Management in the Brazilian Navy: A Governance Case Study in the Naval Force

ABSTRACT

Objective: This article aims to explore and analyze inhibitors and enhancers of corporate governance in the Brazilian Navy, based on the fundamentals of good corporate governance.

Method: The method used was the case study through documental research and semi-structured interviews with managers in the four main pillars of the military organization: Internal Pillar (Governance and Support) and External Pillar (Governance and Support).

Originality/Relevance: The relevance of the study is shown through the importance of the governance principles in a public military organization, aiming to deal with the complexity that characterizes its organizational structure. There are few published studies in this area.

Results: The results showed that although the Navy counts on structure and tools to support the governance, its structure is fragmented: there is a lack of a specific internal rule for the theme.

Theoretical/Methodological contributions: As the main methodological contribution the authors propose a model aiming to assess governance in a military structure, having as reference the principles of leadership, strategy and control.

Social/management contributions: the results of the study can contribute with subsidies to other similar organizations to adopt and deal with corporate governance in its structures.

Keywords: : Governance. Corporate Governance. Management. Brazilian Navy.

Ricardo Polibiano Beltrame Faria (iD)
Centro Universitário IESB, Brasília, Brasil
ricardofariarfr@gmail.com

José Gaspar Nayme Novelli (iD)
Centro Universitário IESB, Brasília, Brasil
jose.novelli@iesb.edu.br

Bento Alves da Costa Filho (iD)
Universidade de Brasília – UnB, Brasília, Brasil
costaf@uol.com.br

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1 INTRODUCTION

When relating to the division of power between rulers and ruled, with the decentralization of authority and with the functions linked to control, governance in public and private organizations, despite specific foci, presents significant similarities, especially regarding the separation between ownership and management (Matias-Pereira, 2010). By analogy, if, on the one hand, private institutions are oriented towards the return on investment of shareholders/owners, on the other hand, public organizations must prioritize both the generation of profit for the State, promoting the growth of the Gross Domestic Product (GDP) and the creation of wealth for society (Campanário, Muritiba, Muritiba, & Ribeiro, 2014).

Governance in the public area refers to processes aimed at improving management, increasing the availability of information and society's participation, with the aim of promoting transparency and greater social control (Serpa, 2013), which essentially comprises the mechanisms of leadership, strategy and control put in place to assess, direct and monitor the performance of management, with a view to conducting public policies and providing services of interest to society, according to the Federal Court of Auditors (TCU, 2020).

Governance in the Public Sector goes beyond improving the performance of the public sector in the search for greater productivity and quality in the provision of public services. It also emerges as a movement that strengthens the strategic role of the State in relation to the development of society in the 21st century, contributing not only to the State coordination of the cooperative process between the State, civil society and the market (Dias & Cario, 2014).

In Brazil, the Master Plan for the Reform of the State Apparatus (PDRAE), in 1995, had as its main objective to increase the technical-administrative and, consequently, the financial capacity of the State (Favero, 2010; Souza, 2012), based primarily on efficiency. (Bresser-Pereira, 1996)

Within the apparatus of the Brazilian State, the issue of public governance will be analyzed from an entity of the Armed Forces, the Brazilian Navy. This institution has for years been adopting practices that aim to improve its governance and, consequently, its management. In this context, it is valuable to investigate the adequacy of the central aspects of military-naval governance to the practices related by the main organizations that guide the theme in the country, not only with the analysis of effects on the introduction of governance practices within one of the arms of the Armed Forces, but also with the aim of mapping problems and virtues that can serve as a reference for other military instances.

The objective of this work is to identify the factors that leverage and restrict the implementation of corporate governance in the Brazilian Navy, in the light of the principles and guidelines recommended by the Basic Governance Reference Court of Auditors of the Union - TCU, through the survey of perceptions representatives of the governance bodies of that Institution. The TCU's contribution in advancing these principles is now fundamental for management in public administration, catalyzing efforts and directing guidelines, as can be seen from national studies (Ribeiro, Machado Junior, Souza, Campanário, & Corrêa, 2012; Capellesso, Figueiredo, & Lima, 2016), as well as international studies that address determinants of impact on public governance (Damanpour *et al.*, 2020; Singh Ravi, 2015; Christopher, 2012). This analysis stems from the relevance of implementing corporate governance factors to improve performance and improve operational efficiency in public management (Bao *et al.*, 2012; Al-Naser and Hamdam, 2021).

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2 THEORETICAL REFERENCE

Although the initial studies on corporate governance date from the first half of the 20th century, with the identification of the first conflicts between agents (owners and administrators) (Cadbury, 1992; Jensen, & Meckling, 2008; Kreuzberg & Vicente, 2019), only the From the end of the century, with the expansion of business internationalization, including through new business instruments originated in the financial and capital markets, as well as the introduction of new and agile internet connection tools, corporate governance was presented as relevant instrument for reducing the conflict of interests between managers and investors in corporations (Aguilera & Jackson, 2010; Ribeiro Neto & Famá, 2003). It focused, particularly, on the proposal of mechanisms that avoid undue advantages of one agent over the other (Barbosa & Faria, 2018). However, this new regulatory apparatus did not prevent the occurrence of corporate crises and scandals in the US and Europe in organizations: Enron, 2001; Worldcom, 2002; Parmalat, 2003; Shell, 2004; AIG, 2005; Siemens, 2006 and Leman Brothers, 2008, and in Brazil, OGX, 2012 and Petrobras, 2014.

This scenario highlighted the need to strengthen existing governance mechanisms, whether through stricter regulations, such as laws, of an imposing nature; even the most lenient, such as governance codes, of a guiding nature (Cuomo, Mallin, & Zattoni, 2016).

In Brazil, only in the last decade, legal provisions on governance in the public sphere began to be edited, such as Law No. federal public.

2.1 Public Governance

In 2014, TCU published its "Basic Governance Reference", later revised, in which it presented good governance practices to be implemented by public bodies and entities. It was defined as a "challenge of governance" to provide a more rational conduct on the part of the rulers in the constant search to offer better services to society, which is increasingly participatory and demanding in relation to the conduct of the public machine, demanding results, transparency and accountability of its agents (TCU, 2020). These guidelines converge with the foundation on which public administrators operate: the responsibility for managing assets that belong to society and from which commitment, responsibility, efficiency and ethics in management are expected (Matias-Pereira, 2012; Zahra, 2014; Osborne; 2010).

In the private sphere, the Brazilian Institute of Corporate Governance - IBGC, a non-profit organization whose objective is to promote, develop and disseminate the best practices of Corporate Governance in Brazil, has as its primary focus the dialogue with private organizations. However, realizing the need to reach out to other institutions, it modified its Governance Code, in order to make it more comprehensive and adaptable to government agencies, the Third Sector, cooperatives, state-owned companies, foundations, among others (Instituto Brazilian Institute of Corporate Governance [IBGC], 2015).

Public institutions are guided by the use of mechanisms that strengthen decision-making and, consequently, the way of managing, moderated by the requirements of the best practices of corporate governance established by the private sector (Teixeira, Almeida, Paiva, & Rodrigues, 2018). Public agents must act in such a way that governance contributes to increasing society's confidence in the management of resources available to the government administration (Controladoria Geral da União [CGU], 2016). It is also noteworthy that in this process of establishing governance there are strategies based on a code of conduct internalized in the organization, in order to have compliance mechanisms and that possible deviations are avoided, corrected and/or punished (IBGC, 2015).

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A survey carried out with 372 agencies of the Brazilian Federal Public Administration (Correo & Correo, 2019) pointed to the dissemination of public governance practices evaluated by the Federal Audit Court (TCU), which encourages the dissemination of a culture oriented towards corporate governance and strengthens the management of organizations. In this direction, the Basic Governance Framework of the TCU (TCU, 2020) highlights what is called "four governance instances", with their respective purposes and examples, for the governance system in the public sector (Table 1).

Table 1
Instances of the Governance System

Governance Instances		Purposes	Examples
External	External Governance Bodies	Inspection, control, regulation and promotion of governance of public organizations	State Control Bodies (TCU, CGU, MPU); and Regulatory Bodies (Agencies)
	External Governance Support Bodies	Independent assessment, auditing and monitoring and, in cases where dysfunctions are identified, communication of the facts to the higher levels of governance.	Independent audit; and Social Control
Internal	Internal Governance Bodies	Definition or evaluation of strategies and policies, in addition to monitoring compliance and performance as well as ensuring that the strategy and policies formulated meet the public interest, serving as a link between principal and agent.	Administrative Council; and Executive Management (top authority and senior managers)
	Internal Governance Bodies Support	Communication between stakeholders internal and external to management, as well as internal audits that assess and monitor risks and internal controls.	Internal Audit; Management Committees and Committees; and Ombudsman

Source: Prepared by the authors, adapted from the TCU Basic Governance Framework (TCU, 2020, p.29)

The external and internal governance bodies are divided into two subgroups: direct governance instances and governance support instances. Although the system proves to be comprehensive, contemplating the various actors inherent to governance in public administration, as it seeks to meet a diverse range of legal nature of direct and indirect administration, this model requires adaptations to each type of state organization, not being possible to see it as static and immutable.

This work will be guided both by the seminal articles by Aguilera and Jackson (2003 and 2010), and by the study of the thematic development carried out by Kreuzberg and Vicente (2019). The Basic Governance Framework and the "10 Steps to Good Governance" guide, both from TCU, were essential for the development of the research because the researched institution belongs to the direct federal public administration and, therefore, is the target audience. of the aforementioned productions of that Court of Auditors, based on academic literature review, TCU Judgments, CNJ and CGU Resolutions, Executive Branch Decrees and Laws, and regulations of regulatory bodies such as the international guidelines for the Corporate Governance of State-Owned Companies (OECD, 2018) ,

2.2 Governance in the Armed Forces

Decree No. 9,203/2017 determined that bodies and entities of the federal public administration, including the Brazilian Navy, should establish an internal governance committee or instill the respective attributions to a collegiate body already included in its organizational structure (Figure 1), with a view to to develop and appropriate good

governance practices in the institution on a continuous and progressive basis (Casa Civil, 2017). The entire country's defense structure would therefore need to strengthen its own governance in order to strategically align with what was established for the federal public administration, of which they were a part, including the maintenance and monitoring of risk management systems and internal controls. and elaboration of an integrity program.

An internal governance committee conducts, within the scope of a public body, the execution of the governance policy, whose basis depends on the construction of an initial institutional framework and the consideration of some factors that will serve for the consistent advancement of the organization (Casa Civil, 2018).). The structure in the Brazilian Navy is shown in Table 2.

Table 2
Permanent Governance Structures of Brazilian Navy

Structure	Advisory Area
Master Plan Council - COPPna	Budget Monitoring
Financial and Administrative Council of the Navy – COFAMAR	Administrative and Financial Monitoring
Personnel Planning Council - COPLAPE	Personnel Planning
Navy Information Technology Council - COTIM	Information Technology
Navy Strategic Management Committee - COGEM	Strategic Planning
Navy Integrity Management Committee - COGIM	Integrity Program

Source: Prepared by the authors, adapted from PEM (BRASIL, 2018).

3 METHODOLOGICAL PROCEDURES

As noted in the TCU definition, there are three main governance mechanisms: leadership, strategy and control. This research covers these three pillars, in each of the four instances that make up the governance system of the studied institution (Figure 1), in order to identify in the results the factors that leverage and those that restrict governance in the MB.

In order to fulfill its mission, as well as all the attributions entrusted to it, the Brazilian Navy has approximately 76,000 soldiers, of both sexes, who work throughout the national territory, as well as in representations in other countries. The Force is a traditional institution, whose organization is established in a complex structure, which contains more than three hundred and fifty military organizations.

The High Naval Administration is composed of the Commander of the Navy; by a General Management Body (ODG); by advisory bodies and immediate assistance; by collegiate bodies; and by Sectoral Steering Bodies (SDGs). These bodies provide advice and support directly to the Commander of the MB, in order to assist him in conducting the Force in its various fields of activity (Navy of Brazil [MB], 2017).

With regard to the external instance of governance, the participants of the research were the military of the Advice on Management and Internal Control of the General Staff of the Navy (Body of the General Directorate of the Force): the Advisor; and the Assistant Adviser. This unit is responsible for rendering the Navy's accounts to the Federal Audit Court. Thus, the intention is to obtain information about the influence of the Court of Auditors in the governance of MB.
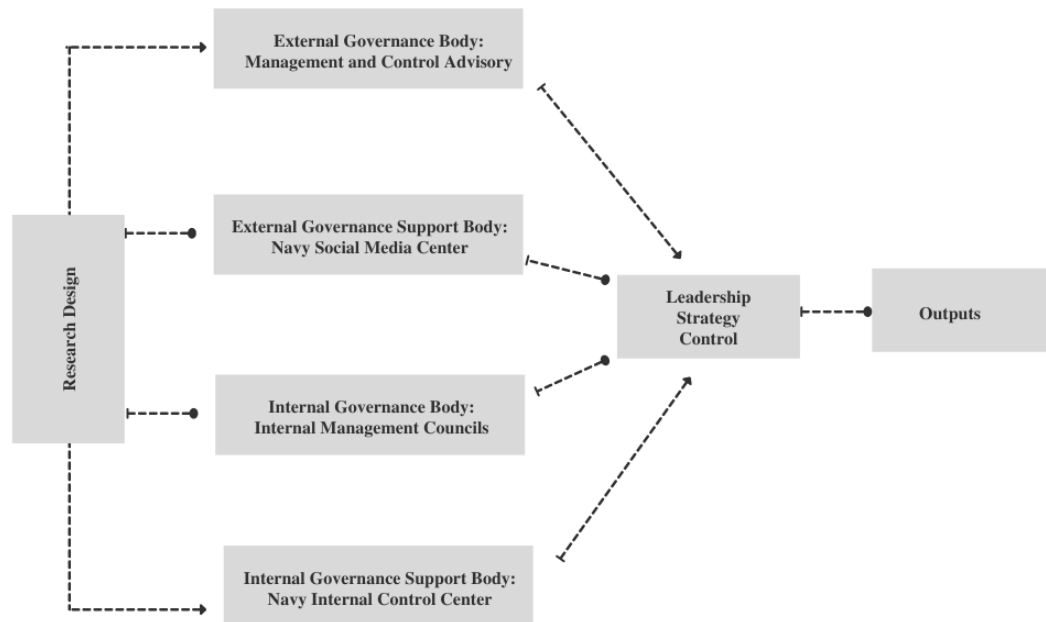
Figure 1. Research Design: governance instances and mechanisms

As an external instance of governance support, information was collected from the civil servants of the Department of Citizen Information, of the Navy Social Communication Center (CCSM), with a view to understanding the role of society in the governance of the Force (social control). The head of the department and his assistant, who eventually replaces him, participated in the interview.

In the internal governance instance, we sought to know the perception of the MB's military organization management council, through those soldiers who compose it: advisor and assistant. To this end, the Command of the 7th Naval District was chosen, representing the Navy in the Center-West region, with headquarters in Brasília/DF.

Finally, in the fourth and final instance, the study focused on the Department of Public Management and Process Monitoring of the Navy's Internal Control Center, given that CCIMAR is an internal instance of support for the governance of the Force. The aim was to collect information from the military who annually carry out management and compliance audits. In this case, the interviewees were the head of the department and his assistant.

In this way, the research covers the four instances listed in the governance instrument prepared by the TCU, on which this work is based, given the relevance of this body for the governance of public institutions. In total, four interviews were carried out, one in each instance, according to what was established together with the interviewees.

In order to deepen the data collection with the participants, according to the script Figure 4, there was a need for a prior evaluation of documents from the Brazilian Navy that detailed the guidelines: (1) external, internal control, risk, accountability, transparency, social control , performance, public management by results and preparation of the management report; (2) Organizational Strategic Planning (PEO) and its performance indicators; the Management Improvement Plan (PMGes); the Risk Management Plan; and the Management Monitoring Plan; (3) rules relating to information in an efficient and adequate manner for the purposes of the Law on Access to Information (LAI); and (4) management assessment audit activities. This documental analysis provided not only the direction for the selection of participants from the areas selected for the interviews, but also the parameters for conducting in-depth interviews with a focus on raising factors that leverage and restrict governance in the Brazilian Navy.

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In order to explore the questions more comprehensively, the interviews were conducted in a semi-structured manner, with methodological support from a previously prepared form, as in Table 3, whose questions guided the dialogues (Flick, 2009; Godoy, 2012; Yin, 2015).

Table 3
Topics Covered In The Data Collection

LEADERSHIP	
Governance Model	Composition and responsibilities observed in the structure Characteristics linked to the segregation of duties Factors that hinder and facilitate the functioning of the governance model
Top Management Performance	Selection of senior management members: criteria and procedures Performance Evaluation
Ethical Principles	Existence of a code of ethics and conduct Ethics Committee Conflicts of interest: mechanisms for identifying and processing information
STRATEGY	
Risk Management	Features of the risk model Critical risk management Model used to inform higher governance bodies about risk events Characteristics of internal controls: restricting and leveraging factors for the performance of governance bodies
Strategic Management	Strategy formulation, decision-making, communication and monitoring process Alignment of the strategy with national policies and guidelines and coordination with other bodies Identification and Mapping, Performance Indicators and Goal Achievement Assessment Restricting and leveraging factors for the performance of governance bodies
People management	Characteristics of personnel management principles in the Navy Collegiate body support in decision making Public servant performance monitoring
CONTROL	
Transparency	Principles governing the transparency of decisions in the Navy Channels of communication, control and quality of information Model, guidelines, criteria and limits related to accountability Evaluation of user satisfaction with the information provided
Accountability	Communication channels for monitoring complaints/representations Guidelines for receiving, handling and monitoring complaints/representation
Internal Audit	Audit Statute Competence to assess the effectiveness and contribute to the improvement of processes: governance, risk management and control Relevant characteristics in the preparation and execution of the Annual Internal Audit Plan and work related to organizational governance Evaluation of internal controls of critical elements Internal audit performance evaluation (indicators and targets) Characteristics of the principles and actions linked to the auditor:

Source: Prepared by the authors, based on the TCU Governance Framework

The technique of content analysis was adopted, which aims to extract meaning from textual materials, whether from the transcription of interviews or from the transcription of documents (Appolinário, 2012). First, documents prepared by the MB on the research topic – governance – were collected, from which the main points were extracted and presented. Then, the interviews were carried out, which were recorded and later transcribed, keeping the identity of the interviewees private. We sought the support of specific software for this purpose, so that it was possible to quantify and use statistics on the text variable, which, in essence, is a qualitative variable (Camargo & Justo, 2013).

In order to describe the factors that leverage and restrict Governance in the Brazilian Navy, as expressed in the objective of this investigation, a document analysis was carried out

on a series of documents on good practices of Corporate Governance, in particular Decree nº 9.628/18, which provides for the Superior Council of Governance within the scope of the Ministry of Defence, the Strategic Plan of the Navy, EMA-300, of 2017, the General Rules of Administration of the Navy (SGM-107 and SGM-601), the Management Report for the Year 2009 and the Navy Risk Management Policy (EMA 110/2017).

For the consolidation and examination of the data, the free software IRAMUTEQ (Interface de R pour les Analyses Multidimensionnelles de Textes et de Questionnaires) was used, which enables different types of analysis of data extracted from texts, organizing the vocabulary in an easy to understand, while making your presentation more visible, whether through graphics or figures. IRAMUTEQ, through text data processing, enables the analysis to be improved, which allows greater objectivity and more advanced interpretations (Camargo & Justo, 2013).

4 RESULTS

The interviews were carried out between May and July 2020, together with the external governance bodies – General Staff of the Navy and the Center for Social Communication of the Navy; and internal governance bodies – Command of the 7th Naval District and the Navy's Internal Control Center; covering the three governance mechanisms: leadership, strategy and control. Four interviews were carried out, in which the two heads of the area representing each of the governance bodies were heard. As planned, the interviews were guided by a script, without, however, leaving the interviewees free to discuss the topic.

The prior consent of the participants was obtained, as well as authorization to record them. In a second moment, the interviews were transcribed and, later, analyzed using the IRAMUTEQ software, from which it is possible to obtain meaningful content about the studied topic. The results are presented below in three groups, which correspond to the main governance mechanisms: leadership, strategy and control. In the last section, a "similitude analysis" between the three mechanisms is presented, in order to show a general and comprehensive view of governance in the Brazilian Navy.

4.1 Leadership

In light of the analysis of the content of the interviews in the Force's external governance bodies, the word cloud extracted from IRAMUTEQ highlights the words that were most associated with the leadership mechanism in the matrix presentation (Figure 2).

Figure 2. Leadership word cloud

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The words: MB (Brazilian Navy), Management, Planning, Council, Administration, Structure, Performance and Governance emerge as highlights. Furthermore, it appears from the lexical analysis (Table 4) that the terms found adhere to the leadership mechanism provided for in the Basic Governance Reference of the TCU.

Table 4

Adherence of Lexical Analysis of the Leadership Mechanism

Related terms in the Basic Reference of TCU governance		Terms Extracted from the Interviews
Components	**Related Terms**	
(ML1) People and Competences	Performance, Competence, Knowledge, Ability, Attitude, Performance Appraisal, Performance Management	Performance, Management Evaluation, Responsible, Criterion
(ML2) Principles and Behaviors	Principles of Ethical Conduct	Ethical Conduct
(ML3) Governance Systems	Power and Authoriry, Roles and Responsabilities	Structure, Command governance, board Member, Attribution, Responsible, Advising
(ML4) Organizational Leadership	Evaluate, Direct and Monitor the Management, Policies and Guidelines	Assessment, Verify, Establish, Approve, Organization

4.2 Strategy

As part of the lexical analysis, with regard to the strategy mechanism, the word cloud presents those that stood out the most in the matrix presentation of the Force. They are: Management, MB (Brazilian Navy), Strategic, Risk, Strategy, Board and Audit.

Figura 3. Strategy word cloud

From Figure 3, it is possible to compare the terms found with those listed in the TCU Reference (Table 5).

Table 5

Adherence of the Lexical Analysis of the Strategy Mechanism

Related terms in the Basic Reference of TCU governance		Terms Extracted from the Interviews
Components	**Related Terms**	
(ME1) Relationship with Interested parties	Stakeholders, Effectiveness, Balance, Relationship	Participate, Support Personal Council, Meeting staff, collegiate
(ME2) Organizational Strategy	Purpose, Mission, Vision Objectives, Planning, Strategic Management, Policy, Assessment	PEM, Objective, Planning Management, Strategy, Checking
(ME3) Transorganizational Alignment	Public Policy Policy Coordination	----------

4.3 Control

After the information collected in the interviews, according to the lexical analysis extracted from IRAMUTEQ, the main terms related to the control mechanism in the matrix presentation were identified. The cloud expressed in Figure 4 contains the words that stand out the most in the data collection: MB (Brazilian Navy), Information, Audit, Transparency, Control, Internal and Citizen.
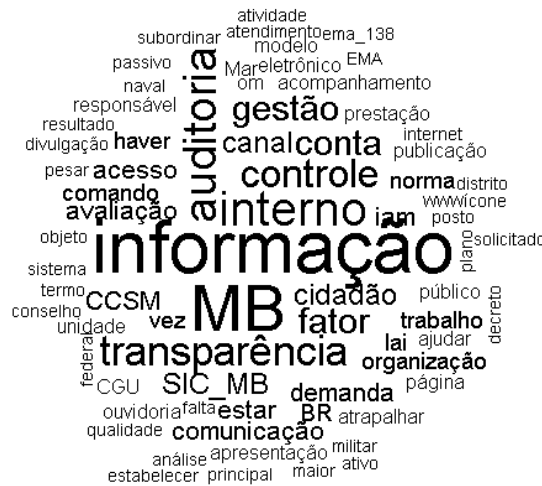

Figure 4. Control word cloud

Comparing the words presented in the Figure 4 with the terms indicated by the Basic Governance Reference of the TCU, it is verified that there is adherence between the terms extracted from the interviews and those highlighted in the TCU publication.

Table 6

Adherence of the Lexical Analysis of the Control Mechanism

Related terms in the Basic Reference of TCU governance		Terms Extracted from the Interviews
Components	**Related Terms**	
(MC1) Risk management and internal control	Risks, Internal Control, Event	Internal Control, Factor
(MC2) Internal Audit	internal audit statute, Proficient, Professional Zeal	Audit, Responsible, Management, Monitoring, Quality, Evaluation
(MC3) Accountability and Transparency	Accountability, Transparency	Account provision, Responsible, Disclosure, Ombudsman, Channel, Access, Information

4.4 Description of Similarity

In order to verify the connection between the terms extracted from the interviews with the governance bodies, a similarity analysis was carried out:

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Figure 5. Similarity Analysis of Brazilian Navy (MB) Governance Instances

It can be observed in Figure 5 that the central halo nº 1 grouped the terms that refer to the Naval Force Command itself, indicated, for example, by the words "command"; "strategic"; "planning"; "direction", whose union can be called "Navy Command". The term that stood out the most was "MB", which has a strong relationship with halos 7 and 8.

Directly connected to the central halo are four more halos. Among these halos, only two have ramifications: halo nº 2 has greater strength of relationship, having as its central term "Information". The terms of this halo refer to "LAI"; "transparency"; "public"; "Communication"; "citizen"; among others, which, together, is in line with the academic orientation in which transparency is one of the principles of corporate governance, according to the respondents.

The strength of its relationship with halo nº 1 can be explained by the legal requirements to which MB is subject to grant access to information, as well as by the intention to disclose its actions and results to Brazilian society. The 3rd branch of this halo does not

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have terms that stand out, but together they refer to the idea of publicity and information to the internal public, through rules, regulations and career plans.

Based on the results presented above and in light of the principles and guidelines recommended by the TCU, the main factors identified in this study that help to leverage corporate governance in the Navy are highlighted.

Table 7

CG Leveraging Factors in light of TCU Recommendations

Mechanisms	Findings
Leadership	Conducting governance by the General Staff of the Navy (GSN) helps to increase the mentality of the issue internally
	Force governance structures defined by themes
	Management Councils established within the scope of all Navy Military Organizations
	Recognition and awards for outstanding staff
	Ethical principles and rules of conduct established
	Identification and treatment of conflicts of interest
Strategy	Inclusion of risk management in courses for future commanders/directors
	Strategic Plan oriented towards Brazilian Navy's future vision
	Organizational Strategic Plans of the MOs aligned with the PEM
	Monthly meetings of the Management Council in the Military Organization
Control	Management aligned with transparency
	Greater attention to management assessment audits
	Binding to CGU's internal control standards
	Subordination of the internal control unit directly to the Navy Commander
	Advancement of remote audits.

On the other hand, the factors that most restrict corporate governance in the Navy were also identified (Table 8).

Table 8

CG Restricting Factors in light of TCU recommendations

Mechanisms	Findings
Leadership	Lack of a centralized structure within the EMA that leads to governance
	Insufficient personnel in the Management and Internal Control Advisories
	Lack of specific publication on governance
	Governance subject not included in career courses
Strategy	Absence of a plan with directions to put the Risk Management Policy into practice; Diversity of risks to be addressed
	Difficulty in the treatment and filtering of risks for adequate transposition between the operational and strategic levels
	Internal competition of Organizational Strategic Planning models
	Management Meetings focused on the execution and not on the planning of actions
Control	Lack of an internal control system that supports the decision of Expense Authorities and Financial Agents
	Established goals do not consider an established methodology
	Qualification of internal auditors does not follow the qualification of auditors of control bodies (CGU and TCU)
	Absence of internal audit performance evaluation

5 DISCUSSION

As a result of these surveys, it is observed within the scope of LEADERSHIP, when comparing the content analysis in relation to the components, that the information obtained from the interviewees is endorsed in the document prepared by the external control body, which indicates that the MB largely follows the considerations of the TCU. Among the factors that strengthen the KM, meritocracy for the ascension to senior management (ML1); and the exhortation of the values that the soldier must worship during his career, illustrated in Rosa

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das Virtudes (ML2). On the other hand, KM is hampered by the fact that the Management Advisories do not have adequate structures to help strengthen governance systems (ML3) and by the disbelief on the part of some bosses regarding the benefits of evaluating, directing and monitoring management (ML4).

It appears from the analysis that the Navy has its STRATEGY oriented towards the future vision of the Force (ME2) and, for that, it counts on the involvement of the interested parties (ME1), which helps to leverage its KM. On the other hand, by being silent in relation to the coordination of public policies (ME3), the MB strategy deviates from what the TCU advocates, since it does not provide mechanisms for joint action with other bodies, which negatively affects its governance. Although the Navy works with other bodies and entities to carry out activities of public interest, there is no provision in its governance instruments on how this process should be coordinated and conducted in line with the institution's strategic planning.

In relation to CONTROL, the terms extracted from the database indicate adherence to the TCU Reference. As for the MC1 component, the fact that the term "risk" has not been highlighted by the computational tool stands out, which can lead to inadequate attention to this factor within management and, primarily, within internal control, which would be an obstacle to governance. The MC2 and MC3 components align with the guidelines established by the external control body, which leverages the GC of the Force.

As for the analysis of similarity, the central halo nº 1 grouped the terms that refer to the Naval Force Command itself, indicated, for example, by the words "command"; "strategic"; "planning"; "direction", whose union can be called "Navy Command". The term that stood out the most was "MB", which corroborates this understanding. Furthermore, it is associated with halos 7 and 8, which refer to the high command.

Directly connected to the central halo are four more halos. Among them, only two have ramifications: halo nº 2 has greater strength of relationship, with the central term "Information". The terms of this halo refer to "LAI"; "transparency"; "public"; "Communication"; "citizen"; which, together, is in line with the academic orientation in which transparency is one of the principles of corporate governance, according to the respondents.

The strength of its relationship with halo nº 1 can be explained by the legal requirements to which MB is subject to grant access to information, as well as by the intention to disclose its actions and results to Brazilian society. The 3rd branch of this halo does not have terms that stand out, but together they refer to the idea of publicity and information to the internal public, through rules, regulations and career plans.

It is worth noting the growing demand for information, both by the external and internal publics of the Force. The interviews reinforced this nuance, highlighting MB's concern not only with complying with legal aspects, but also with regulating and standardizing its actions, in order to meet the wishes of all stakeholders in its operations.

Halo No. 6, which covers terms referring to accountability, is not directly related to the "information" halo, which may indicate that accountability and accountability of agents are not easily accessible to citizens.

Halo nº 4, directly linked to the central halo, has three terms that stand out, "governance"; "control" and "internal", and may be referred to as "corporate governance". This halo has a large part that intersects with number 3, which can be justified by the need to standardize internal actions and their consequences in the conduct of the various activities of the military and the MB Military Organizations. However, the term "governance" and "norm" are not included in this intersection, which proves the fact pointed out in the interviews that there is no specific regulation that deals with corporate governance.

The concern of the MB with the improvement of management was evidenced, which can be verified by the representativeness of halo nº 5, whose denomination is "management" – term that stands out the most – which refers precisely to the organizational management of the MB.

Analyzing the connection between halo nº 5 ("management") and halo nº 1 (MB), it can be seen that this occurs through halo nº 4 ("corporate governance"). It is inferred, therefore, that it is governance that conducts, directs, monitors, supervises and evaluates organizational management, which confirms the understanding illustrated in Figure 1, taken from the Basic Governance Reference of the TCU. However, it is noteworthy that the term "management" is not directly related to the term "personnel".

Finally, peripheral halo nº 10, which correlates "course" and "career", draws attention. Despite having presented significant frequencies in the transcription of the interviews, demonstrating importance in the scope of the matrix analysis of the dimensions "leadership", "strategy", and "control", these terms are not associated with the other halos. It can be inferred, therefore, that in the planning and setting up of courses and, therefore, of the military-naval career, the theme of governance and its consequences is not considered. This fact can make it difficult to promote the mentality of the personnel in relation to governance, harming its internalization, dissemination and strengthening with the members of the Force.

When observing the factors that leverage and restrict governance in the Navy, some relevant repercussions are identified. As benefits, there is an increase in collegiate decisions – based on the thematic governance councils/committees available to the MB, which, consequently, reduces the monocratic decisions characteristic of an organization based on hierarchy; strategic planning based on the improvement of management; and strengthening the institution's image in the eyes of society through the transparency of its actions.

On the other hand, internal resistance to the availability of personnel for governance advisory services, which prevents adequate advice to the high command; the magnitude, complexity and diversity of the Navy, which brings with it difficulties for management; and the difficulty of replicating good practices adopted in other bodies appear as obstacles to the Naval Force's Corporate Governance approach.

6 FINAL CONSIDERATIONS

The present case study had the general objective to describe the factors that leverage and restrict the implementation of corporate governance in the Brazilian Navy, contributing to the knowledge of its structure and instruments, according to the TCU Governance Framework.

The theoretical framework, analyzed from the work of Aguilera and Jackson (2010), Jensen and Meckling (2008), Cappellesso *et al*. (2016), allied to the documental analysis of the Strategic Planning and of Norms and Ordinances of the Brazilian Navy, in particular, supported the development of the interview form, whose application and subsequent data analysis allowed to know the model, instruments and structure of governance, both at the level of a military organization (OM) and in relation to the Force as a whole.

It was observed that the Navy Command has several advisory bodies, which help in decision-making and in the management of the Naval Force in various and relevant matters. It was identified that the advice related to governance, within the scope of the EMA, is fragmented into two distinct sub-headships. While risk management and strategic management are under the scope of a sub-management, the integrity plan, management by results, control and governance itself are carried out by the Management and Internal Control Advisory, which is subordinated to the other sub-management. .

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It was found that there is an alignment of the corporate governance actions established in the MB with the principles and guidelines recommended by the TCU, which in turn, are aligned with the governance principles outlined in the literature, not only by virtue of the legislation, but by the search for management improvement.

The analysis of similarity between the terms extracted from the interviews allowed a holistic view of governance in the Navy, through the identification of the relationship between the various pillars of governance, their connections and gaps, as well as the list of factors that leverage and restrict the implementation of the corporate governance in the Brazilian Navy, based on the attributes emanated by the TCU. The results extracted from the "cloud" graphs showed the coherence between each of the mechanisms studied in the MB governance instances, corroborating the adherence of what is carried out by the MB with what is recommended by the external control body. In this context, the Force could, inspired by the Basic Governance Reference of the TCU, elaborate its own reference, in order to guide the managers of the OM, at all levels, regarding the supervision of management, risks, internal controls, transparency and relationship with the society.

Among the limitations of the study are: the impossibility of the research being replicated in other military organizations of the MB, in order to verify if the findings found in the researched organizations are repeated in the others and, therefore, allow to lead to the generalization of the observed facts; the impossibility of access to the general officers in charge of the researched MOs, in order to obtain a more experienced and broader view of their actions, as well as to enrich the analysis with the political vision that declines on the subject; and the recency of the matter, which prevents comparisons about the effectiveness of corporate governance practiced at MB.

As opportunities identified throughout the study, which may serve as suggestions for further research, are the comparison of corporate governance between different OMs and/or the comparison between the governance of the MB with that of the other Armed Forces; analysis of the Navy's organizational chart to investigate a possible conflict of interest that can help explain the results found in this research and a quantitative analysis to measure and evaluate the Navy's corporate governance.

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Gestão na Marinha do Brasil: Um Estudo da Governança na Força Naval

RESUMO

Objetivo: Este artigo tem por objetivo analisar e descrever os fatores alavancadores e restritores da Governança na Marinha do Brasil, à luz dos princípios e orientações emanados das boas práticas de Governança Corporativa.

Método: O método escolhido é o estudo de caso, com utilização de levantamento documental e entrevistas semiestruturadas com gestores das quatro instâncias de governança da Força Militar em questão, quais sejam, Instâncias Internas (Governança e Apoio) e Instâncias Externas (Governança e Apoio).

Originalidade/Relevância: A relevância se mostra por meio da importância dos princípios de governança em uma organização pública militar, visando lidar com a complexidade que caracteriza a sua estrutura organizacional, utilizada para o atingimento dos objetivos constitucionais no país. Poucos estudos nesta área foram publicados.

Resultados: Os resultados mostraram que, apesar de contar com estrutura e instrumentos que auxiliam a governança, os mecanismos de governança são fragmentados, inexistindo uma norma específica internamente para o tema.

Contribuições teóricas/metodológicas: Os resultados do estudo podem contribuir com subsídios para que outras organizações semelhantes possam adotar a governança corporativa em suas estruturas.

Contribuições sociais/para a gestão: Os resultados do estudo podem contribuir com subsídios a outras organizações similares para adoção de governança corporativas em suas estruturas.

Palavras-chave: Governança. Governança corporativa. Gestão. Marinha do Brasil.

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Ricardo Polibiano Beltrame Faria [iD]
Centro Universitário IESB, Brasília, Brasil
ricardofariarfr@gmail.com

José Gaspar Nayme Novelli [iD]
Centro Universitário IESB, Brasília, Brasil
jose.novelli@iesb.edu.br

Bento Alves da Costa Filho [iD]
Universidade de Brasília – UnB, Brasília, Brasil
costaf@uol.com.br