

Spanish University Governance Reporting

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Abstract : There is currently a growing interest in the improvement of university governance and the disclosure of information on governance processes as an essential part of the transparency and accountability of universities. This paper aims to examine the extent and quality of voluntary corporate governance disclosure by public Spanish universities on their websites in relation to information need of stakeholders. The results of this study show that Spanish university stakeholders attach great importance to the disclosure of specific information on aspects of corporate governance. However, the quality of disclosed information on university governance in public Spanish universities websites is in the middle level. In order to satisfy the information needs of university stakeholders, Spanish universities can be recommended to focus on reporting higher quality information on university autonomy in financing, autonomy in management, autonomy regarding student selection and assessment, degree of consanguinity of executive directors, report on assigned public funding based on results, and management reports.

Keywords : university, governance, transparency, stakeholders

Conference Title : ICBEM 2024 : International Conference on Business Economics and Management

Conference Location : Prague, Czechia

Conference Dates : March 11-12, 2024