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Abstract

Where members of governing bodies of universities stand in relation to their institution's annual reports is discussed in the broader context of trends in university governance. Data were collected from members of the governing councils of New Zealand's eight universities using questionnaire surveys in 1993 and 2001. During this interval, a marked improvement in the quality of these institutions' reports occurred (Coy, D. and Dixon, K. (2004). *British Accounting Review* 3, 679-106). Issues explored include information used to govern and the equivocal roles of council members juxtaposed as they are between university participants and stakeholders. They are cast as strategic decision makers, holders of university senior management and other participants to account, and annual report publishers, and so publicly accountable persons. Findings include that annual reports provide valuable information for members to make decisions and hold their universities accountable; and that some shortcomings discerned by members in report qualitative characteristics and contents

14.6.2026

persist, despite seeming to be within the discretion of councils to address. Speculations about why this might be so are advanced, including for further investigation; and other suggestions for further research are put forward. (HRK / Abstract übernommen)