

## **The Impact of Revenue from Non-Exchange Transactions on the Performance of Portuguese Universities**

### **Abstract**

Portuguese universities are currently facing significant challenges in managing their financial resources. In this context, revenue from non-exchange transactions has emerged as an essential funding source, potentially influencing these institutions' performance and competitiveness substantially. This study aims to investigate the relationship between the distribution of this revenue and its impact on the competitiveness and performance of Portuguese universities.

The research focuses on understanding how the allocation and utilisation of revenue from non-exchange transactions affect the academic results, institutional development and competitive position of universities. In addition, it aims to analyse the main challenges institutions face in efficiently managing these resources.

The study will adopt a mixed methodology, combining qualitative and quantitative approaches to achieve these objectives. Qualitative data collection will involve semi-structured interviews and analysing financial reports, while the quantitative component will assess financial data and performance indicators such as graduation rates and scientific output. This integrated approach will provide a comprehensive and contextualised view of the phenomenon under study.

The study aims to identify exemplary practices and challenges in managing these resources, proposing recommendations to optimise their use and promote more effective financial management. The results are expected to provide valuable information for policymakers and university managers, contributing to developing policies and strategies that strengthen institutions' financial sustainability and improve the performance of the Portuguese higher education system.

Among the challenges of the study are the complexity of funding due to the diversity of sources of revenue from non-exchange transactions, variations among institutions in terms of profile and size, and possible limitations in the availability and consistency of financial and performance data.

This study has the potential to provide a deeper understanding of the financial dynamics of Portuguese universities, offering valuable insights for improving their overall performance. By addressing the crucial issue of efficient revenue management from non-exchange transactions, the research will contribute to the strengthening and competitiveness of higher education in Portugal.

**Keywords:** Public Sector Accounting, Revenue from Non-Exchange Transactions, Portuguese Universities, Financial Management.