceptions again we observe that female members are significantly more prone to feel more accountable towards '*The government/public authorities*' as well as to all internal HE stakeholders such as the '*University staff*', '*Students*' and the '*Academic/scientific community*' while also representing the views of '*Government/the public authorities*' to a higher extent than

their male counterparts. However, unlike what was seen in relation to boards' role in decision-making younger members are more prone to perceive to a higher extent that boards are accountable towards the '*University staff*' and '*Business/economy*' as well as also representing the views of the latter.

## 5. Discussion and Conclusions

Using data from a survey administered to individual board members in public HEIs across four European countries our research contributes to the existing literature on the impact of NPM and post-NPM-based reforms (de Boer et al., 2008; Christensen and Lægreid, 2010) in institutional governance and most specifically to the role(s) of university boards in decision-making processes. Our results suggest some notable trends concerning these processes as well as how board members perceive boards' accountability and interests' representation at the institutional level.

Firstly, our results broadly corroborate the rise of '*boardism*' in which university boards, growingly including external stakeholders, have gained significant influence over internal decision-making processes (Veiga et al., 2015). Most respondents believe that boards strongly contribute to institutional decision-making processes, namely but not exclusively by bringing the perspective of society, expert knowledge and by increasing the universities' management's accountability for their performance. In this sense, HEI's have indeed been adopting more corporate-like governance structures and decision-making processes over traditional collegial ones (Enders et al. 2008; Ball, 2016). However, board members also note their role in protecting institutional autonomy and individual academic freedom. Likewise, when asked about whom they are accountable to and whose interests they primarily represent society at large but also internal groups (students, academics and to a lesser degree university staff) are the most noted answers

with the local community, public authorities and the business world much less prominent. It is noteworthy that boards generally feel more accountable to and representing internal rather than external stakeholders except for '*society in general*' that is a rather more ambiguous entity than public authorities and businesses.

In this sense, our results suggest that calls by national and supranational entities and some scientific literature for the legitimacy and sometimes urgency of businesses being more represented and more influential in HEIs' institutional decision-making processes (Mainardes et al., 2010) may be still far from realised. These broad results with increasing influence by boards, growing pressures for accountability and openness towards society coupled with the maintenance of academic values and internal stakeholders' influence and representation seem to confirm the existence of a hybridization process in which normative academic guidelines and managerial requirements intersect within governing bodies leading to the persistence of traditional norms and values (Pekkola et al, 2021; Bruckmann and Carvalho, 2018). Even with the inclusion of external members university boards still translate new norms, values and policies into organisational solutions more acceptable in the academic environment (Donina and Hasanefendic, 2018; de Boer and Huisman, 2019). This may indicate that academics still have the dominant influence in the cognitive-cultural environment of universities.

Secondly, our results similarly suggest important differences in how reforms were implemented across institutions and HE systems (de Boer et al., 2008). At the national level, we have found that as a whole board members from Nordic countries, and particularly from Sweden, are significantly more prone both to assert boards' role in institutional decision-making but also to emphasize boards accountability towards and representation of external stakeholders than their Portuguese or Polish counterparts. These

trends may be related to Sweden and Finland having both a greater participation of external stakeholders among their board members and more decisively implemented institutional governance models in which boards play a greater role deliberately to promote a stronger engagement with society's needs and expectations (Edlund and Sahlin, 2022). On the other hand, Nordic countries have more tradition of civic participation in general and, especially in the case of Sweden, a more Weberian tradition in public administration (Pollit and Bouckaert, 2011) and are thus more used to a hierarchical structured governance in which boards may find it easier to exercise decision-making. On the other hand, Portugal and Poland, countries that have enacted NPM-based reforms more recently than Sweden and that have had a recent history of authoritarian regimes appear to still maintain stronger trends of continuity and of hybridization in which institutional autonomy and academic freedom are more closely protected and in which some academics maintain a greater degree of power despite recent managerial reforms (Carvalho and Videira, 2019; Urbanek, 2020).

At the institutional level the differences are less prominent. We note however that board members from more technical universities generally perceive the boards' role in institutional decision-making as higher and of being more accountable towards and representing the views of government, local communities and businesses than in classical universities. This is unsurprising since technical universities are supposedly more attuned to the needs of their environment than classical universities.

These results confirm that responses to NPM-based reforms vary significantly between national systems (de Boer et al., 2008) and across different types of institutions and that institutional governance models are more nuanced than simple isomorphic compliance to policy pressures within a broad narrative (Canhilal et al., 2016). Between institutional isomorphism and path-dependency (Urbanek, 2020) there is a continuum

between the adoption of more 'hard' or 'soft' managerialism models or more likely hybrid solutions containing elements of both (Urbanek, 2022).

Finally, we have found important differences within countries among different groups of board members. As we have seen external members feel significantly higher levels of accountability towards society and businesses and the local community and have also a tendency to perceive to a higher extent the importance of boards in institutional decision-making processes. These differences suggest that both internal and external stakeholders can influence the management and objectives of institutions (Amaral and Magalhães, 2002) sometimes in different directions and reinforce the need for HEI's to carefully manage different groups of stakeholders' expectations (Kettunen, 2015). However, somewhat surprisingly, both internal or external members perceive that boards have an important role in both bringing the perspective of society to HEIs and towards making institutional managers accountable for their performance (Maassen, 2000). Since these are some of the basic tenets of NPM-based reforms it seems that at those levels the discourses and reforms have in fact been adopted by internal board members and the HE stakeholders (students, academics and staff) that they represent.

An additional significant difference at the individual level relates to women board members having a more positive evaluation on boards' roles in institutional decision-making and a greater sense of accountability and representation of different internal or external groups and stakeholders. One possible explanation may be that women are traditionally less represented in top management bodies in many countries (see e.g., the *She Figures* reports by the European Commission; or *Global Gender Gap* reports by the World Economic Forum) and this might lead them to place a higher value and responsibility in their participation in institutional governance although surprisingly they

do not feel more responsible towards promoting greater gender equality in managerial positions.

Our study contributes to the NPM literature not by restating the purposes of NPM-inspired boards, but by showing how board members themselves understand and enact these roles today. Our findings show that university boards do not uniformly fulfil the purposes attributed to them under NPM. While boards are widely perceived as strengthening accountability and bringing societal perspectives into governance, their roles diverge significantly across systems, and internal stakeholders remain more central than commonly assumed. These results demonstrate that boards often moderate or hybridise NPM logics rather than simply enact them, producing heterogeneous governance outcomes rather than convergence, highlighting the importance of understanding how board members themselves interpret their roles and obligations. By documenting these cross-national differences, the study offers fresh empirical and theoretical insights into why NPM reforms evolve along distinct trajectories and clarifies the actual contributions—and limits—of boards within contemporary higher education governance.

Although our research contributes to the literature on the impact of recent reforms in institutional governance and on how board members perceive boards' roles and accountability it has some limitations. Firstly, in this paper we provide a very broad and comparative view on these issues yet more fine-grained country-specific analysis, perhaps also through qualitative methods and interviews may certainly shed some light on questions that remain open to interpretation within these broad results. Namely on why certain groups and individuals perceive differently boards' power and accountability within HEIs governance. Likewise, we have opted in this paper to differentiate stakeholders simply as internal or external without accounting for differences between

students, academics and university staff in the case of internal members or between external members coming from businesses, civil society or others. Although the broad differences between internal or external members are useful in our research and are grounded in literature (Amaral and Magalhães, 2002; Magalhães et al. 2016) it would be relevant to have a more nuanced overview on how multiple stakeholders view the boards and their role in institutional decision-making as well as on which groups and interests they primarily represent. Another important limitation is that we cannot empirically assess temporal change in board roles with the current data. Future research combining repeated surveys with qualitative work on how boards have evolved since initial NPM reforms would provide important insights into boards' changing roles in institutional governance across different higher education systems. Finally, although one salient feature of NMP-based reforms has been the empowerment of boards there are nevertheless other important changes in institutional governance and in the replacement or more accurately in the hybridisation of more collegial models with more corporate-like and top-down governance, such as the concentration of power in rectors for example, which we do not address in this article.

## Conflict of Interest Statement

The authors report no conflict of interest.

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## Tables

**Table 1. HEI board members survey sample composition.**

| | Population | Response rate | Female gender | External member | Subsystem University | Age group | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | ≤40 | 41-50 | 51-60 | ≥61 |
| Finland | 342 | 32.2% | 37.4% | 60.0% | 54.6% | 16.8% | 20.6% | 34.6% | 28.0% |
| Sweden | 463 | 30.9% | 51.8% | 60.1% | 57.8% | 17.5% | 19.0% | 24.8% | 38.7% |
| Poland | 850 | 34.8% | 31.4% | 43.9% | 80.5% | 12.3% | 24.6% | 29.4% | 33.8% |
| Portugal | 800* | 29.9%* | 44.4% | 29.3% | 47.2% | 13.0% | 20.1% | 39.7% | 27.2% |
| Total sample | 2439 | 31.9% | 39.8% | 44.6% | 62.4% | 14.0% | 21.6% | 32.5% | 31.8% |

* In Portugal this is a close approximation.

**Table 2. HEI board members perceptions on the boards' contribution to HEI's decision-making**

| ***University boards contribute to the decision-making by adding*:** | **N** | **Mean** | **Median** | **Mode** | **Std. deviation** |
|---|---|---|---|---|---|
| Expert knowledge | 637 | 1.93 | 2 | 2 | 0.92 |
| Representation of various specific internal and external groups | 634 | 1.94 | 2 | 2 | 1.01 |
| Bringing the perspective of the society at large | 635 | 1.78 | 2 | 1 | 0.92 |
| Making the university management accountable for their performance | 635 | 1.99 | 2 | 2 | 0.93 |
| Symbolic legitimacy / managerial fashion | 636 | 2.83 | 3 | 2 | 1.30 |
| Conflict resolution | 636 | 2.72 | 3 | 3 | 1.01 |
| Social responsibility of university | 637 | 2.14 | 2 | 2 | 0.92 |
| Protecting institutional autonomy of university | 635 | 2.20 | 2 | 2 | 1.00 |
| Protecting individual academic freedom | 637 | 2.46 | 2 | 2 | 1.02 |
| Gender equality in top managerial positions | 636 | 2.66 | 3 | 3 | 1.10 |

**Note**: 1- Strongly agree; 5 – Strongly disagree

**Table 3. HEI board members perceptions on boards' accountability**

| ***My university board is accountable to*:** | **N** | **Mean** | **Median** | **Mode** | **Std. deviation** |
|---|---|---|---|---|---|
| The government / public authorities | 632 | 2.67 | 2 | 2 | 1.27 |
| Society at large | 634 | 2.34 | 2 | 2 | 1.11 |
| University staff | 631 | 2.44 | 2 | 2 | 1.20 |
| Students | 633 | 2.23 | 2 | 2 | 1.08 |
| Local community | 630 | 2.73 | 3 | 2 | 1.08 |
| Business / economy | 630 | 2.89 | 3 | 3 | 1.10 |
| Academic / scientific community | 632 | 2.22 | 2 | 2 | 1.01 |

**Note**: 1- Strongly agree; 5 – Strongly disagree

**Table 4. HEI board members perceptions on whom boards represent**

| ***Whose views does my board (as a collective body) represent in the university governance*** | **N** | **Mean** | **Median** | **Mode** | **Std. deviation** |
|---|---|---|---|---|---|
| The government / public authorities | 627 | 3,13 | 3 | 3 | 1,22 |
| Society at large | 630 | 2,38 | 2 | 2 | 1,03 |
| University staff | 631 | 2,42 | 2 | 2 | 1,04 |
| Students | 633 | 2,16 | 2 | 2 | 0,93 |
| Local community | 631 | 2,8 | 3 | 3 | 1,08 |
| Business / economy | 629 | 2,77 | 3 | 2 | 1,03 |
| Academic / scientific community | 632 | 2,13 | 2 | 2 | 0,96 |
| Alumni | 626 | 3,31 | 3 | 3 | 1,16 |

**Note**: 1- Strongly agree; 5 – Strongly disagree

**Table 5. HEI board members perceptions on the boards' contribution to HEI's decision-making**

| ***University boards contribute to the decision-making by adding*:** | **Gender** | **Age** | **Subsystem** | **Membership** | **Country** |
|---|---|---|---|---|---|
| Expert knowledge | p=0.737 | p=0.658 | p=0.43 | **p=0.022 (External)** | **p=0.001 (Poland)** |
| Representation of various specific internal and external groups | **p=0.000 (Female)** | **p=0.011 (≤40)** | **p=0.013 (Other)** | **p=0.006 (Internal)** | **p=0.001 (Finland)** |
| Bringing the perspective of the society at large | p=0.380 | p=0.768 | p=0.406 | **p=0.001 (External)** | **p=0.001 (Sweden)** |
| Making the university management accountable for their performance | **p=0.035 (Female)** | p=0.430 | **p=0.048 (Other)** | p=0.062 | **p=0.002 (Sweden)** |
| Symbolic legitimacy / managerial fashion | **p=0.000 (Female)** | p=0.119 | **p=0.001 (Other)** | p=0.886 | **p=0.001 (Sweden)** |
| Conflict resolution | p=0.238 | **p=0.026 (≥61)** | p=0.196 | **p=0.006 (External)** | **p=0.002 (Finland)** |
| Social responsibility of university | **p=0.004 (Female)** | **p=0.007 (≥61)** | p=0.213 | **p=0.004 (External)** | **p=0.002 (Sweden)** |
| Protecting institutional autonomy of university | p=0.661 | **p=0.001 (≥61)** | p=0.968 | **p=0.003 (External)** | **p=0.004 (Sweden)** |
| Protecting individual academic freedom | p=0.913 | **p=0.016 (≥61)** | **p=0.014 (University)** | **p=0.05 (External)** | **p=0.041 (Sweden)** |
| Gender equality in top managerial positions | p=0.582 | p=0.152 | p=0.935 | **p=0.023 (External)** | **p=0.001 (Sweden)** |

**Note**: Bold results are significant according to Mann-Whitney or Kruskal-Wallis tests for a 0.05 significance level

**Table 6. HEI board members perceptions on boards' accountability**

| ***My university board is accountable to*:** | **Gender** | **Age** | **Subsystem** | **Membership** | **Country** |
|---|---|---|---|---|---|
| The government / public authorities | **p=0.002 (Female)** | p=0.101 | **p=0.002 (Other)** | p=0.088 | **p=0.001 (Sweden)** |
| Society at large | p=0.065 | p=0.912 | p=0.582 | **p=0.001 (External)** | **p=0.001 (Finland)** |
| University staff | **p=0.001 (Female)** | **p=0.003 (≤40)** | p=0.260 | p=0.443 | **p=0.001 (Finland)** |
| Students | **p=0.012 (Female)** | p=0.787 | p=0.730 | p=0.127 | **p=0.001 (Finland)** |
| Local community | p=0.621 | p=0.218 | **p=0.029 (Other)** | **p=0.014 (External)** | **p=0.001 (Finland)** |
| Business / economy | p=0.587 | **p=0.013 (≤40)** | **p=0.001 (Other)** | **p=0.010 (External)** | **p=0.001 (Finland)** |
| Academic / scientific community | **p=0.011 (Female)** | p=0.553 | **p=0.001 (University)** | p=0.266 | p=0.118 |

**Note**: Bold results are significant according to Mann-Whiney or Kruskal-Wallis tests for a 0.05 significance level

**Table 7. HEI board members perceptions on whom boards represent**

| ***Whose views does my board (as a collective body) represent in the university governance*** | **Gender** | **Age** | **Subsystem** | **Membership** | **Country** |
|---|---|---|---|---|---|
| The government / public authorities | **p=0,037 (Female)** | 0,298 | **p=0,001 (Other)** | p=0,702 | **p=0,001 (Sweden)** |
| Society at large | p=0,898 | 0,209 | p=0,445 | **p=0,001 (External)** | p=0,060 |
| University staff | p=0,087 | 0,257 | p=0,134 | p=0,457 | **p=0,001 (Sweden)** |
| Students | p=0,602 | 0,124 | p=0,924 | p=0,724 | **p=0,019 (Sweden)** |
| Local community | p=0,580 | 0,64 | **p=0,001 (Other)** | p=0,075 | **p=0,015 (Poland)** |
| Business / economy | p=0,322 | **p=0**,001 **(≤40)** | **p=0,001 (Other)** | p=0,990 | **p=0,001 (Finland)** |
| Academic / scientific community | p=0,142 | 0,937 | **p=0,049 (University)** | p=0,088 | **p=0,001 (Portugal** |
| Alumni | p=0,160 | **p=**0,019 **(≥61)** | p=0,924 | **p=0,019 (External)** | **p=0,001 (Poland)** |

**Note**: Bold results are significant according to Mann-Whiney or Kruskal-Wallis tests for a 0.05 significance level