ISSN: 1983-6635

RGO Revista Gestão Organizacional

OPEN ACCESS

BETWEEN BUREAUCRACY AND ECONOMIC TRANSACTION COSTS: A STUDY ON THE PROCESSING OF EXTENSION ACTIVITIES AT A FEDERAL UNIVERSITY

ENTRE A BUROCRACIA E OS CUSTOS DE TRANSAÇÃO ECONÔMICA: UM ESTUDO SOBRE A TRAMITAÇÃO DE AÇÕES DE EXTENSÃO EM UMA UNIVERSIDADE FEDERAL

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Associate editor: Sady Mazzioni

Submission: December 03, 2025. Revision: March 18, 2026. Acceptance: May 06, 2026. Publication: July 13, 2026.

How to cite: Vasconcelos, L. M. do V., Oliveira, O. das C., Sales, L. B., Oliveira, A. M. de, & Duarte, C. A. A. (2026). Between bureaucracy and economic transaction costs: a study on the processing of extension activities at a federal university. *RGO - Revista Gestão Organizacional, 19*(1), 116-138. http://dx.doi.org/10.22277/rgo.v19i1.8780.

ABSTRACT

Objective: This study aims to identify the impacts of bureaucracy on economic transaction costs in externally funded extension projects at the Federal Rural University of the Semi-Arid (UFERSA).

Method/Approach: The research is based on observation, semi-structured interviews, and content analysis. Three contract managers and three project coordinators were interviewed; staff from the administrative units are responsible for processing, formalizing, and implementing the projects both within the university and its support foundation, Fundação Guimarães Duque (FGD). Interview transcripts were processed and exported to ATLAS.ti 8.4 for qualitative analysis. The data were then coded and categorized according to dimensions of bureaucracy and transaction costs, and content networks were constructed to support the subsequent analysis and discussion of the findings.

Main Results: The findings indicate that the use of rules and regulations, consistent with bureaucratic principles, mitigates the effects of bounded rationality, uncertainty, and opportunism in the actions of public agents. However, the excessive use of these instruments generates dysfunctions that increase transaction costs among the actors involved.

Theoretical/Practical/Social Contributions: The study provides an integrated examination of bureaucracy and transaction costs in externally funded university extension projects, a context that remains underexplored in the literature. It offers an in-depth case study of a Brazilian federal university, with potential to guide improvements in administrative processes and policies supporting extension activities.

Originality/Relevance: The originality of this research lies in its focus on how bureaucratic norms and procedures in externally funded university extension projects—analyzed through interviews with contract managers and content network analysis—can simultaneously reduce uncertainty and opportunism while generating dysfunctions that raise transaction costs.

Keywords: Bureaucracy. Transaction cost. Extension project. Federal university.

1 INTRODUCTION

Federal Public Universities in Brazil are strategic centers for the production and dissemination of knowledge and are constantly mobilized to respond to specific projects demanded by government, civil society, and the productive sector. In many cases, these projects rely on external funding, whose resources require more flexible management in order to optimize the processing of the related administrative procedures (Inocêncio, 2017). In this context, support foundations emerge as partners of universities, providing assistance for the implementation of such demands throughout the fiscal year (Abreu, 2024).

The sociopolitical structure of the State, up to the 1970s, was predominantly characterized by the presence of two main sectors: the State and the market. From that period onwards, however, the so-called third sector emerged, composed of private organizations with public purposes whose primary function is the provision of services oriented toward collective interests. These organizations are authorized to establish partnerships with both public and private sectors and to obtain financial resources from different sources. Their aim is to reduce costs, streamline decision-making processes, and address the needs of their beneficiaries (Celegatti, Sousa & Toro, 2021).

In the realm of public universities, support foundations were created to ensure legal security and preserve university autonomy. Regulated by Law No. 8,958/1994 (Brasil, 1994), their purpose is to foster teaching, research, and extension projects, thus promoting institutional, scientific, and technological development. This legislation strengthened the relationship between these entities and federal universities, granting greater agility to project implementation, precisely because support foundations are not fully subject to the general public procurement legislation and other regulations that govern purchasing processes in public administration (Santos, Santos & Escodro, 2022).

According to Lein and Vidigal (2021), in fulfilling its mandate and institutional mission, the university is responsible for the intellectual content of the project, including its conception, definition of objectives, planning of activities, and expected results, while the foundation, in partnership, provides the operational support needed to carry out the project. In addition, recruitment of personnel is, in principle, guided by meritocratic criteria, and individuals are expected to perform their functions without personal involvement and in accordance with institutional regulations (Hall, 1968). These foundations must be registered with the Ministry of Education and the Ministry of Science, Technology, Innovations, and Communications, with periodic renewal every five years (Brasil, 2020)..

Although they manage public resources, support foundations operate under their own, more flexible regulations that remain aligned with the fundamental principles of public administration. Even so, the operating logic of these entities can be understood through Weber's Theory of Bureaucracy (Weber, 1982), which proposes an organizational model grounded in rationality, impersonality, and technical efficiency, with a hierarchical structure and clearly defined roles. Bureaucratic principles such as division of labor, standardized rules and procedures, impersonality in relationships, and technical competence guide the performance of staff and collaborators, requiring an objective and technically qualified stance from them (Lotta et al., 2023).

Alongside its contributions to institutional organization, bureaucracy also exhibits dysfunctions. According to Merton and Campos (1978), the Weberian model, by reinforcing rigid practices and policies as well as predictable institutional behavior, may generate resistance to innovation and flexibility. This limitation becomes even more evident in light of Transaction Cost Theory (TCT), as proposed by Williamson (1985), which analyzes relationships between agents based on behavioral assumptions. In this sense, bureaucracy can both reduce and increase transaction costs.

Nevertheless, even with the agility that characterizes these entities, Machado and Silva (2025) highlight the need to develop strategies for dealing with state bureaucracy as a means of enhancing public management. For projects implemented via support foundations to perform efficiently and be successful, Pereira et al. (2022) underscore the importance of understanding the bureaucratic structure inherent to public universities and identifying gaps that may compromise project costs and implementation. Thus, before a formal agreement is established, it is necessary to examine the particularities of contractual relationships between organizations with distinct bureaucratic dynamics (Silva & Nogueira, 2025).

The partnership between federal universities and support foundations contributes to more qualified management of teaching, research, and extension projects. It also supports the modernization of university infrastructure and innovation in partner companies (Lein & Vidigal, 2021). In the case of the Federal Rural University of the Semi-Arid (UFERSA), the Guimarães Duque Foundation (FGD) managed approximately BRL 9 million in projects in 2023, a figure corresponding to more than half of the university's budget, and provided scholarships

to 323 undergraduate and graduate students involved in extension projects (Fundação Guimarães Duque, 2023). These data highlight the importance of this institutional relationship for the scientific, social, and economic development of the university and its surrounding region.

In light of this context, the following research question arises: how does bureaucracy affect the economic transaction costs of university extension projects funded by external capital? Accordingly, the overall objective is to identify the impact of bureaucracy on economic transaction costs in externally funded extension projects. Given that FGD operates through agreements, contracts, and formal arrangements within a bureaucratic organizational context shared with the university, it is important to examine the coordination and articulation among the agents and administrative units involved in these projects, as well as the substantial gaps that may influence process costs (Zukunelli et al., 2024; Pereira et al., 2022).

As justification for this study, the bureaucratic relationships between public entities and support foundations reinforce theoretical assumptions related to reducing opportunism and increasing predictability, elements that are essential to lowering transaction costs (Machado & Silva, 2025). Furthermore, given the scarcity of empirical studies that integrate bureaucracy and transaction costs in the context of Brazilian public universities, this research seeks to contribute to the advancement of the TCT literature. From a practical standpoint, it aims to provide a basis for managers at federal universities by showing how behavioral aspects of agents and attributes of transaction costs are affected by the bureaucratic environment within the university context.

2 THEORETICAL FRAMEWORK

2.1 BUREAUCRACY

The term “bureaucracy” originated in eighteenth-century France, when Minister Jean-Claude Marie Vincent coined the word *bureaucratie* to refer to public offices. It is formed by the combination of *bureau*, meaning office, and *krátos*, the Greek word for power, originally referring to the exercise of power within public institutions. Over time, the concept was broadened and came to be used not only to describe the functioning of public agencies but also the structure of various social organizations, including business enterprises (Lima, 2021).

The Theory of Bureaucracy, as formulated in the 1940s, emerged as a response to the limitations of Classical Theory and the Human Relations Movement by proposing a more rational and technical model for organizing work (Weber, 1982). In the context of a monetized economy and expanding administrative responsibilities, this model emphasized the technical dimension of organizational activities. The bureaucratic model provides precision, continuity, predictability, and resource optimization, and is driven by the legal equality promoted by mass democracies; it can even act as a stabilizing barrier against authoritarian governments (Lotta et al., 2023).

The notion of bureaucracy as an ideal type of organization deeply influenced public administration in the post–Second World War period. For Weber (1982), administrative efficiency could be achieved through rationalization, breaking with traditional and religious values of the Middle Ages and orienting organizations toward practical and technical objectives. In this sense, Hall (1968) defines bureaucracy as a set of principles systematized in the form of hierarchy, rules, division of labor, impersonality, and technical competence. In

contemporary contexts, bureaucracy is intrinsically linked to the efficiency of public service provision and to the interpretation of social phenomena such as poverty, race, and gender in light of New Public Management reforms (Cruz, Alencar & Freitas, 2022).

These bureaucratic principles are detailed by several authors. According to Weber (2009), hierarchy organizes relations of authority within a pyramidal structure. Division of labor seeks efficiency and productivity by defining and limiting the responsibilities assigned to individuals in the organization. Rules and procedures, in turn, ensure uniformity and predictability in the performance of tasks (Blau, 1978). Impersonality guarantees that decisions are based on objective criteria rather than personal considerations (Perrow, 1976). Competence is grounded in the qualifications of employees and constitutes one of the pillars of bureaucratic legitimacy (Merton & Campos, 1978).

As Gomide, Lins, and Machado (2021) argue, Brazilian public administration exhibits high adherence to bureaucratic principles but only median performance in terms of governance, effectiveness, control, and perceived corruption. This discrepancy between principle compliance and effective results may be related to the political and cognitive realm of agents. In this context, the degree of autonomy in bureaucratic activities, the level of specialization of individuals, organizational incentives, and forms of social interaction together form a set of factors that determine bureaucratic efficiency (Koga et al., 2021).

Despite advantages such as standardization, control, and impersonality in management, bureaucracy also presents dysfunctions. Foguel and Souza (1980) define these dysfunctions as “organizational pathologies” present not only in structures but also in behaviors and internal policies. The so-called bureaucratic dysfunctions are concentrated mainly in excessive technical formalism, an overabundance of rules, and neglect of the unpredictability inherent in human behavior. Thus, although bureaucracy seeks rationality and efficiency, excessive formalism may limit organizational flexibility and adaptive capacity, making it crucial to balance bureaucratic structures with appreciation of the human element (Oliveira & Pinheiro, 2023).

With respect to human relations, Lotta et al. (2023) emphasize that, beyond formal rules, discretion is a central element in understanding bureaucratic action, as decisions are made through discretionary judgment. Discretion has multiple origins, including ambiguity, conflicts between rules, uncertainty about the implementation of actions, and information asymmetries that permeate institutional relationships. These conditions give rise to informal structures within formal ones. As Udy Jr. (1966) had already suggested, such deviations are not mere accidents but rather legitimate forms of human interaction. These parallel structures operate as channels of communication and social cohesion, adapting bureaucratic arrangements to the pace of human relationships (Motta & Bresser-Pereira, 2004).

Regarding excessive technical formalism, this bureaucratic dysfunction may lead to strong rigidity in the attitudes of organizational members. Merton and Campos (1978) argue that rigid structures hinder organizational adaptation to new demands. Moreover, excessive formalism can create a gap between the services provided and users’ expectations. Gevehr and Hedler (2021) therefore contend that a more flexible and adaptable bureaucratic arrangement is needed, since market dynamics and innovation processes do not allow for time waste and continuously demand adjustments to adverse contexts.

In the public sector, the dysfunctions of bureaucracy negatively affect educational institutions. For example, impersonality, contrary to expectations, may give rise to favoritism and internal tensions (Regis, 2023). Delays and divergences in how contracts are implemented and agreements are formalized can create financing and scheduling problems for extension

activities at universities (Cruz, Alencar & Freitas, 2022). Even so, the bureaucratic model is still regarded as necessary to rationalize and standardize all economic transactions within public administration.

According to Motta and Bresser-Pereira (2004), bureaucracy remains the structural basis of countless organizations, both public and private, and is continually reconsidered in light of its virtues and limitations. It is an important organizational tool for public managers, given its capacity to ensure precision, discretion, agility, and clarity in the procedures adopted (Lemos, Ramos & Filho, 2021). Furthermore, the purpose of bureaucratic organizations is to increase efficiency by aligning rational, standardized means with human behavior (Oliveira & Pinheiro, 2023). The complex relationship between normative apparatuses and human capital is precisely what Transaction Cost Theory seeks to understand.

2.2 ECONOMIC TRANSACTION COSTS

From the 1930s onwards, scholars began to challenge the traditional view of the firm, which classical economics treated merely as a producer of goods. Coase (1993) was a pioneer in this debate by arguing that the firm is also constituted by contracts arising from the interaction among economic agents. In his seminal work *The Nature of the Firm*, he concluded that firms exist to reduce the costs associated with using the market, the so-called transaction costs, such as the costs of searching for prices, negotiating, and formalizing contracts. His study showed that price alone is not sufficient to convey all the information required for the efficient allocation of resources.

Transaction Cost Theory (TCT) was further developed by Oliver Williamson, who built on Coase's insights to define the transaction as the basic unit of analysis, associated with complex and variable costs for organizations. These costs arise in the negotiation, drafting, and enforcement of contracts. Williamson distinguishes between *ex ante* costs (search, negotiation, and contract drafting) and *ex post* costs (monitoring, renegotiation, and opportunism), which must be considered jointly (Williamson, 1981). Since such costs are inevitable, agents must seek strategies that maximize their gains while reducing uncertainties.

Two fundamental behavioral assumptions of TCT are bounded rationality and opportunism. Bounded rationality reflects agents' cognitive limitations in processing information or anticipating all the contingencies of a transaction, making contractual incompleteness unavoidable. Opportunism occurs when agents omit or distort information for their own benefit and may be strong, when there is intentional deception, semi-strong, when actors seek future advantages, or weak, when actions are almost altruistic. Pereira and Correia (2022) point out that these attributes increase the economic costs of negotiation, monitoring, and contract maintenance, thereby raising decisional complexity in public administration.

Attributes such as transparency and clarity of information are essential to mitigate costs associated with bounded rationality and opportunism and to strengthen the organization's strategic capacity (Freitas et al., 2024). Gottschalk, Andrade, and Piran (2021) argue that advanced databases and blockchain mechanisms enable transparent information sharing and help mitigate information-monitoring costs, thereby reducing opportunism and agents' cognitive limitations. Mitigation can also be fostered by regulations that promote clarity of content. According to Pereira and Correia (2022), clear and standardized information flows reduce costs in public service delivery, with cultural change acting as a crucial condition for effectiveness.

Beyond behavioral assumptions, Williamson (1985) identifies three additional attributes that shape transaction costs: asset specificity, uncertainty, and frequency. Asset specificity depends on the extent to which a given asset can be redeployed to alternative uses without loss of value. Transactions involving specific assets generate bilateral dependency and involve features such as asset location, human capital, and reputation. Araújo and Monteiro (2021) report high transaction costs resulting from input shortages, exchange-rate volatility, and logistical delays, leading transactions to require recurrent contractual rebalancing. Mohr and Oliveira (2021) argue that it is necessary to identify and cluster the specific assets that are critical to a transaction, as they require special treatment to reduce costs in contract execution.

Uncertainty is related to the impossibility of fully predicting future events and can be classified into three types. Primary uncertainty refers to institutional changes, such as new laws and regulations, secondary uncertainty relates to lack of information, and behavioral uncertainty concerns the unpredictable behavior of agents (Williamson, 1985). Pre-contractual strategies (*ex ante*) and scenario analysis can help reduce these uncertainties. Palotti, Joppert, and Machado (2024) note that, although uncertainty cannot be eliminated, it can be mitigated through prior studies, compliance with regulations, and the drafting of protective clauses before transactions occur. Moreover, bureaucracy, when combined with digital-transformation strategies, can reduce uncertainty and enhance legal security, making transactions more efficient. Nevertheless, care is needed regarding excessive rules and multiple approval layers (Zukunelli et al., 2024).

Finally, transaction frequency reduces costs by fostering familiarity and reputation among agents and by building trust between parties. Gonçalves et al. (2023) argue that more frequent transactions increase trust and lower monitoring costs and the likelihood of opportunistic behaviors. In the view of Nascimento, Sakashita, and Silva (2024), transaction frequency contributes to long-term reputation building, and repeated transactions involving the same specific assets reduce both the costs and uncertainties of the focal transaction and subsequent ones. Frequency is thus associated with transaction reliability and helps curb bounded rationality, uncertainty, and opportunism.

Taken together, empirical findings suggest that more flexible and transparent organizational structures tend to reduce monitoring costs and encourage recurrent transactions between parties. However, an overabundance of rules and the existence of multiple approval instances may have the opposite effect, increasing transaction costs without proportional gains in control and merely prolonging process timelines. The literature therefore converges on the need to design intelligent bureaucracies capable of combining standardization, discretionary decision-making, and lower transaction costs (Freitas et al., 2024; Zukunelli et al., 2024; Palotti, Joppert & Machado, 2024).

3 METHODOLOGICAL ASPECTS

To identify the impacts of bureaucracy on economic transaction costs in extension projects at UFERSA, this study adopted a qualitative approach based on a case study design, a technique that is appropriate for understanding complex social phenomena and for providing a contextualized analysis of organizational settings (Yin, 2015). The research is exploratory and descriptive, aiming to develop familiarity with the phenomenon under investigation while offering a detailed description of the characteristics observed by the researcher.

The case under study is UFERSA, with a focus on its support foundation and two specific administrative divisions, extension and agreements. The Division of Extension Programs and

Projects is responsible for planning, coordinating, supervising, monitoring, and evaluating activities related to the university's extension programs and projects. The Division of Academic and Institutional Projects is responsible for formalizing, monitoring, and evaluating the agreements entered into by the university. Once these units were defined, three coordinators of externally funded extension projects were selected, all financed by the Ministry of Education (MEC) and with prior experience in transactions involving the support foundation.

Data collection followed a triangulation procedure combining interviews, observation, and document analysis. Semi-structured interviews lasted on average one hour and forty minutes and yielded a cross-sectional snapshot of the field. In total, three contract managers, referred to as Units 01, 02, and 03, and three coordinators, referred to as Coordinator 01, 02, and 03, were interviewed, thus preserving the anonymity of participants.

In addition to the interviews, direct observation of agreement procedures between UFERSA and FGD was conducted. Business processes were modeled using Bizagi, a software specialized in Business Process Model and Notation (BPMN). At the same time, documentary analysis was carried out on internal and external regulations governing the relationship between universities and support foundations, based on documents retrieved from the official websites of UFERSA and the federal government.

Pre-analysis consisted of organizing the research materials and designing the semi-structured interview guide. The questionnaire contained 56 questions in total, grouped into four blocks, as presented in Chart 1.

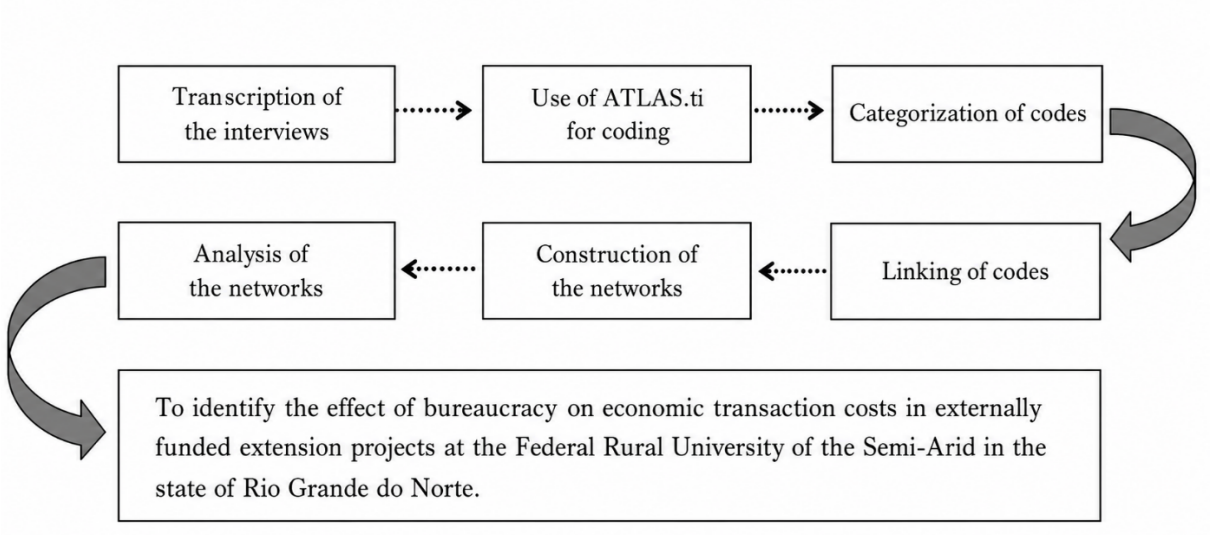
Chart 1

Thematic blocks of interview questions

Block I – Identification of the interviewee's profile.
Block II – Economic transaction costs: bounded rationality and opportunism (behavioral assumptions of transaction costs) and asset specificity, uncertainty, and frequency (transaction attributes).
Block III – Bureaucracy.
Block IV – The relationship between bureaucracy and transaction costs.

The analysis of primary data followed Bardin's content analysis methodology, structured into three phases: pre-analysis, material exploration, and treatment of results. This method enabled the identification of patterns and the inference of relevant insights about the problem under study. After the interviews were completed, they were fully transcribed to initiate the coding stage. Figure 1 presents all stages of the research process, showing how they were organized to achieve the overall objective of the study.

Figure 1
Flowchart of the methodological steps of the study



Coding is the process of assigning meanings to data, enabling the categorization and comparison of information. In this study, we followed Bardin's (2011) model of segmenting, enumerating, and selecting analytical categories. Interview transcripts were imported into ATLAS.ti 8.4 to apply the coding options defined by this model. After coding, the data were grouped into categories based on the dimensions of economic transaction cost theory and bureaucracy. The unit of analysis selected was the theme, understood as a core meaning extracted from the text and oriented by the theoretical framework of the study. These groupings gave rise to "families" of codes linked to theoretical concepts, which in turn supported the construction of content-analysis networks.

Finally, network analysis aimed to identify meaningful patterns that help explain how bureaucracy influences transaction costs in UFERSA's extension projects. The adopted method provided a detailed view of how institutional interactions operate, including the interfaces between managers and coordinators, and offered analytical support for examining transactions within the relationships connecting university departments, project coordinators, and the support foundation.

4 DISCUSSION OF RESULTS

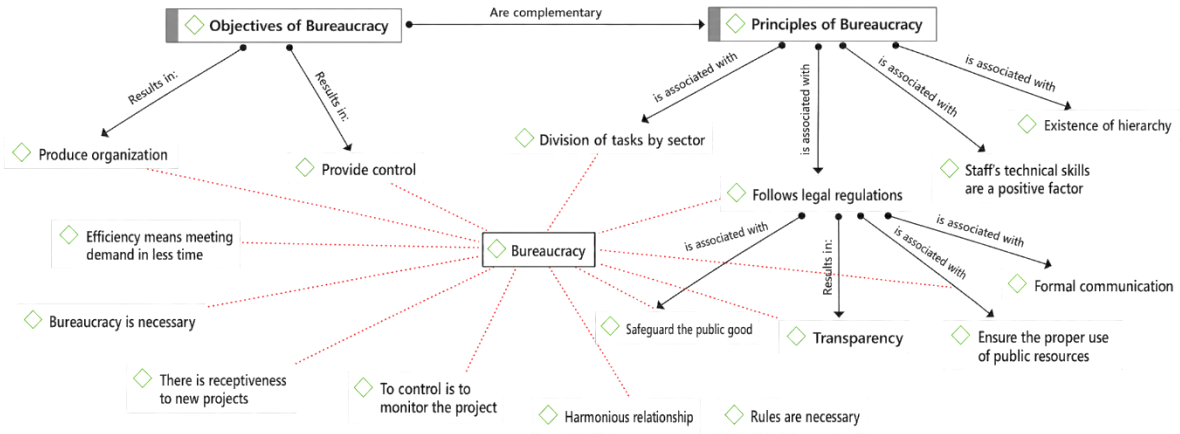
The content analysis of the interviews was structured around four main analytical dimensions. First, we examined the potentialities of bureaucracy, understood as mechanisms that promote rationality, standardization, and administrative efficiency. Next, we analyzed bureaucratic dysfunctions, highlighting aspects that may generate rigidity, delays, and increases in operational costs.

Subsequently, the analysis focused on the behavioral and transactional attributes of Transaction Cost Theory (bounded rationality, opportunism, asset specificity, uncertainty, and frequency), seeking to understand how these factors manifest within the institutional context under study. Finally, the bureaucratic dimension was related to the TCT dimension, emphasizing the extent to which bureaucratic practices can either reduce or exacerbate transaction costs. Each of these dimensions was examined separately, enabling a more in-depth and comparative understanding of the findings.

The category “potentialities of bureaucracy” was analyzed based on codes generated in the software. ATLAS.ti enumerated the following attributes as codes: organization, control, division of tasks, compliance with legal regulations, technical competence, hierarchy, transparency, pursuit of proper use of public resources, and formal communication. These elements form a network represented in Figure 2, illustrating how bureaucracy manifests positively in organizational relationships.

Figure 2

Potential of bureaucracy



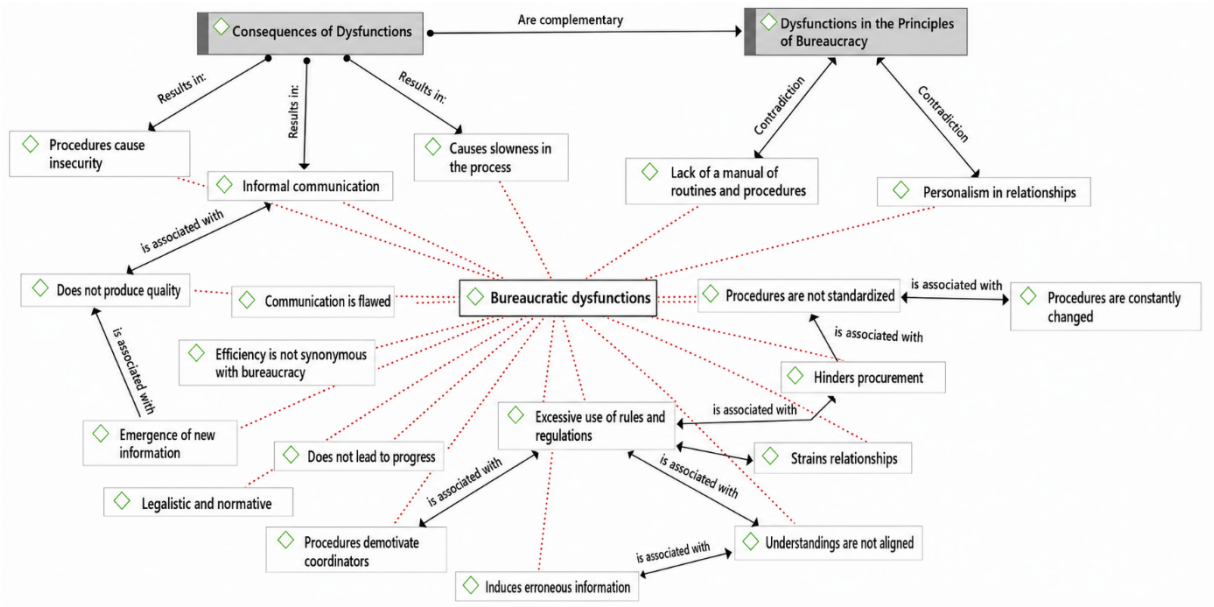
It was found that UFERSA and FGD have a clear division of tasks, and the existing organizational structures ensure that the process follows a predefined flow that satisfactorily meets legal requirements, in line with Weber’s (2009) perspective. It was also observed that compliance with legal regulations is associated with the preservation of public resources, corroborating Abreu (2024), who emphasizes the importance of legality in budget management. The need for formalizing bureaucratic rules, as highlighted by Hall (1968), also emerged as an important element in contractual arrangements.

The hierarchical structure observed in both institutions, consistent with Weber’s (2009) model, underscores the chain of command and subordination. Another attribute identified was the technical competence of staff. In this regard, the statement by Coordinator 02, in particular, linked technical expertise to faster processing of administrative procedures. The technical skills of agents are an essential pillar of the bureaucratic model and a requirement that must be observed both at the university and at the support foundation (Koga et al., 2021).

The category “dysfunctions in bureaucratic principles” was coded in the study based on accounts of failed communication, delays in processing, and frequent changes in procedures, all of which made it difficult to formalize agreements. The consequences of these issues were represented, as shown in Figure 3, by codes such as procedures that generate insecurity, informal communication, and slowness. These problems are recurrent in bureaucratic organizations, as noted by Gevehr and Hedler (2021).

Figure 3

Dysfunctions of bureaucracy



The main bureaucratic dysfunctions identified were signs of personalization in relationships and the absence of a procedures manual. The contract manager of Unit 02 stated that projects are subject to discretionary decisions that are often influenced by political factors. This finding is consistent with Lotta et al. (2023), who argue that personalization and the influence of political issues in public management can negatively affect process flows and generate tensions in institutional relationships.

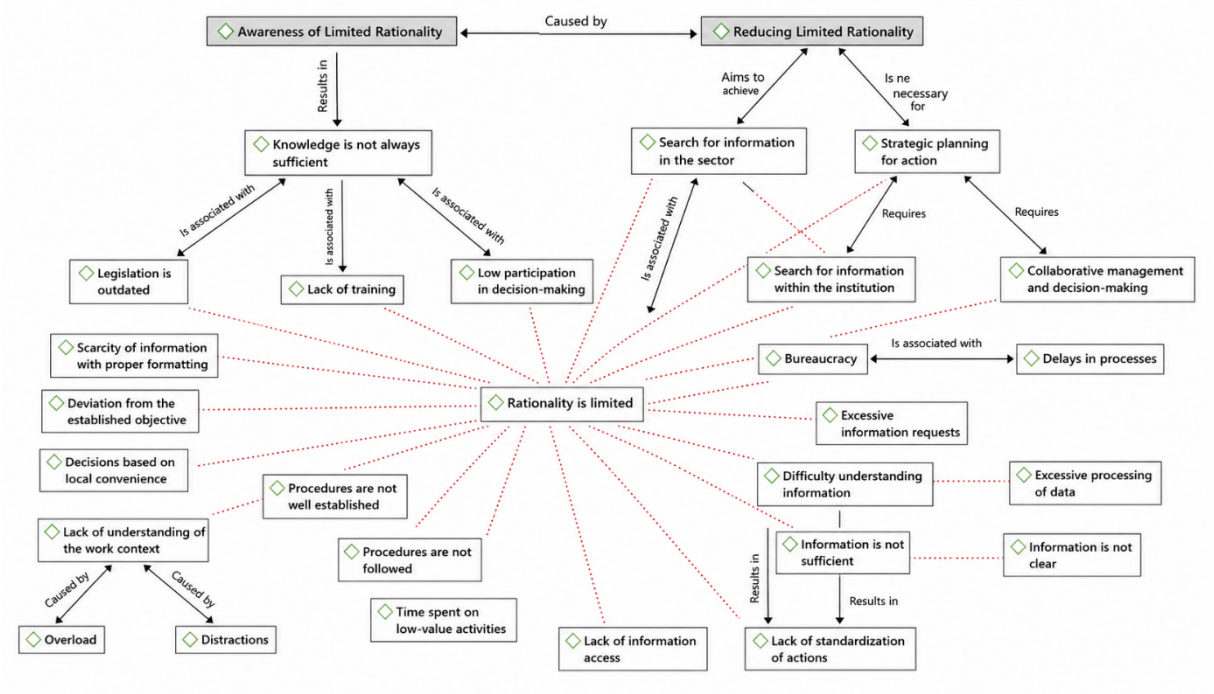
The lack of manuals and the excess of rules make standardization difficult and lead to frequent changes in procedures, which, according to Oliveira and Pinheiro (2023), is a typical bureaucratic dysfunction that delays processes. The study also revealed that non-uniformity in project management mainly affects coordinators, who perceive strain in their relationships with contract managers due to the absence of consensus on procedures.

As a result, there is a loss of motivation to submit new projects. Gevehr and Hedler (2021) associate these difficulties with dysfunctional bureaucracy, characterized by excessive rigidity and numerous rules whose evaluation criteria are not always clear to users. Similar issues were observed by Araújo and Monteiro (2021), who report high process costs and the withdrawal of firms from public tenders. In the present study, bureaucratic dysfunctions were found to have the potential to discourage coordinators from advancing extension projects.

Williamson's (1985) concept of bounded rationality helps to explain human factors in negotiations by highlighting agents' cognitive limitations. Thus, even when acting rationally, agents are unable to anticipate all the variables involved in a transaction, which generates gaps and the need for subsequent adjustments. This concept was observed in the analysis of approved extension projects, particularly in the relationships between Units 01, 02, and 03 and the project coordinators.

Bounded rationality was coded into categories such as sufficient knowledge, constantly updated legislation with divergent interpretations, lack of training, continuous study, adjustments to the work plan, and search for information in Units 01, 02, and 03. These categories were linked in the software, generating the network shown in Figure 4.

Figure 4
Bounded rationality



Communication problems between administrative units and project coordinators were identified as one of the main obstacles. According to Coordinator 01, the lack of dialogue between units leads to information dispersion and difficulties in monitoring and aligning actions. The absence of clear information and a defined workflow for project processing particularly affects less experienced coordinators. Inadequate communication between units also undermines procedural guidance, as reported by Units 01 and 02. Content analysis indicated that bounded rationality is aggravated by the lack of information sharing between units, a situation that recalls Gottschalk, Andrade, and Piran's (2021) discussion of information attention as an organizational cost. Even so, units and coordinators acknowledge their mutual dependence in the processing of agreements, with each party holding clearly defined responsibilities.

The account from Unit 02 reinforces communication failures, noting that each unit follows its own procedures without concern for standardizing or informing others, which compromises process flow. Unit 03 adds that, as the last in the sequence, it is often caught off guard by changes that were not previously communicated, hindering proper assessment of work plans. Internal bureaucracy within units and the lack of coordination among agents further exacerbate this scenario, as Coordinators 02 and 03 report difficulties especially in the accounting and financial components of projects. Excessive rules and the lack of standardized procedures are recurring sources of time and effort losses, delaying project implementation.

Among the factors that limit rationality, Unit 01 attributes problems to lack of training, while Unit 02 points to constant legislative changes as a key cause. Unit 03 agrees, emphasizing that new guidelines from the Federal Court of Accounts (TCU) and the Office of the Comptroller General (CGU) require ongoing updates, which makes existing knowledge insufficient to handle processes efficiently and safely. This finding corroborates Freitas et al. (2024), who argue that human capital is critical and requires continuous training and improvement regarding regulations that may change annually. In this setting, new legal

interpretations and new rules are frequently introduced without clear guidance on how they should be followed. As a result, coordinators and units do not feel fully confident in processing agreements due to the constant updating of legislation. Planning, capacity-building, and active information seeking are therefore necessary to minimize these gaps.

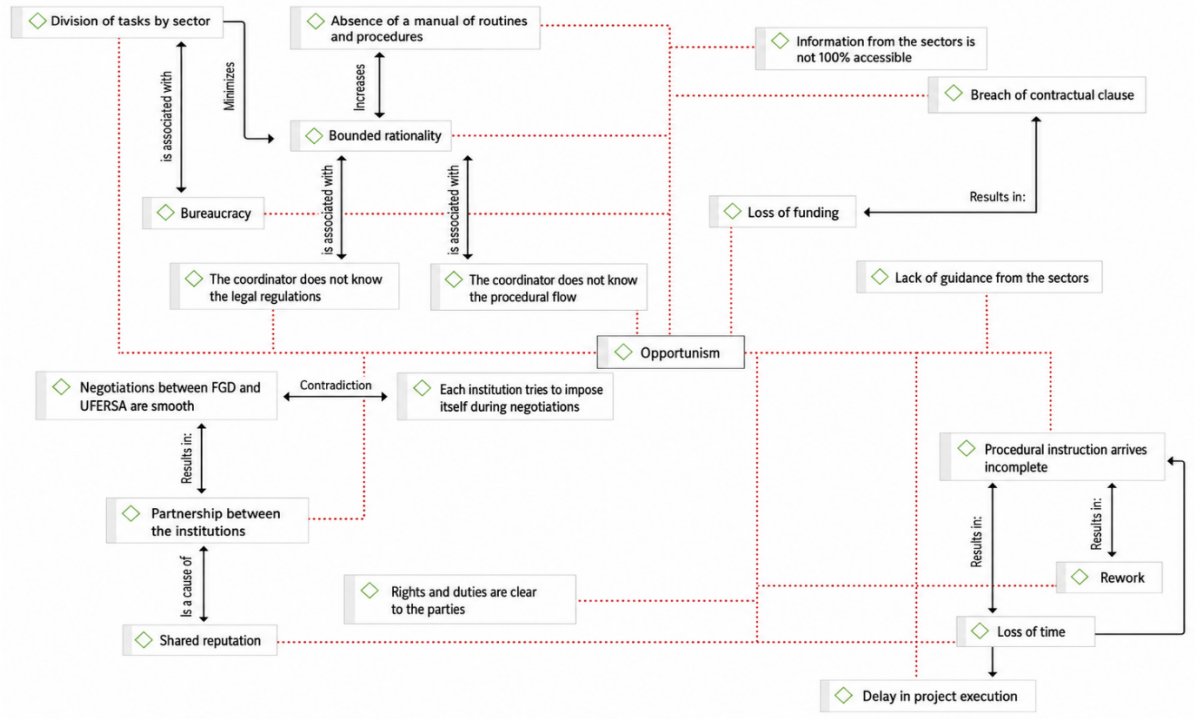
Despite their practical experience, coordinators express uncertainty about the procedures handled by Unit 02, since requirements vary according to the evaluator, even when a checklist is available. Units, in turn, argue that many coordinators do not seek to become familiar with regulations, which complicates project submission and approval. At this stage, changes to work plans are frequent. Contractual amendments may range from simple reallocations to more complex addenda that require multiple documents. According to Zukunelli et al. (2024), bounded rationality prevents the drafting of fully complete contracts, given agents' inability to anticipate all possible contingencies. Under conditions of uncertainty, preparing contracts becomes even more challenging.

Opportunism manifests through manipulation or omission of information, often intentionally, with the aim of confusing or misleading others in pursuit of self-interest. This conduct creates harmful informational asymmetries within the organization, as described by Williamson (1981). The author notes that opportunism can significantly compromise the effectiveness of institutional processes when used as an individual strategy. He further distinguishes three forms of opportunism: strong opportunism, characterized by deliberately deceptive practices; semi-strong opportunism, in which agents seek future benefits at others' expense; and weak opportunism, which is more subtle and has less impact, usually limited to formal compliance without genuine commitment to results.

In the context analyzed, coordinators only gain access to information when they actively seek it, as it is not provided proactively. Coordinator 02, for instance, stated that he needs to contact responsible units directly to clarify questions about regulations because there is no proactive communication stance. Nonetheless, relationships among units display distinct informational dynamics. Unit 01 considers the information provided by Unit 03 sufficient, due to physical proximity and a good working relationship, which results in faster responses to its demands. Unit 02, by contrast, is criticized for concentrating information in a single staff member, making sharing more difficult.

The opportunism dimension was represented by codes such as "coordinator does not know legal regulations," "absence of routine and procedures manuals," "breach of contractual clauses," "procedural guidance arrives incomplete," and "contract renegotiation is frequent." These codes were linked in ATLAS.ti 8.4 and formed the network depicted in Figure 5.

Figure 5
Oportunism



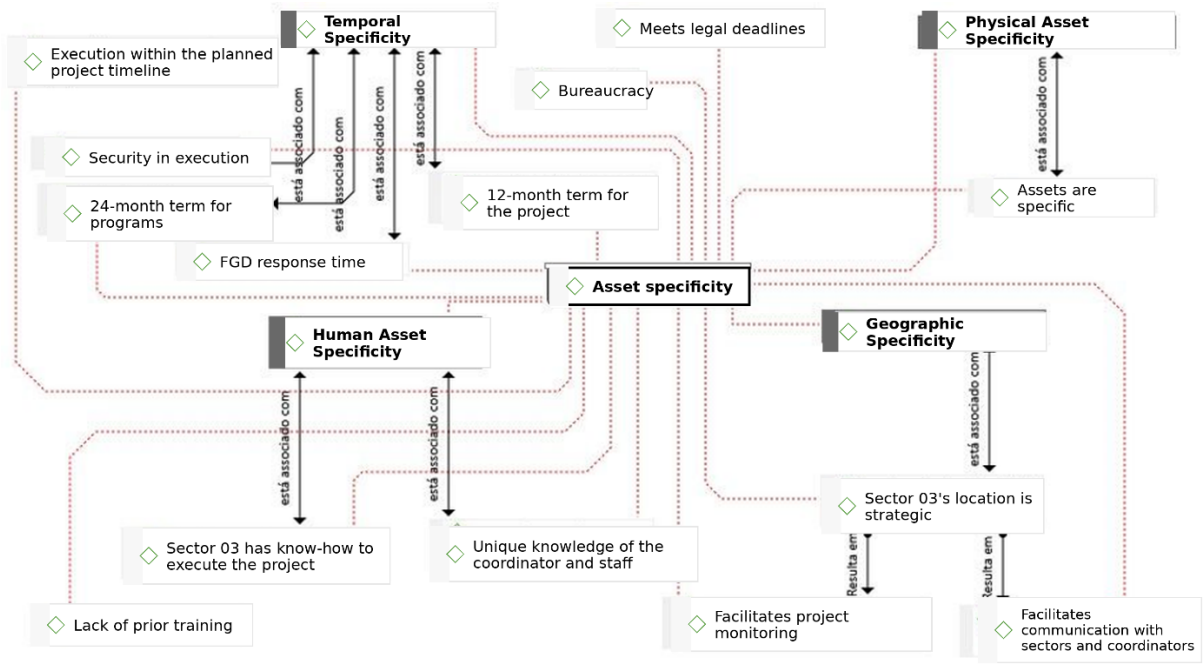
Based on the network and the observations reported, the opportunism identified in this context is weak, associated with the non-proactive provision of routine manuals, communication failures, and lack of knowledge of regulations. While relations are positive between two of the administrative units, no relationship of trust was identified with project coordinators or between the institutions themselves. Pereira and Correia (2022) emphasize that reinforcing trust and proximity among agents can reduce opportunism in transactions and lower the complexity of process flows. In line with Freitas et al. (2024), continuous dialogue between coordinators and units is needed to build a collaborative bureaucratic environment governed by legal norms rather than personal interests.

With regard to asset specificity, its importance and value depend on the frequency of the transactions in which assets are employed. Specific assets are considered essential requirements for the execution of contracts or agreements. According to Williamson (1981), asset specificity can manifest in six distinct forms: geographic, physical, human, dedicated, temporal, and brand-related. The author notes that higher degrees of asset specificity increase risks and problems in contract execution, thereby raising transaction costs through bounded rationality, opportunism, and uncertainty. In this study, four types of specific assets were identified: temporal, physical, human, and geographic.

The analysis of asset specificity included categories such as execution within the planned timeframe, safety in implementation, limited duration, specificity of goods, strategic location, and coordinators' and staff members' unique knowledge. These elements were coded and visualized in the network shown in Figure 6.

Figure 6

Asset specificity



Temporal asset specificity is linked to the importance of response time in adding value to the output (Williamson, 1981). In this study, projects were found to have strict start and end dates, which makes time a critical factor in carrying out activities. Temporal specificity was reinforced by the need to comply with the legal deadlines set for project implementation. One consequence highlighted by coordinators when this asset is not properly considered is the return of funds to the agencies that finance the projects.arquivo.anpad.

With regard to physical asset specificity, Unit 03 was observed to purchase both common goods available in the local market and more specialized equipment sourced from external suppliers. This specificity creates difficulties in reusing assets in other activities. In line with this view, Coordinator 01 reported acquiring goods strictly targeted at the development of his project, reinforcing the notion of physical specificity. Physical assets become specific when they lose value if redirected to other uses (Williamson, 1981). Consequently, asset specificity increases the need to establish new contracts between units, since extension projects have distinct requirements. This result corroborates Araújo and Monteiro (2021), who argue that physical assets are one of the attributes that generate future economic transactions.

Regarding human assets, staff members in Units 01, 02, and 03 were found to acquire specific knowledge through day-to-day practice. No institutional training policy was identified for employees when they assumed their functions, despite the complexity of the tasks involved. Project coordinators, however, displayed unique knowledge developed individually and refined through experience in managing projects, thereby forming a human asset base. In the realm of expertise, despite communication shortcomings, both coordinators and managers demonstrated distinctive skills derived from accumulated experience. Nevertheless, the lack of formal training for agents is a warning sign, as it is associated with increased transaction costs (Freitas et al., 2024).

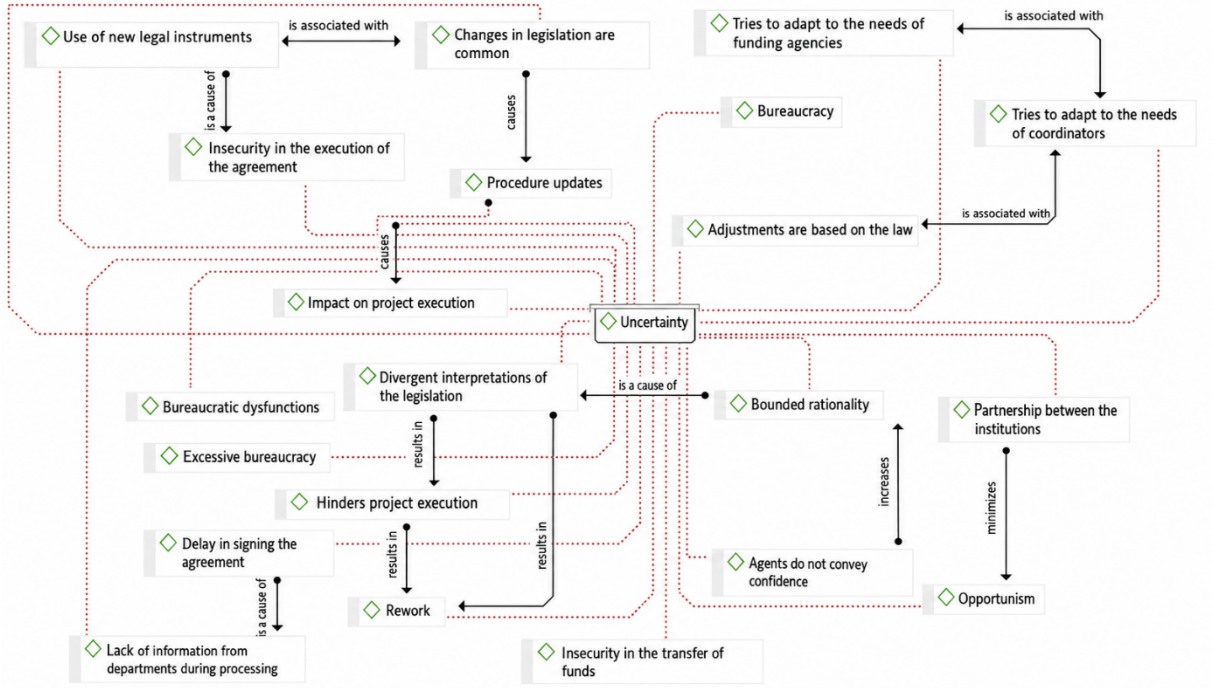
Geographic assets refer to the strategic location of the organization with the aim of reducing costs. Interviewees pointed out that Unit 03 is strategically located within the federal

university's facilities, which facilitates communication between coordinators and Unit 01 in the processing of agreements, as noted by Coordinator 03. In the coordinator's words, this arrangement contributes to effective communication and to the reduction of transaction costs, a result similar to that found by Mohr and Oliveira (2021), who associated geographic specificity with proximity and trust among agents involved in procurement transactions.

Uncertainty stems from a lack of knowledge about behaviors, regulations, and economic contexts. According to Williamson (1981), in organizational environments it arises from bounded rationality and opportunism. The relationship between uncertainty and asset specificity is direct: the more specific the asset, the greater its exposure to uncertainty. To mitigate this situation, Pereira and Correia (2022) suggest closer coordination among agents and an effective communication flow. In the present study, Figure 7 shows that uncertainties are related to insecurity in executing agreements, concern with legal requirements in the face of excessive rules, and a lack of trust among agentes.

Figure 7

Uncertainty



Divergent interpretations of legal instruments led to changes in procurement procedures in most of the projects analyzed. Unexpected changes, such as revisions to the threshold for bidding exemptions, directly affected planned activities, as reported by Coordinator 01. Coordinator 03 noted that agreement processing is affected by legislative modifications and by the lack of clear communication between units, which generates insecurity, rework, and delays in originally planned schedules.

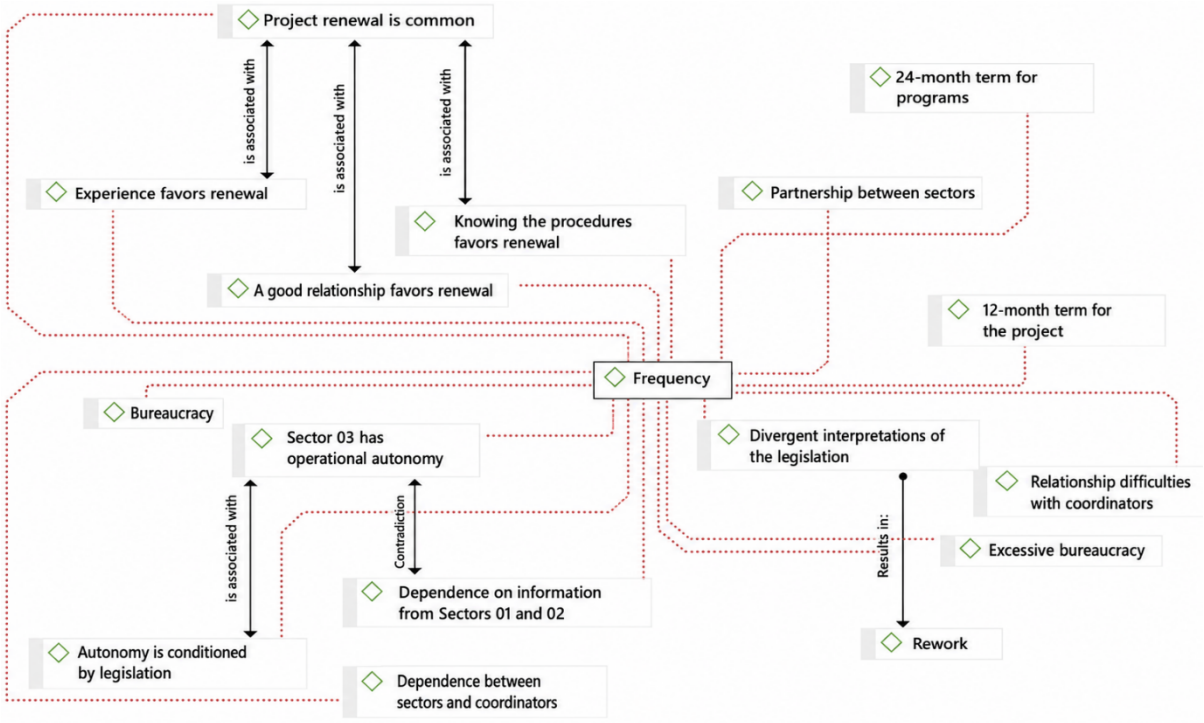
According to Williamson (1981), although uncertainty cannot be completely eliminated, the public institutional environment offers a degree of contractual stability through standardized clauses that reduce transaction costs. In this study, coordinators and units were observed to be willing to resolve conflicts and adapt procedures, which can strengthen mutual trust over time. While there is no explicit trust between individual agents,

there is confidence in the legal framework and in bureaucracy as necessary conditions for greater legal security for those involved. This confidence contributes to a lower level of uncertainty in contractual relationships. Protective clauses, contractual sanctions, and strict compliance with the law help reduce the costs associated with uncertainty and make transactions as predictable as possible, as highlighted by Palotti, Joppert, and Machado (2024).

Finally, transaction frequency is related to the high specificity of assets involved, which emerges through repeated interactions. Williamson (1981) argues that the more frequently transactions occur between agents, the greater the trust that is established, which strengthens relational ties, reduces uncertainty, minimizes opportunistic behavior, and thereby lowers transaction costs. This dynamic is reflected in the findings of the present study, which show that repeated interactions foster trust, reduce uncertainty, and enhance the reputation of those involved. Figure 8 presents the analysis of the frequency dimension.

Figure 8

Frequency



The frequency dimension was represented by codes such as “project renewal is common,” “experience,” “good relationships facilitate renewal,” “knowledge,” “duration of programs and projects,” “interpretation of legislation,” “autonomy,” and “dependence on information.” With regard to project duration, the extension initiatives analyzed last 12 months in the case of projects and 24 months for programs, with the possibility of extension upon appropriate justification. This timeframe allows more solid relationships to develop among the agents involved.

From Coordinator 01’s perspective, repeated transactions in project management occur as a result of experience accumulated over time and ongoing interaction with funding agencies. Familiarity with procedures facilitates renewals and makes processing more agile. Coordinator 01 further notes that his trajectory as leader of several projects enables a more

efficient relationship with the units, reducing rework and optimizing processing time. Unit 03 confirms this view by reporting that project renewals are recurrent, as is the involvement of coordinators who have already led previous initiatives.

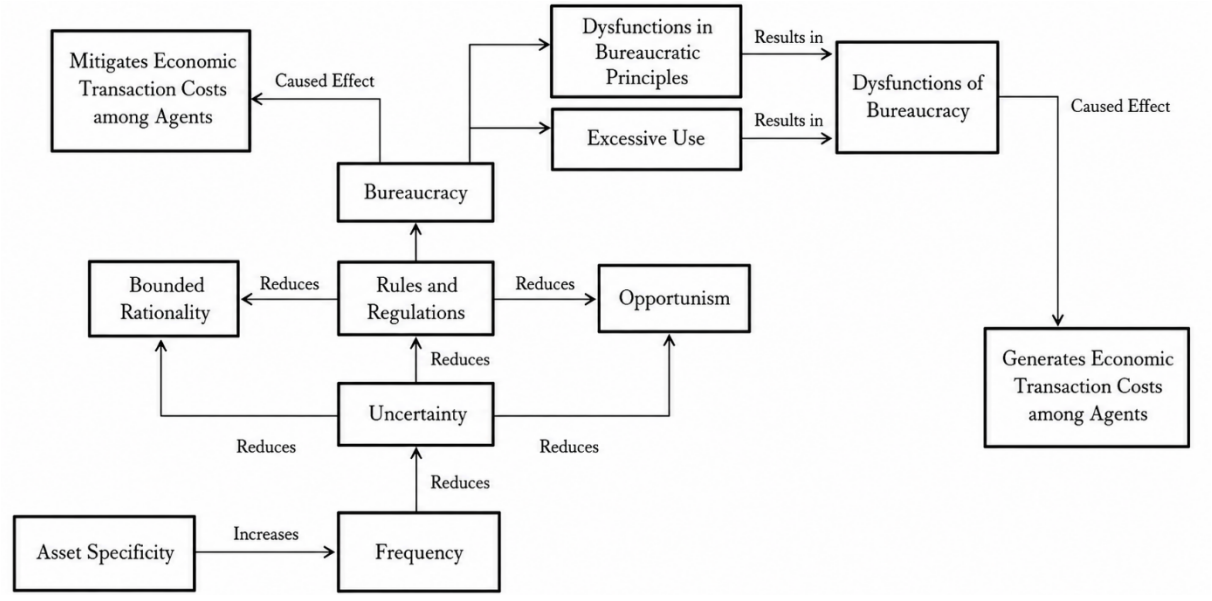
In terms of difficulties, Unit 01 pointed to challenges in interpersonal relationships with coordinators. The unit argues that many coordinators do not understand bureaucratic procedures and tend to make misguided judgments about staff work, which affects the unit's reputation. According to Nascimento, Sakashita, and Silva (2024), agents' reputation underpins transaction frequency; repeated interactions reduce transaction costs by eliminating the need to seek additional information about the counterpart. Although relationships between units and coordinators are marked by divergent interpretations of legislation and procedural changes, these conflicts tend to be resolved through dialogue, reinforcing the importance of communication.

Overall, the analyzed accounts on frequency suggest that coordinators' prior experience, good relationships with units, and knowledge of institutional procedures are factors that facilitate project renewal and the frequency of transactions. Despite existing challenges, Coordinator 02 acknowledges that mediation by administrative units makes the process safer, as it ensures compliance with the regulations governing extension calls. This recurrence reduces uncertainty and the risk of opportunistic behavior. It thus reinforces the importance of reputation and transaction frequency in reducing bounded rationality and in enhancing the efficient use of specific assets, as argued by Gonçalves et al. (2023).

Based on the analyses conducted, a conceptual model was developed to represent the impacts of bureaucracy on TCT attributes. Bureaucracy establishes rules and requires that interactions among agents be guided by institutional regulations. Rules and regulations were the most frequently mentioned characteristic of bureaucracy and were perceived as a key strength. As shown in Figure 9, the bureaucratic model, through its rules, helps to reduce the impacts of bounded rationality, opportunistic behavior, and uncertainty.

Figure 9

The Relationship Between Bureaucracy and Economic Transaction Costs in UFERSA Extension Projects



When bureaucratic principles are distorted and rules and regulations are used excessively, dysfunctions emerge that ultimately raise transaction costs between agents. In this study, such dysfunctions appeared as frequent changes in legislation, the need for continuous updating and training of units and coordinators, and divergent interpretations of regulations among those involved. The resulting costs were perceived in the form of communication problems, rework, and delays in project processing.

We conclude that bureaucracy, as the predominant organizational structure in public higher education institutions, operates as a control mechanism that mitigates the effects of behavioral limitations and uncertainty by implementing formal rules and procedures. However, the findings also show that weaknesses in bureaucratic foundations, such as the lack of standardized criteria for project appraisal, the absence of unified procedure manuals, and the heavy reliance on regulations, favored the emergence of bureaucratic dysfunctions, leading to higher transaction costs.

5 FINAL CONSIDERATIONS

This study examined the relationship between Transaction Cost Economics (TCE) and Weberian bureaucracy in a public higher education institution, focusing on the implementation of extension projects. With the aim of identifying the effect of bureaucracy on economic transaction costs in externally funded extension projects at UFERSA, the research first sought to identify the elements that characterize bureaucracy in Units 01, 02, and 03, as well as coordinators' perceptions of bureaucratic features. In this perspective, the relationships among Units 01, 02, and 03 were found to be grounded in legal regulations that define rules, rights, and duties for all parties involved, and Units 02 and 03 were observed to have hierarchical organizational structures managed by councils.

Bureaucracy contributes to attenuating the effects of uncertainty, bounded rationality, and opportunism and, consequently, reduces the costs associated with economic transactions (Weber, 1982). However, the findings of this study indicate that, in the relationship between units and coordinators, failures to fully comply with bureaucratic principles, combined with the excessive use of rules and regulations, favored the emergence of bureaucratic dysfunctions and led to higher economic transaction costs.

With respect to bounded rationality, it was found to be intensified by the lack of prior information. Likewise, there is no systematic practice of sharing relevant information among agents, which creates gaps for units and coordinators, who do not feel confident in processing agreements given the constant changes in legislation. Opportunism was then analyzed, revealing that there is no prior guidance on how coordinators should proceed during agreement processing, a situation exacerbated by the absence of process mapping and undefined workflows. Coordinators only gain access to information from units when they seek it in person or via institutional websites.

Regarding uncertainty, the recurring interactions between Units 01, 02, and 03 and coordinators provide some degree of security, even when contractual divergences arise, as parties tend to resolve them in a passive and amicable manner. Two types of uncertainty were identified: primary uncertainty, related to legislative changes and to meeting the preferences of coordinators and funding agencies, and secondary uncertainty, stemming from lack of information or inadequate communication between transacting parties. Finally, the last transaction attribute analyzed was frequency, which is closely related to asset specificity and reinforces partnership ties, given the mutual dependence among interacting agentes.

The study has limitations. Initially, eight coordinators were expected to be interviewed, but only three effectively participated, either because some did not meet the eligibility criteria or because others were on leave from their university duties. Another limitation was the large number of questions required in the interviews to support all analyses, which increased the time and effort demanded from participants and researchers. Such constraints are typical of qualitative case studies and limit the generalizability of the findings.

As a contribution, the study shows that bureaucratic dysfunctions negatively affect the relationships among agents involved in the processing of extension projects and increase transaction costs. The empirical focus was on extension projects implemented at UFERSA. Future research should expand the sample to include a larger number of projects and apply the same research problem to projects managed directly by a support foundation, in order to confront or validate the results obtained here. In addition, similar studies in other higher education institutions and their support foundations are recommended so that comparisons can be made across universities in different Brazilian states.

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