RECONCEPTUALIZING ACCOUNTABILITY
FOR EDUCATION

A Dissertation Submitted to the College
of Graduate Studies and Research
in Partial Fulfilment of the Requirements
for the Degree of Doctor of Philosophy in the
Department of Educational Administration

University of Saskatchewan
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ABSTRACT

The purpose of this dissertation was to add clarity and substance to the idea of accountability. As a conceptual inquiry, it was conducted in two parts. In the first, the conversations surrounding accountability were reviewed to uncover (1) what can be considered an instance of accountability and why some consider an instance to be one of accountability while others do not, (2) the purposes of accountability and whose purposes accountability is intended to serve, and (3) what concepts must be better understood in order to bring accountability into being. The etymology of accountability was reviewed, as well as its historical relationship to democracy. Attention was paid to the expectations of accountability as a democratic principle and to the practical difficulties presented as societies became increasingly complex and interdependent. Manzer's (1994) historical review of the constituent meanings of educational policy in Canada, and his liberal typologies, were used to better understand the political dimension of accountability reforms, and the extent to which those reforms have been legitimizied on the basis of normative visions of the public good.

The second part of this research aimed at reconceptualizing accountability for education. Having found contemporary models lacking, the researcher focused efforts on the development of a framework that would be sufficiently robust to account for the political nature of accountability reforms, yet capable of directing discussions around the essence of the concept itself. Three key principles (disclosure, transparency and redress) were taken from the Auditor General of Canada's Report (1996) and their historical origin was traced to the role of accountability as a principle in democracy. They served as the conceptual core of the framework developed, thus providing a way to test the integrity of accountability procedures. Furthermore, four key elements of accountability (planning, evaluation, responsiveness and communication) were identified and discussed with reference to both their legitimacy within the present debates in education and their relationship to the principles identified.

This research provided a way to view accountability in a more organized and comprehensive way. It called for increased research on principles and elements to enhance our understanding of how accountability is created and sustained in public education.
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Permission to Use</td>
<td>(i)</td>
</tr>
<tr>
<td>Acknowledgments</td>
<td>(ii)</td>
</tr>
<tr>
<td>Abstract</td>
<td>(iii)</td>
</tr>
<tr>
<td>Table of Contents</td>
<td>(iv)</td>
</tr>
<tr>
<td>List of Tables</td>
<td>(x)</td>
</tr>
<tr>
<td>List of Figures</td>
<td>(xi)</td>
</tr>
</tbody>
</table>

# CHAPTER ONE: THE PROBLEM AND THE PROCEDURES OF CONCEPTUAL RESEARCH

- The Problem .......................................................... 1
- Framing the Research .............................................. 2
- Assumptions ................................................................ 3
- Delimitations ........................................................... 4
- Limitations .................................................................. 5
- Methodology .................................................................. 6
  - Reasoning .................................................................. 8
    - Focus ...................................................................... 10
    - Clarity .................................................................... 10
  - Context ...................................................................... 12
  - Consciousness ......................................................... 12
  - Consistency ................................................................ 13
  - Fallacies in Logic ................................................... 13
  - Emotional Appeals .................................................... 16
    - Specific Details ..................................................... 16
    - Human Interest ....................................................... 17
    - Specific Emotions ................................................... 17
  - Summary and Discussion ............................................ 18
  - Thesis Statement ....................................................... 19
  - Organization of the Dissertation ................................. 19
<table>
<thead>
<tr>
<th>Chapter Title</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>CHAPTER TWO: EXTANT ACCOUNTABILITY FRAMEWORKS</td>
<td>22</td>
</tr>
<tr>
<td>Organizational Planning Models</td>
<td>22</td>
</tr>
<tr>
<td>Programming, Planning, Budgeting Systems</td>
<td>23</td>
</tr>
<tr>
<td>The Hillsborough Management Model</td>
<td>24</td>
</tr>
<tr>
<td>The US Office of Education Accountability Model</td>
<td>26</td>
</tr>
<tr>
<td>The Michigan Accountability Model</td>
<td>28</td>
</tr>
<tr>
<td>The Browder, Atkins and Kaya Model</td>
<td>30</td>
</tr>
<tr>
<td>Levin's Conceptual Framework</td>
<td>32</td>
</tr>
<tr>
<td>DeMont and DeMont Action Model</td>
<td>35</td>
</tr>
<tr>
<td>Alberta Education Accountability Framework</td>
<td>36</td>
</tr>
<tr>
<td>Ontario's Assessment and Accountability Model</td>
<td>40</td>
</tr>
<tr>
<td>Macpherson's Community Development Model</td>
<td>43</td>
</tr>
<tr>
<td>Input-Process-Output Models</td>
<td>45</td>
</tr>
<tr>
<td>The OERI Accountability Model</td>
<td>45</td>
</tr>
<tr>
<td>Archbald's Model of Indicators for School Choice</td>
<td>48</td>
</tr>
<tr>
<td>The NASDSE Model for Balanced and Inclusive</td>
<td>50</td>
</tr>
<tr>
<td>The NCEO Framework for Educational Accountability</td>
<td>50</td>
</tr>
<tr>
<td>Mahen's Model for Organizing Categories of Indicators</td>
<td>53</td>
</tr>
<tr>
<td>Mawhinney's Monitoring Framework</td>
<td>54</td>
</tr>
<tr>
<td>Categories of Accountability Techniques</td>
<td>56</td>
</tr>
<tr>
<td>Kogan's Modes of Accountability</td>
<td>56</td>
</tr>
<tr>
<td>Simkins' Four Models</td>
<td>59</td>
</tr>
<tr>
<td>Halstead's Six Models</td>
<td>62</td>
</tr>
<tr>
<td>Employer Dominant</td>
<td>63</td>
</tr>
<tr>
<td>Professional Dominant</td>
<td>64</td>
</tr>
<tr>
<td>Consumer Dominant</td>
<td>65</td>
</tr>
<tr>
<td>Darling-Hammond and Ascher's Five Mechanisms</td>
<td>66</td>
</tr>
<tr>
<td>Elmore and Associates' Three Models</td>
<td>69</td>
</tr>
<tr>
<td>Kirst's Six Approaches</td>
<td>70</td>
</tr>
<tr>
<td>Performance Reporting</td>
<td>71</td>
</tr>
<tr>
<td>Monitoring and Compliance with Standards</td>
<td>71</td>
</tr>
<tr>
<td>Incentive Systems</td>
<td>72</td>
</tr>
<tr>
<td>Changing Locus of Authority or Control</td>
<td>72</td>
</tr>
<tr>
<td>Changing Professional Roles</td>
<td>73</td>
</tr>
<tr>
<td>Market</td>
<td>73</td>
</tr>
<tr>
<td>Other Models</td>
<td>75</td>
</tr>
<tr>
<td>Wagner's Model</td>
<td>75</td>
</tr>
<tr>
<td>Lundgren's Four Models for Governing Education</td>
<td>76</td>
</tr>
<tr>
<td>Summary and Discussion</td>
<td>77</td>
</tr>
</tbody>
</table>
CHAPTER SIX: ELEMENTS OF ACCOUNTABILITY IN THE EDUCATIONAL LANDSCAPE

Elements Identified in the Literature
Planning
Organizational Planning Models
Technological Liberal Perspective
Bureaucratic models
Ethical Liberal Perspective
Policymakers as gatekeepers
Theoretical and technical difficulties
Collaborative models

The Curriculum
Technological Liberal Perspective
Outcome-based core curriculum
Ethical Liberal Perspective
Student centred, flexible curriculum
Critical pedagogy
De-skilling teachers

Evaluation
Student Assessments
Technological Liberal Perspective
High stakes testing
Levels of testing
Comparability
Ethical Liberal Perspective
Philosophical differences
Limitations of standardized testing
The appeal of testing for policymakers

Organizational Assessments
Technological Liberal Perspective
Indicator systems
Program audits
Ethical Liberal Perspective
Problems of indicators

Responsiveness
Governance
Technological Liberal Perspective
Responsive to the nation
Responsive to the workplace

171
172
174
174
175
177
177
178
179
179
180
180
182
182
184
187
188
188
189
190
190
191
192
192
194
197
198
198
200
201
201
202
202
203
203
205
# LIST OF TABLES

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Table 1</td>
<td>The United States Office of Education Accountability Model</td>
<td>27</td>
</tr>
<tr>
<td>Table 2</td>
<td>Michigan Model of Accountability</td>
<td>29</td>
</tr>
<tr>
<td>Table 3</td>
<td>The Browder, Atkins and Kayo Performance Model</td>
<td>31</td>
</tr>
<tr>
<td>Table 4</td>
<td>De Mont and DeMont Seven-Step Accountability Process</td>
<td>36</td>
</tr>
<tr>
<td>Table 5</td>
<td>Principles About Accountability</td>
<td>38</td>
</tr>
<tr>
<td>Table 6</td>
<td>Alberta Goals of Education</td>
<td>39</td>
</tr>
<tr>
<td>Table 7</td>
<td>Summary of Organizational Planning Models</td>
<td>42</td>
</tr>
<tr>
<td>Table 8</td>
<td>Archbald’s Simple Model for an Indicator System</td>
<td>49</td>
</tr>
<tr>
<td>Table 9</td>
<td>Mawhinney’s Monitoring Framework for Accountability</td>
<td>55</td>
</tr>
<tr>
<td>Table 10</td>
<td>Kogan’s Three Modes of Accountability</td>
<td>57</td>
</tr>
<tr>
<td>Table 11</td>
<td>Simkins’ Four Accountability Models</td>
<td>60</td>
</tr>
<tr>
<td>Table 12</td>
<td>Categories of Accountability</td>
<td>65</td>
</tr>
<tr>
<td>Table 13</td>
<td>Lundgren’s Four Models for Governing Education</td>
<td>76</td>
</tr>
<tr>
<td>Table 14</td>
<td>Summary of Manzer’s Liberal Typologies</td>
<td>138</td>
</tr>
</tbody>
</table>
# LIST OF FIGURES

<table>
<thead>
<tr>
<th>Figure</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Figure 1.</td>
<td>The Hillsborough Management Model</td>
<td>25</td>
</tr>
<tr>
<td>Figure 2.</td>
<td>Levin’s Accountability System</td>
<td>34</td>
</tr>
<tr>
<td>Figure 3.</td>
<td>Alberta’s Accountability Framework</td>
<td>38</td>
</tr>
<tr>
<td>Figure 4.</td>
<td>Ontario’s Assessment and Accountability Model</td>
<td>41</td>
</tr>
<tr>
<td>Figure 5.</td>
<td>Macpherson’s Model of Community Development</td>
<td>44</td>
</tr>
<tr>
<td>Figure 6.</td>
<td>OERI’s Accountability Model</td>
<td>47</td>
</tr>
<tr>
<td>Figure 7.</td>
<td>The NASDSE’s Framework for Accountability</td>
<td>51</td>
</tr>
<tr>
<td>Figure 8.</td>
<td>The NCEO’s Framework for Educational Accountability</td>
<td>52</td>
</tr>
<tr>
<td>Figure 9.</td>
<td>Maheu’s Model for the Organization of Categories of Indicators</td>
<td>53</td>
</tr>
<tr>
<td>Figure 10.</td>
<td>Wagner’s Accountability Model</td>
<td>75</td>
</tr>
<tr>
<td>Figure 11.</td>
<td>The Element of Planning</td>
<td>185</td>
</tr>
<tr>
<td>Figure 12.</td>
<td>The Element of Evaluation</td>
<td>194</td>
</tr>
<tr>
<td>Figure 13.</td>
<td>The Element of Responsiveness</td>
<td>211</td>
</tr>
<tr>
<td>Figure 14.</td>
<td>The Element of Communication</td>
<td>217</td>
</tr>
<tr>
<td>Figure 15.</td>
<td>Reconceptualization of Accountability</td>
<td>224</td>
</tr>
</tbody>
</table>
CHAPTER ONE: THE PROBLEM AND THE PROCEDURES
FOR CONCEPTUAL RESEARCH

Over the past several decades the term ‘accountability’ has been used with increasing frequency in education and government. It has become a recurrent theme of the Council of Ministers of Education, Canada, and a topic of debate for scholars and practitioners alike. In Great Britain and the United States accountability related legislation has been enacted for over thirty years bringing with it changes to governance structures, to the curriculum, and to teacher preparation programs. In Canada, “accountability has become a critical issue in the current debate about education” (Bacon, 1995, p. 85) and has provided the “central thrust in Canadian education reform agendas during the last decade” (Mawhinney 1995, p. 505). As well, the call to increased accountability has contributed to the rationale for a changing educational purpose and has been linked to various educational reforms including a focus on province-wide planning, on more and better reporting of information, and on results. Consequently, standardized testing and the development of indicators of achievement have increased across the country. Furthermore, Alberta has formulated an accountability policy framework, and Ontario has established an Education Quality and Accountability Office.

The extent to which increasing accountability in public education has become a world wide phenomenon is reflected by the increase in scholarly writing on this area. This, in turn, has led to a recognition of the complexity of accountability, and to debates over the legitimacy and effectiveness of accountability policies. In the 1970s, Goodlad (1979) criticized the narrowness of accountability practices and assumptions, and presented an alternative “ecological” accountability model. Following his lead, others discussed accountability from a “humanist perspective” (Nash, 1979), from the perspective of “schools as social systems” (Edelfelt, 1979), and from accountability’s “ideological-historical context” (Bowers, 1979). In so doing, they joined others (Becher
& Maclure, 1972; House, 1972; Wise, 1979) in observing that the “current practices of accountability may be destructive of desirable educational ends” (Reagan & Raywid, 1979, p. 306).

As we begin a new century, disagreements over accountability policies persist. Advocates point to recent advances in technology as evidence that more sophisticated and effective methods can be used to hold public education accountable and thereby improve the quality of education (Fagan, 1995; McEwen, 1995a). Opponents, however, continue to point out the shortcomings, confusion, and even the potential harm of existing accountability procedures. Despite its popularity, the rationale for accountability reporting remains unclear (Cibulka, 1990, p. 181) and a lack of clarity on the policy goals of performance reporting exists in many states (Cibulka & Derlin, 1995, p. 479). In addition, disagreements persist over the validity of assumptions underlying accountability reforms (McEwen, Fagan, Earl, Hodgkinson & Maheu, 1995, p. 101) and on the legitimacy of reforms enacted at the community and school levels (Macpherson, 1996b). As in the past, there remains some concern that “[a]ccountability pressures . . . contribute to school climates that are profoundly anti-educational” (Sykes & Elmore, 1988, p. 91).

The Problem

The pervasiveness of accountability as a method for reforming education may lead one to assume that a high degree of clarity surrounds the term, and that a great deal of thought has gone into establishing principles and elements that undergird the concept. This is particularly likely given the extent to which accountability reforms have been embraced by educational policymakers and practitioners over a number of years and in various countries. It is surprising to note, therefore, that such clarity does not exist. Despite an outpouring of resources to make public education ‘more accountable,’ Macpherson (1995a) declared with some confidence that “in practical and theoretical terms, the area is a mess” (p. 475) and the “concept is in urgent need of rehabilitation” (1996a, p. 1). Yet, even Macpherson did not abandon the term. Rather, he attempted to broaden its use through a philosophy of educative accountability.

Because concepts are used “to think about, guide and control the ongoing educative process . . . a clear understanding of these concepts is an essential prerequisite
for dealing intelligently with any educational activity” (Soltis, 1968, p. iv). Dealing
intelligently with accountability, therefore, requires a clear understanding of the concept.
Yet, discussions of this nature are rare. Perhaps, like representation, accountability is
“one of those fundamental ideas so much taken for granted that they themselves escape
close scrutiny; or perhaps its complexity has discouraged analysis” (Pitkin, 1967, pp. 3-
4). Although the idea of accountability has often provided the rationale for scrutinizing
education, it has itself often failed to be scrutinized in any rigorous way.

Related to the lack of clarity surrounding accountability is the lack of a conceptual
framework capable of making sense of diverse accountability strategies. The need for
such a framework was identified by Browder (1975) who, after reviewing more than
2,000 of an estimated 4,000 accountability related items, concluded that a “common point
of reference” was required to organize the vast array of accountability strategies developed
(p. 4). Twenty years later, Mawhinney (1995) observed that the “problem, according to
public and academic critics alike, is that the monitoring processes are not always
developed within an appropriate accountability framework” (p. 508). Similarly, a
Canadian school trustee remarked, “Alberta has a well-developed assessment process and
a tremendous amount of data . . . what we lack is a framework to make sense of it all”
(Church, 1995, p. 79). An explicit framework has the potential to provide a centre to
which disparate accountability procedures can be linked to conceptually.

Framing the Research

This research accepted the dual challenge of developing a clearer understanding of
the concept and of creating an accountability framework capable of making sense of
diverse accountability strategies. To do this, it progressed through two phases. In the
first, the concept itself was considered. This phase was guided by such questions as (1)
What does accountability mean, and why does it cause confusion? (2) What can be
considered an instance of accountability, and why do some consider an instance to be one
of accountability while others do not? (3) What are the purposes of accountability, and
whose purposes is accountability intended to serve? and (4) What are the fundamental
concepts that must be better understood in order to bring accountability into being? To
answer these questions, the language surrounding accountability in the education
literature, as well as the literature in political philosophy, policymaking, accounting and law were inquired into.

In its second phase, the research was directed more specifically around the development of a conceptual framework centred around the idea of accountability itself. Questions guiding this phase included, (1) What principles and elements can be derived from the fundamental concepts that lie at the heart of accountability? (2) How can the diverse strategies developed to create accountability in public education be related back to these principles and elements?, and (3) How can disparate and often contradictory accountability strategies be related back to the two visions of education that presently compete for dominance in Canadian education? In this way, the research was both a conceptual inquiry and a reconceptualization of accountability.

Assumptions

The first working assumption of this research was that accountability has a meaning that is identifiable in different contexts. It was assumed, therefore, that although accountability is highly complex, it is not vague or elusive. In other words, although accountability does not exist in a literal sense, it does exist. Thus, it was believed that the confusion surrounding accountability could be attributed, at least in part, to that fact that a fundamental dualism exists within the concept. This dualism was observed by Pitkin (1967) with reference to concept of representation. She noted the difficulty in “making present in some sense, something which is nevertheless not present literally or in fact” (pp. 8-9). Like representation, accountability is both present and not present. Although it does exist, it cannot be grasped and analyzed in a manner similar to objects in the natural sciences. Yet, this research assumed that it would be possible to conceptualize accountability in a manner that is both tangible and meaningful.

The second working assumption of this research was that if it were possible to clarify what lies at the centre of accountability, then it would be possible to discover why wide disagreements about accountability exist amongst theorists and practitioners. It was believed, therefore, that viewing accountability from the perspective of different political theories would make it possible to develop a broader understanding of the idea as a whole, since each political theory provides a somewhat different image of the notion of
accountability. Although no view is wholly correct, each makes sense from its own particular vantage point. It was assumed that identifying and exploring these points of view would make it possible to develop a better understanding of the idea as a whole. Pitkin (1967) noted,

Even incorrect theories or definitions are seldom invented out of whole cloth; they are built up like pearls, around a grain of truth. Only, in philosophy, the grain is valuable: the deposit of pearl around it is what gives trouble. If we discover the grains of truth in the conflicting theories . . . perhaps they will turn out not to be in conflict after all. Perhaps the theories are incorrect extrapolations from correct beginnings. (p. 10)

Understanding the beginnings from which these particular points of view were formed “would help to explain how intelligent writers could disagree about them, and why we are still tempted by their arguments” (p. 10).

**Delimitations**

This research was an expository and analytical study. It used the methods of philosophical research and drew from available literature in philosophy, political philosophy, education, law, policymaking and accounting. The discussions presented tend to be biased in favor of what Manzer (1994) refers to as an ethical liberal perspective. The is the consequence of an attempt to provide a more balanced approach to accountability given the extent to which accountability advocates have adopted a rational, technological liberal view. In addition, the arguments against this narrow interpretation tend to be richer and fuller and more acceptable to the researcher. Consequently, this study gives a greater voice to the ethical liberal.

Manzer’s (1994) liberal typologies inform the accountability framework developed in this dissertation. His discussion of the ideological divide in education tends to dichotomize education into either ethical or technological liberal views. In this way, Manzer oversimplifies a complex reality thus committing the fallacy of bifurcation (see page 14). In practice, such a clear distinction does not exist. Yet, Manzer provides a way to understand the manner in which accountability procedures are legitimized on the basis of political ideology, and thus provides a space for moral argument and contemplation.
Given its breadth, parts of this research were confined to a review of existing debates in education, rather than to providing an analytical analysis of those debates. The framework itself, however, provides a fundamentally different way of viewing accountability as a citizen's right to knowledge, participation, and influence, rather than as a set of procedures and techniques to be purchased.

Limitations

This scholarly inquiry was undertaken by one individual within the context of a doctoral program. Consequently, it was limited by the experience and ability of the researcher, the time constraints imposed, and the reflections of one individual working in relative isolation. The research was also limited by the availability of the literature, by the discussions in the literature, and by the extent to which that literature was dominated by western thought.

Methodology

The questions addressed by this research arose out of abstract contemplation and the recognition that accountability has been the subject of controversy and confusion rather than out of any particular course of action or any new factual discovery. As a conceptual inquiry, it was guided by the methods of philosophical research. It used, but was not confined to, a method of contemporary philosophy known as ordinary philosophy, Oxford philosophy, or linguistic analysis. Linguistic philosophers tend toward the belief that philosophical troubles arise out of "linguistic-surface congruities and superficial linguistic similarities [that] overlay and may blind us to deep conceptual differences" (Warnock, 1989, p. 3). Although recognizing that ideas are not communicated solely through language, they contend that understanding the words we use can help to untangle the various problems that language creates. As Whorf (1956) noted, it is through language that we organize our lives, and we ascribe significance the way we do in large part because we are parties to an agreement to do so. This agreement holds throughout a particular speech community and becomes codified in the patterns of our language. It is language, therefore, that structures the conceptual frameworks that shape our world, and it is through language that we organize our thoughts and analyze our realities.
Philosophical research attempts to clarify language "in spite of the fact that 'our forms of expression prevent us in all sorts of ways from seeing clearly what lies before us'" (Wittgenstein, cited in Warnock, 1989, p. 3). For this it has developed tools and techniques to "make explicit the inarticulate working knowledge of our language that we all have" (Pitkin, 1967, p. 6). These techniques reflect the influence of such philosophers as Wittgenstein (1968) and Austin (1979) who focus attention on everyday language and talk, not because of its correctness, but because of the probability that it contains something essential to the idea itself. As Austin (1979) stated, "in philosophy the foot to the letter is the foot of the ladder" (p. 118). From this perspective, ordinary language provides a resource with which to start a philosophical investigation. Austin expressed this simply and eloquently in this passage cited by Warnock (1989):

First, words are our tools, and as a minimum, we should use clean tools; we should know what we mean and what we do not, and we must forearm ourselves against the traps that language sets us. Secondly, words are not (except in their own little corner) facts of things; we need therefore to prise them off the world, to hold them apart from and against it, so that we can realize their inadequacies and arbitrariness, and can re-look at the world without blinkers. Thirdly, and more hopefully, our common stock of words embodies all the distinctions men have found worth drawing, and the connections they have found worth making, in the lifetimes of many generations; these surely are likely to be more numerous, more sound, since they have stood up to the long test of the survival of the fittest, and more subtle, at least in all ordinary and reasonably practical matters, than any that you or I are likely to think up in our arm-chairs of an afternoon — the most favoured alternative method. (p. 5)

Reasoning and linguistic clarity provide the tools for conducting a conceptual inquiry.

Giarelli and Chambliss (1988) underscore the exacting nature of philosophical research. They insist that those who undertake a study of this nature must not be content to merely question or search, but rather must undertake a process that involves "going around, exploring, looking within a situation, context, or field ... questioning and searching with an intent, with some limits, or with an object in mind" (p. 32). In addition,
they recommend that those undertaking a conceptual inquiry consider three ‘areas of concern:’ clarity, context and consciousness. Scriven (1976) identifies three further areas: focus, consistency, and argument analysis. These areas are reviewed in the discussion that follows, as are common fallacies in logic, the emotional appeal of arguments, and how a study of this nature should be evaluated.

**Reasoning**

Aristotle taught that the ability to persuade effectively depends on how well a speaker can focus her appeal in three areas: (1) ethos or ethical appeals, (2) logos or logical appeals, and (3) pathos or emotional appeals. Ethos refers to how the author presents herself. To be successful at the ethical level she must appear knowledgeable, reasonable and trustworthy. This is achieved by treating opponents and those who may not support her arguments with fairness and respect. It is also achieved by establishing a common ground with the reader. Ethical appeal is required to make arguments credible and interesting. Even the most well reasoned argument may fail if it lacks ethos.

Logos, or logical appeal refers to the ability to persuade the reader through logic. To successfully appeal to reason, attention must be paid to how arguments are structured and focussed, for the reader must be led through the arguments in a manner that is both clear and compelling. Successful philosophical inquiry, therefore, depends largely on the researcher’s ability to reason. Reasoning has been described as “the capacity to grasp principles and purposes, and [to] evaluate them in the light of reasons that might be put forward or against them” (Scheffler, 1991, p. x). It has also been described as the “process of systematically working toward the solution of a problem, toward the understanding of a phenomenon, toward the truth of a matter” (Scriven, 1976, p. 2). Reasoning, therefore, requires systematic analysis and argument, and not surprisingly, a sophisticated linguistic ability. As Giarelli and Chambliss (1988) observed, “One aim of philosophy is clarity, which means linguistic and logical accuracy and precision” (p. 34). Contemporary analytic philosophy examines basic concepts by “provoking rigorous, clear, and precise thought. The reader is asked to think along with the author in examining and questioning basic educational ideas such as subject matter, knowledge, teaching, learning, understanding and aims” (Soltis, 1968, back leaf). Analytical arguments,
therefore, require effective communication for their success. Scriven (1976) observed, "‘Let us reason together’ is an invitation to communication, not independent meditation" (p. 3). Although reasoning begins with careful reading and simple forms of communication, it "goes on to more complicated matters like giving and analyzing arguments" (p. 2).

To enable the reader to think along with the author, philosophical inquiries must be concise, coherent, and compelling. To be effective, they must also be persuasive. In his discussion of education and the state, Torres (1996) observed that "reasoning is a pedagogical act of educating (or forming) public opinion. The art of persuasion is a pedagogical art. Not by chance, Foucault insisted that a good teacher is a good seducer" (p. 251). Persuasion is considered an essential skill in democracies where citizens are expected to "be both independently capable of reasoning about the issues that confront it and able to use the social force of reason to persuade one another so as to reach a social solution that can be enacted with good support" (Scriven, 1976, p. 3). Good reasoning, therefore, requires an ability to think critically and to present arguments persuasively.

**Inductive and deductive** reasoning provide the basis for all arguments. Inductive reasoning involves a "process of gathering and judging specific evidence to arrive at general conclusions" (LaCasce & Belanger, 1972, p. 36). The classic syllogism advanced to describe inductive reasoning is: Socrates is mortal / Plato is mortal / Aristotle is mortal/ Vivaldi is mortal / Therefore, all humans are mortal. Inductive reasoning, therefore, moves from a collection of parts to the whole. On the other hand, deductive reasoning moves from the whole to the part. The classic syllogism presented is: All men are mortal beings / Socrates is a man / Therefore Socrates is mortal. Deductive arguments, therefore involve gathering and judging general evidence to arrive at specific conclusions.

Both inductive and deductive arguments may be challenged at their foundation. For example, inductive arguments may be challenged on the basis of insufficient evidence; just because something has not been seen does not mean it does not exist. Deductive arguments, on the other hand, may be challenged on the basis that one of its general premises is incorrect. For example, perhaps all men are not mortal. In that case, Socrates may not be mortal. Because all arguments can be challenged or refuted, the
author must work to reduce the likelihood of a successful challenge. To do this, LaCasce and Belanger (1972) recommend arguments be defended by undercutting possible objections, or by attacking established alternatives (p. 36). It is generally considered best to refute objections as they arise, and to acknowledge possible weaknesses of one's own argument as they are presented to elicit reader trust in the judgment of the writer.

**Focus**

Scriven (1988) argues that good conceptual analysis requires an ability to focus on the area requiring clarification before undertaking the research. In other words, before beginning an inquiry, it is essential to narrow the area of study from the general to the specific and to "limit the amount of analysis to the least amount the job requires" (p. 144). This demands attention to such questions as, "Why do I need this piece of conceptual analysis? At what level of precision? What distinctions am I trying to make? Do I need the wholly general definition, or could I settle for a more limited kind of definition?" (p. 144). Attention to focus helps to balance the inquiry. Giarelli and Chambliss (1988) emphasize this when they observe that focus enables "the transition from an unanalyzed whole to an analysed part . . . focus without a perception of the whole leads to triviality (only trees no forest), while a mere feeling for the whole without focus generates no queries and thus no inquiry and knowledge" (p. 34). Focus, therefore, helps to delimit the task in a manner that balances the whole with the part to be analyzed.

**Clarity**

Clarity is critically important in philosophical research. In contrast to the natural sciences that achieve clarity through "explicit definition which allegedly gives you a string of words that can be substituted for the original concept on all occasions" (Scriven, 1988, p. 145), philosophical inquiries accomplish clarity through argument, which depends on the development of linguistic and logical accuracy. Examples and contrasts are used to clarify ideas "by giving paradigmatic examples; examples which illustrate the core meaning: the most typical use of the term, and examples that illustrate what it is not, when it should not be applied" (Scriven, 1988, p. 145). For example, Howard's (1994) essay, *The Language of Work*, provides a "landscape survey of the language of work" by contrasting work to "a number of partly true, partly false, dichotomies such as work
versus job, labour, leisure, idleness, and play" (p. 23). Similarly, Peters' (1975) inquiry into reason is focused entirely on the various contrasts and similarities that can be drawn between reason and passion. Scheffler's (1965) discussion of epistemology and education contrasts knowledge to teaching, truth, evidence, belief and skill. Contrasts and comparisons are used to increase conceptual clarity.

Although research in the natural sciences establishes meaning through proofs, axioms and quantification, philosophical research depends for its success on analogies and evocative language (Scriven, 1988, p. 145). Like legal debates that depend on effective arguments for their success, philosophical inquiries require "skills in managing complex arguments from analogy, particularly with respect to establishing the meaning of the terms involved" (p. 146).

Analogies provide an explanation of one thing in terms of another. LaCasce and Belanger (1972) give an example in which environmental pollution is likened to war. Thus pollution becomes an "enemy to be fought" and a "force that can destroy" (p. 47). Similarly, in discussing the metaphor "argument is war," Lakoff and Johnson (1980) observed.

Arguments and wars are different kinds of things — verbal discourse and armed conflict — and the actions performed are different kinds of action. But ARGUMENT is partially structured, understood, performed, and talked about in terms of WAR. The concept is metaphorically structured, the activity is metaphorically structured, and consequently, the language is metaphorically structured.

Moreover, this is the ordinary way of having an argument and talking about one. The normal way for us to talk about attacking a position is to use the words 'attack a position.' Our conventional ways of talking about arguments presuppose a metaphor we are hardly ever conscious of. The metaphor is not merely in the words we use — it is in our very concept of an argument. The language of the argument is not poetic, fanciful, or rhetorical; it is literal. We talk about arguments that way because we conceive of them that way — and we act according to the way we conceive of things. (p. 5)
A great deal of attention has been given to analogies and metaphors for their usefulness in structuring ideas and organizing thoughts. Despite their limitations, they are commonly used in everyday conversations, and are common in educational research where "relatively simple conceptions or pictures . . . drive the direction of thought and experimentation . . . for example, the analogy between the brain and a computer" (Scriven, 1988, p. 146). In philosophical inquiries, analogies and metaphors are useful for both expressing ideas and arguments, and for analyzing them.

**Context**

Context is described by Giarelli and Chambliss (1988) as the "building up, enriching, and synthesising of the perceived situation or whole itself" (p. 34). Establishing context helps to establish a sense of the question because changing the context may, in fact, change the question. For example, a different research orientation may be required when literacy is conceived of narrowly within a context of schooling as opposed to when it is conceived of within a broader contexts of community or society. Context, therefore, helps to determine what questions to ask and helps to cultivate a sensitivity to the uniqueness of situations.

A sensitivity to context also helps to distinguish between arguments that are well-supported and those that are widely held. As expressed in Bertrand Russell's famous maxim, "The fact that an opinion has been widely held is no evidence whatever that it is not utterly absurd." Attention to context helps to identify 'ad populum' fallacies in logic in which it is argued that an idea is true because it is generally held to be true.

**Consciousness**

The ultimate goal of philosophical research is to develop a sense of consciousness about the concept being reflected upon. Giarelli and Chambliss (1988) refer readers to Bode's (1913) discussion of a "fringe of consciousness" to suggest that consciousness enables one to see that "while clarity, context and consciousness are distinct aims of qualitative thought, they must be understood to function together" (p. 35). At the fringe of consciousness, one can describe and clarify objects that are normally elusive. Furthermore, ideas can be viewed in new and different ways when consciousness "enlivens the sense of possibility and enables the movement from habit to reflective..."
thought" (Giarelli & Chambliss, 1988, p. 35). Consciousness, therefore, occurs "When one succeeds in focussing the situation, [and] something becomes 'known' about it . . . the aim is to secure a context in which what is suggestive and uncertain may become clarified and focused" (p. 35). Before a problem can even be addressed, a sense of consciousness about the problem must be developed.

**Consistency**

Scriven (1976) notes that avoiding inconsistency is critical to the success of a philosophical inquiry because consistency is required for effective communication. Since arguments are meant to be persuasive, they must begin with assertions that the listener can accept as true. For example, in deductive arguments, which are generally viewed as the most precise and persuasive types of arguments, there are three stages: premises, inference, and conclusion. Premises should always be stated explicitly and often start with the words, "'Assume . . .', 'Since . . .', 'Obviously . . .', and 'Because . . .'" (Matthew, 1997). If the argument is to be accepted as true, the premise must first be considered true. Once the premises have been agreed upon, the argument can proceed to the inference stage. At this stage new propositions are made that are inferred from the original proposition. They are identified by such phrases as "'therefore . . .' or ' . . . implies that . . .'" (p. 3). The original proposition as well as the inferences that follow should lead to a conclusion — the point the author is trying to prove. To be convincing, arguments of this sort must "demonstrate or exhibit the way in which these premises force one to accept the conclusion or conclusions. The 'force' here is the force of wishing to avoid contradiction or inconsistency of a weaker kind" (Scriven, 1976, pp. 32-33). The reverse is also true. To effectively criticize arguments, one must demonstrate **inconsistency** within the argument. Inconsistency can occur in the form of logical inconsistency, as well as in weaker forms such as improbability, implausibility or quasi-inconsistency.

**Fallacies in Logic**

Logic is used to analyze an argument or a piece of reasoning in order to work out whether or not it is likely to be correct. A knowledge of logic makes it easier to identify invalid arguments. Boolean logic is the type used most commonly because it is relatively
easy to understand. When people talk about something being 'logical,' they are usually
referring to Boolean logic (Matthew, 1997). The distinction between logically sound and
factually sound sound arguments is summarized by Scriven (1976):

To say that the argument is logically sound, is to say that the reasoning in it is
sound, that the inference(s) from the premises to the conclusions is / are sound,
without saying anything about whether the premises are themselves sound . . .
To say that it is factually sound is to say that the premises are in fact true . . . if
you want to criticize an argument, you can do so by focussing on two points; the
truth of the premise, or the goodness of the inference. (p. 38)

It is possible for an argument to be valid and still reach invalid conclusions if the
argument itself began from a false premise. If the initial premise is true, and the inferences
are true, then the final conclusion will also be true. If however, the initial premise is not
true, or if the inferences are not true, the argument itself will be flawed.

All arguments can be subject to fallacies in logic, that is, they are subject to
technical flaws that make an argument unsound or invalid. Because the list of possible
fallacies is extensive, this discussion will be limited to the seven fallacies identified by
LaCasce and Belanger. Their first fallacy is 'oversimplification,' also referred to as
'bifurcation.' Oversimplification occurs when a situation is presented as having only two
possible alternatives. For example:

Either man was created, as the Bible tells us, or he evolved from inanimate
chemicals by pure random chance, as scientists tell us. The latter is incredibly
unlikely, so . . . (Matthew, 1997).

This argument leaves no room for other explanations, and thus oversimplifies the
discussion. In education, complex arguments are reduced to either/or arguments when,
for example, education is viewed as being either progressive or regressive.

A second fallacy is referred to as 'equivocation.' It occurs when the meaning of a
key word in the argument shifts over the course of a discussion. For example, at the
beginning of a discussion democracy may refer to participatory government. However,
by the end, democracy is conceived of as representative government. Whenever possible
it is best to avoid the use of words, like free, that have multiple meanings.
A third fallacy is referred to as a ‘circular argument’ or as ‘circulus in demonstrando.’ This argument assumes as a premise the conclusion which it wishes to reach. The example provided by Matthew (1997) is taken from the British Secret Service’s official ban on homosexual employees:

Homosexuals must not be allowed to hold government office. Hence any government official who is revealed to be a homosexual will lose his job. Therefore homosexuals will do anything to hide their secret, and will be open to blackmail. Therefore homosexuals cannot be allowed to hold government office.

Circular arguments are quite common and are similar to a fourth fallacy referred to as a ‘complex question,’ ‘begging the question,’ or a ‘loaded question.’ In a circular argument the question presupposes a particular answer to another question which has yet to be confirmed. This technique is often used by lawyers in cross-examination when they ask such questions as, “Where did you hide the money you stole?” when, in fact, it is not certain that the person in question did hide the money. Politicians are known for their use of loaded questions as in the example, “Does the Chancellor plan two more years of ruinous privatization?” (Matthew, 1997).

A sixth type of fallacy is commonly referred to as a ‘red herring.’ It occurs when attention is drawn away from the issue in question through the introduction of irrelevant information. The purpose of a red herring is to divert attention away from the initial points made in order that a different conclusion may be reached. For example:

You may claim that the death penalty is an ineffective deterrent against crime — but what about the victims of crime? How do you think surviving family members feel when they see the man who murdered their son kept in prison at their expense? Is it right that they should pay for their son’s murderer to be fed and housed? (Matthew, 1997)

In this example, the concluding statement does not follow from the original.

The final fallacy is referred to as ‘ad populum,’ ‘appealing to the gallery,’ or ‘appealing to the people.’ It occurs when a specific issue is avoided through an appeal to a popular prejudice, as for example when it is argued that avoiding competition in education would be un-American. This type of fallacy tends to imply that the argument is above
question, as demonstrated in the following is an example:

For hundreds of years people have believed that formal education improves society. This belief has had a great impact on how we organize the lives of our children. What more evidence do you need that formal education is good? Are you trying to tell citizens of the past that they are all mistaken fools?

Ad populum undercuts the argument at its start.

**Emotional Appeals**

To be successful, Aristotle argued, a writer must have an emotional appeal or *pathos*. Yet persuasion is often regarded as a “cognitive activity in which people are pushed and pulled by inconsistency or reason about selections of strategies” (Reardon, 1991, p. 109). The emotional appeal of arguments, therefore, is often treated with caution, as if it is somehow underhanded. Yet, to be successful, every argument must appeal to emotions, and every argument, no matter how factual, ultimately rests on beliefs not facts. LaCasce and Belanger (1972) identify three techniques for soliciting an emotional appeal: (1) the use of specific details, (2) the appeal to human interest, and (3) the appeal to specific emotions. Each will be highlighted briefly.

**Specific Details**

Specific details provide the reader with something to react to. If a discussion is too vague and general it is also likely to be boring and unconvincing. For example, in her book, *The Silent Spring*, Rachael Carson uses explicit visual details to promote an emotional response against pollution. By outlining exactly what happened to the wildlife population as a result of various forms of pollution, Carson wrote a powerful book that motivated people to take action against the status quo. Her use of detail is evident throughout her book, and is evidenced in the following excerpt: “As the chemical penetrated the soil the poisoned beetle grubs crawled out on the ground, where they remained for some time before they died, attractive to insect-eating birds . . . The effect on the bird population could easily be foretold” (cited in LaCasce & Belanger, 1972, p. 56). It is unlikely that her arguments would have been as successful if she had been less detailed. The detail elicit the emotional response of the reader who was often moved by the specific and far reaching effects of pollution.
Human Interest

The appeal to human interest can be achieved by using a sequence of details to draw the reader into the story. This can be done through anecdotes that point the reader towards a particular point of view, and thus provide opportunities to arouse sympathy and support. An “uncontroversial beginning ... [can] lure[] the reader into a progression of ideas leading to a conclusion that he might otherwise have rejected automatically” (LaCasce & Belanger, 1972, p. 60). The use of direct conversation in combination with sharp detail allows the reader to experience what the author has experienced. In this way, a ‘human face’ is attached to a story that might otherwise remain distant to the reader. An excerpt from the New Republic, entitled Support Your Local Police, illustrates the use of this technique:

As soon as the prisoners got off the buses that had brought them to Santa Rita, they were forced to lie on their stomachs, their heads turned to the left, for two-and-one half hours while the sheriff’s deputies alternatively threatened and assaulted them.

“Any of you creeps got a camera, put it out in front of your head,” shouted the guard. “We find a camera later and we smash it and your head at the same time.” “Don’t none of you move,” yelled another. “We shoot to kill here.” (cited in LaCasce & Belanger, 1972, pp. 58-59)

Allowing the reader experience the event vicariously enables them to respond emotionally. It also allows readers to participate in the intellectual process, enabling them to better understand the human dimension of the story.

Specific Emotions

After deciding on the specific results one hopes to achieve in writing, the writer is left to determine what specific emotions are most likely to provoke that result. Rather than stating the emotion outright, persuasive writing is used to encourage readers to develop their own emotional responses. The following is an example of a story intended to arouse anger:
The New York Telephone Company is also a monopoly. For that special status the company gives no dial tones, wrong numbers, busy signals for information officers, pay phones that don't function and don't return your dime, and exaggerated bills... Last year, despite deteriorating local service, the telephone company paid AT&T $202.7 million in dividends. (Newfield, A Populist Manifesto, cited in LaCasce & Belanger, 1972, p. 61)

Another technique known as 'letting the opposition hang themselves' can also be used to elicit a specific emotional response. In this technique, a portion of someone's work is cited and followed directly by critical analysis. The analysis is written specifically to achieve a particular emotional response such as that of humour or anger.

**Summary and Discussion**

This research arose from abstract contemplation, not from a new discovery. It was an inquiry into accountability that resulted in a reconceptualization of the concept. As such, its purpose was to become clearer about the concept itself, and to provide "a new way of seeing what has always been visible" (Pitkin, 1972, p. 1). In striving to develop a greater understanding of the concept and of the confusions surrounding it, it provided an alternative way to conceptualize accountability. As a conceptual inquiry, this research depended on the tools of philosophical research including analysis and linguistic clarity. It directed attention on the conversations that surround accountability in everyday life and in the literature. In this way it provided a historical review of the concept, and it consciously used language to guide the reader through the various arguments presented. Efforts were made to establish conceptual clarity and context, and to developing a sense of consciousness about the concept. Whenever possible, metaphors and analogies, paradigmatic examples, and contrasts and comparisons were made. Both deductive and inductive logic were applied, and attention was drawn to logical fallacies that exist in the literature.

Philosophical research is distinguished from other styles by its "willingness to tolerate the absence of much that is ordinarily taken to be fundamental to more traditional approaches of educational theory and educational philosophy" (Soltis, 1968, p. ix). It is less concerned with technical definitions, proofs and external validity than with the
development of clarity and conceptual coherence. Like any philosophical inquiry, this research should be judged by its intellectual rigour, its linguistic clarity, and its logical accuracy. The reader should be able to follow the discussions and arguments presented and ultimately develop an increased sense of consciousness about the concept. The final judge of this research is the reader. If the concept is reviewed with thoroughness and precision, if the arguments presented are compelling and cogent, and if they provide the reader with insights that ultimately allow the concept to be viewed more clearly, and with a new sense of consciousness, then this research will have achieved its purpose.

**Thesis Statement**

In short, the purpose of this research was to bring clarity to the concept of accountability and to reconceptualize it for use in public education. The methods of philosophical research were used to systematically inquire into the idea of accountability as discussed in various bodies of literature. Conceptual clarity was attained through a deconstruction and a reconstruction of the idea itself. The etymology of accountability was inquired into, as well as its historical role as a principle of democracy. The concept was discussed as an abstraction of political ideology to highlight how accountability procedures are legitimized on the basis of visions of the good society. Principles of accountability (taken from the discussion of democracy) were identified and used as the focus of the accountability framework developed. Elements (drawn from discussions in the education literature) were related to both principles and accountability procedures. They were categorized according to their fit into ethical or technological liberalism. Finally, a ‘true’ accountability framework was developed, that is, a framework centred around the essence of the concept itself. Because accountability procedures can only be considered ‘accountable’ if they are considered legitimate, this framework was informed by political philosophy thus providing a space to discuss the purposes of education and of accountability.

**Organization of Dissertation**

This dissertation is organized into nine chapters. Chapter Two: Extant Frameworks, reviews and analyzes the accountability models and frameworks that appear in the education literature. It divides accountability models into four categories:
organizational planning models, input-process-output models, typologies of accountability techniques, and other models. Chapter Three: Introducing a Concept, reviews the etymology of accountability and contrasts accountability with its close synonym, responsibility. It briefly details philosophical discussions of accountability that have arisen out of the "obligation to render an account."

Chapter Four: Accountability and Democracy, traces the relationship between democracy and accountability from the participatory models of ancient Greece to the conflicting contemporary interpretations of democracy as envisioned by the New Left and the New Right. It includes the challenges presented to democracy by complex societies and accountability's role in meeting those challenges. By reviewing the work of highly influential Anglo political philosophers, as well as the contributions provided by Marxist and Neo-Marxist thought, it provides a context in which to discuss the purposes of accountability as well as whose purposes accountability has been expected to serve.

Chapter Five: Accountability and the Good Society, uses Manzer's (1994) analysis of the constitutive meanings of past and present educational policy to illustrate how public education in Canada has, from the time of its inception, been held accountable for different and sometimes conflicting purposes. Particular attention is paid to the relationship between accountability, educational purpose and visions of the good society. The two liberal ideologies that presently compete for dominance in Canadian education are highlighted, and their conflicting accountability strategies reviewed.

Chapter Six: Principles of Accountability, identifies three key principles of accountability. Discussions found in various bodies of literature are synthesized and analyzed, and the strengths and limitations of each principle are considered. It was believed that a better understanding of these essential concepts would lead to a better sense of how to create accountability in organizations, regardless of the context or the political ideologies promoted. These key principles are used as the conceptual core of the accountability framework developed.

Chapter Seven: Elements of Accountability in the Educational Landscape, reviews the education literature on accountability, and organizes the various strategies into four key elements. These elements are further subdivided on the basis of their fit into either
technological or ethical liberal ideologies.

Chapter Eight: A Conceptual Framework, reconceptualizes accountability using a framework centred around the idea of accountability, but informed by political philosophy. Finally, Chapter Nine: Summary, Implications and Reflections, reviews the journey of this research and the challenges it presented to the researcher. It concludes with a discussion of some theoretical, practical and research implications of the study.
CHAPTER TWO: EXTANT ACCOUNTABILITY FRAMEWORKS

This chapter provides an overview of accountability models and frameworks that have appeared in the education literature. It is divided into four categories: organizational planning models, input-process-output models, typologies of accountability techniques, and others. Organizational planning models typically prescribe a goal setting process to ensure centralized control over public education. These models became popular in the 1960s and 70s and continue to be promoted by departments of education. ‘Input-process-output’ models are designed to determine how educational resources are being spent and if they provide the specific results desired. They relate well to organizational planning models because they share their rational orientation and their desire for increased control. Typologies of accountability techniques categorize accountability processes and mechanisms according to the type of accountability demanded. ‘Other’ models include Wagner’s (1989) framework for predicting the acceptance of accountability procedures and Lundgren’s (1990) matrix of local/central control.

Ultimately, this chapter argues that the models reviewed are not ‘true’ accountability models, but rather models that either prescribe a way to increase accountability in organizations or describe the accountability processes that have been promoted. In this way, this chapter provides both a review of the accountability literature and a rationale for the conceptual framework to be developed. It should be noted that the terms model and framework are used interchangeably, as they are in the literature.

Organizational Planning Models

Many of the accountability models that appear in the literature have been developed by government departments. The intent of these models is to increase accountability through a cyclical planning process in which goals are clarified, structures and functions developed to achieve those goals, and systems of monitoring and evaluation established. They became popular in education in the 1960s with the arrival of
Programming, Planning, Budgeting Systems (PPBS) and recent models continue to reflect the PPBS influence. An overview of PPBS introduces the review of eight accountability models that follows (see Table 7, p. 42).

**Programming, Planning, Budgeting Systems**

The success of Sputnik in 1957 led the U.S. federal government to view education as a national priority and to link educational accountability to national security. In 1958, the National Education Defence Act made funds available for large scale national curriculum development projects. Under the leadership of Robert McNamara, the Department of Defence adopted PPBS which McNamara had brought with him from the Ford Motor Company. Under Lyndon Johnson, all government departments were required to adopt PPBS, and “By the mid 1960s, the central management perspective under which state mandated accountability programs would be formulated had been put in place” (Johnson, 1979, p. 374). Charles Schultze, who served as a principal economic advisor in both the Johnson and Carter administrations, explained that PPBS was intended to accomplish the following:

1. The identification of goals for all major units of government. Agencies would be required to state explicitly just what it is they are striving to do.
2. The measurement of government output in terms of the stated objectives. Agencies should be able to show how their activity meets the goals they have established.
3. The determination of program costs. The entire life span of a program must be calculated, as well as the so-called spillover effects, i.e., the subsidiary costs which should be assigned to a program.
4. The extension of programs over a number of years so that annual budget allocations will be part of the long range program.
5. The analysis of alternatives for reaching objectives on a continuous basis in order to replace, at least in part, the pernicious practice of incremental budgeting’.
6. The establishment of systematic analytical procedures as an integral part of the budgetary process. (Miewald, 1978, pp. 131-132)
Although the popularity of PPBS diminished over time, its forward looking focus has remained into the present day (Gagnon, 1995).

By the 1970s, PPBS was credited with providing both the “conceptual framework” (Noah, 1971; Smithies, 1971) and the “practical application” (Anton, 1971; Helmer, 1971) for increasing accountability in education. It was promoted as “the application of scientific methods to complex problems ... [and was considered] just as useful for educational institutions as for industrial and governmental organizations” (Helmer, 1971, p. 275). School boards and professional organizations were expected to develop accountability models as a way to apply “cost-effectiveness to nonmilitary government problems” (p. 275). By 1974, accountability had become the “generic term” for various state legislation that promoted scientific management and pedagogies focused on out-puts (Wise, 1979, p. 13). California was one of several states that mandated the local adoption of PPBS approaches to education, and the accountability model developed by the Hillsborough City School District in California (1971) illustrates the influence of PPBS.

**The Hillsborough Management Model**

Hillsborough City School District served as a pilot district for developing and testing PPBS before state legislation had been enacted. In this model, PPBS was described as “a synthesis of established techniques that are applied to the management and control process to produce a program budget that relates the out-put oriented activities of an organization to the in-put oriented resources” (Anton, 1971, p. 262). The model was expected to “Spell out more concretely, the objectives of educational programs ... Evaluate thoroughly the benefits and costs of educational programs and produce total, rather than partial, cost estimates” (p. 263). This, it was believed, would ensure more efficient use of resources at a time when educational costs were rising, and would allow each school district to provide more “concrete and specific data” to school board members and administrators (p. 263). It would also ensure that objectives and the conduct of educational program would be analyzed on a continuing year round basis (p. 263).
Figure 1. The Hillsborough Management Model


The Hillsborough Management Cycle was clearly focused on increasing accountability by clarifying goals and objectives, and by planning programs to achieve those goals. It recommended a cyclical process in which needs assessments would be conducted after the goals and objectives had been set. However, unlike most of the other models reviewed in this chapter, this accountability model began with attention to the development of an educational philosophy. As well, feedback, was considered necessary to ensure the processes developed remained consistent with the goals, philosophy and
objectives of the district. The model was shaped like a wheel to represent the "direction we seek to travel" (Anton, 1971, p. 265), reinforcing the forward looking nature of PPBS (see Figure 1, p. 25).

**The United States Office of Education Accountability Model**

Probably the most influential accountability model was that developed by the United States Office of Education (USOE) in 1970. Designed to increase accountability in federally funded programs, the USOE Model served as the basis for other models, many of which remain into the present day (Hansen, 1993). As illustrated in Table 1, it specifically recommended the use of rational approaches adapted from budgeting models like PPBS. Furthermore, of the twelve factors it identified as critical, five centered specifically around the development and implementation of program goals (Factors 3, 5, 6, 7 and 10). These factors advocated for (1) the implementation of a needs assessment and of budgeting models, (2) the specification of precise program objectives as well as the means for measuring their attainment (considered cornerstone of the model (Hansen, 1993, p. 14), (3) the allocation of fiscal resources to meet program objectives, and (4) the establishment of systems of performance control based on continuous assessment.

In addition, the five step process outlined in the needs assessment alone reflected the focus on setting goals. Those steps were, (1) identify educational goals for a particular elementary school, (2) design goal indicators, (3) translate indicators into behavioural objectives, (4) obtain consensus on goal indicators, (5) determine the degree of student attainment of behavioural objectives, (6) select areas requiring change, and (7) initiate a problem solving sequence. In addition, program audits were promoted to determine the progress made toward established goals, and payment for technical assistance was made on the basis of successful goal attainment.

Community involvement was advocated in the USOE model, not as a way to involve the community in the establishment of educational goals, but rather to increase community understanding of program objectives, procedures and accomplishments, and to facilitate access to community resources.
Table 1
The United States Office of Education Accountability Model

(1) Community Involvement
- the inclusion of “members of concerned community groups in appropriate phases of program activity” (p. 17) to facilitate access to community resource; discharge program responsibilities to relevant client, support and service groups; and increase community understanding of program objectives, procedures and accomplishments

(2) Technical Assistance
- the acquisition of expertise and services from various community groups including business, industry, labour, education, science, artist, and government

(3) Needs Assessment
- the identification of target-group and situational factors

(4) Change Strategies
- the development of effective strategies for systematic change.

(5) Management Systems
- the adaptation of the systems approach through budgeting models like PPBS & PERT

(6) Performance Objectives
- the specification of precise program objectives and measures and the means for assessing their attainment

(7) Performance Budgeting
- the allocation of fiscal resources according to program objectives instead of functions

(8) Performance Contracting
- the acquisition of technical assistance through internal or external contracts that are compensated on the basis of the attainment of specified goals

(9) Staff Development
- the determination of the nature and extent of staff development needed for the implementation of the accountability concept

(10) Comprehensive Evaluation
- the establishment of systems of performance control based on continuous assessment of operational and management processes, and results

(11) Cost-effectiveness
- the analysis of results in relation to cost

(12) Program Auditing
- a system of performance control based on external reviews of both the results and the evaluation techniques employed, conducted by qualified outside sources

The USOE Accountability Model provided direction and impetus for many of the state based accountability initiatives the followed. By 1973 twenty-three states had adopted some form of accountability legislation with most initiatives requiring "proof of results" (Browder, 1975, p. 39). Within a relatively short space of time, accountability became the generic term for various legislated acts that promoted scientific management and pedagogies focussed on outputs (Wise, 1979, p. 13). As they are today, "advances of technology" and the "pressure of the times" were credited with ensuring a continued search for greater accountability (Browder, 1975, p. 19). Furthermore, as Hansen (1993) noted, even into the present day, only "complex detailed management system approaches appear to have lost favour with policy-makers" (p. 14).

**The Michigan Accountability Model**

In the 1970s, the Michigan Accountability Model received a great deal of attention in the education literature (cf. House, Rivers, & Stufflebeam, 1974; Browder, 1975; Keller, 1977). Referred to as a leader "among [the] nearly 40 states attempting to apply the accountability principle to school operation by legislative fiat" (House et. al., 1974, p. 663), the Michigan model was considered representative of state level accountability models (Browder, 1975, p. 39). Although it did not specifically advocate the use of PPBS, it clearly reflected its influence. The Michigan Department of Education considered the model "analogous to program budgeting in the business world. It involves planning, acting, and evaluating; it is a tool . . . to help lead the educator or citizen to where he wants to go" (Browder, 1975, p. 39).

As illustrated in Table 2, the Michigan Model advocated a six-step cyclical process for determining goals and for providing a means for measuring performance toward those goals. As with the USOE Model, performance objectives provided the criteria for measuring educational success. State educators were required to develop state-wide minimal performance expectations for all the basic skill areas, and classroom teachers were asked to derive more specific student performance objectives for the cognitive, psychomotor and cognitive domains, and for each grade level (Kogan, 1986, p. 75). After performance objectives were implemented at the classroom level, assessments were conducted to determine the variance between the level at which it was believed students
Table 2

The Michigan Model of Accountability

Step 1: Common Goals - the State Board of education identified
common goals that it asked local boards to modify.

Step 2: Performance Objectives - developed for each grade level in the
cognitive, psychomotor and cognitive domain.

Step 3: Needs Assessment - conducted to give local school officials
some notion of the "variance" between what it is deemed
students ought to achieve, and what they are achieving.

Step 4: Delivery Systems Analysis - based on the needs assessment and
intended to change the delivery systems to ensure performance
objectives are met. Included in this step is the use of performance
contracting, compensatory education, year-round schooling, and
intensified preschool education.

Step 5: Evaluation and Testing - changes need to be tested. If they are
"valid" across-the-board in-service professional development
programs are fostered.

Step 6: Recommendations for Improvement - goals are served and/or
modified on the basis of results. Recommendations for
improvement are made, and the process starts again.

Note: Adapted from The Michigan Accountability Model -- Six steps toward education
quality, by the Michigan Department of Education, (no date), Lansing, MI: Author.

ought to be achieving, and the level at which they actually were. Based on that, and an
assessment of the 'delivery system' itself, changes were recommended to ensure
objectives were being met. These changes could include the use of performance
contracting, compensatory education, or year-round schooling. Evaluations were
conducted to determine the extent to which the changes implemented had improved
student achievement. If it was agreed that improvements had occurred, across-the-board
professional development programs were promoted. Furthermore, based on the results of
summative evaluations, recommendations for further improvement were made, and the
process was repeated (Browder, 1975, pp. 40-41).
Kogan (1986) concluded that the Michigan Model provided “the extreme of a system attempt to start from managerially and politically determined concepts of utility to which teachers will be required to respond and upon which teachers’ performance will be evaluated and rewarded” (p. 76). House et al. (1974) were critical of the model, arguing that insufficient time had been taken to conceptualize and test the accountability procedures. In addition, they noted that: (1) the common goals had not been sufficiently clarified, (2) the performance objectives did not represent consensual choices, and (3) the evaluation had been too narrow in scope (testing mainly reading and math at the grade 2 level) and was not always valid for what was taught locally. Furthermore, it had not received wide public support. Still, they acknowledged the role of the Michigan Model in stimulating public discussion of educational goals, in giving direction to state efforts, and in providing an aura of innovation and change. They also noted the positive consequences of involving educators throughout the state in the development of educational objectives, and in pilot forms of objectives-referenced tests that would prove useful for some teachers (see also: Browder, 1975, pp. 41-42; Kogan, 1986, p. 75).

**The Browder, Atkins and Kaya Model**

The “Performance Model” developed by Browder, Atkins and Kaya (1974) combined the twelve “critical elements” of the USOE Model with their own “imperatives” (p. 43). Their model included both critical and optional features, and was divided into four phases (see Table 3). In the Preliminary Planning Phase, needs were assessed and a preliminary change strategy developed. Based on the results of the needs assessment, a decision was made on whether or not to proceed to the next phase. The Formal Planning Phase involved the community and educational staff in the development of goals and performance objectives. Unlike other models, the needs assessment was undertaken before goals and objectives were developed. As well, those implementing the model could choose to involve the community and staff in repeating the needs assessment before goals and objectives were established. Unlike the USOE Model, which included the community to keep them informed of goals and to access community resources, the Browder Model involved the community in developing school goals and objectives. Thus it could potentially focus more specifically community needs. Furthermore, although the
Table 3

The Browder, Atkins and Kayo Performance Model

**Phase 1 - Preliminary Planning**
- assess needs (critical)
- develop preliminary change strategy (critical)
- consider the use of technical assistance and management systems (optional)
  - decide to move or not move to Phase 2

**Phase 2 - Formal Planning**
- involve the community and staff (critical)
  - repeat the needs assessment (optional)
  - repeat the change strategy development (optional)
- develop goal consensus and performance objectives (critical)
- consider the use of a plan-program-budget-system (optional)
- develop criteria for program evaluation (critical)
- decide to move or not move to phase 3

**Phase 3 - Program Implementation**
- develop staff before and during implementation (critical)
- implement program procedures (critical)
- consider using:
  - internal and / or external performance contracting (optional)
  - management-by-objectives (MBO), project management, and network monitoring procedures (optional)
- reach predetermined completion points of program efforts

**Phase 4 - Rendering the Account**
- evaluate the program (critical)
- report the results (critical)
- use an education program auditor (optional)
- make a cost effectiveness analysis (optional)
- determine the level of confidence issue (critical)
- clarify the nature of the results (critical)

**Note.** Adapted from *Who's afraid of educational accountability?* by L. Browder, 1975, pp. 43-45.
development of criteria for program evaluation was considered critical, the use of a plan-program-budget-system was considered an option.

In the Program Implementation Phase, attention was focussed on implementing the educational program around the goals and objectives determined in Phase 2. Although staff development was considered critical, the use of performance contracting, and specific management procedures like Management By Objectives, was optional. In the last phase, programs were evaluated and results reported. Although it was considered critical that the nature of these results be clarified, and that the level of confidence in the educational system be determined, a cost-effectiveness analysis and a program auditor was optional.

By dividing their model into four phases, the Browder, Atkins and Kaya’s Model was easier to understand and more manageable than the other models reviewed. It also encouraged more community and staff involvement in the critical areas of needs assessment and goals development. Furthermore, a needs assessment was undertaken before, not after, the development of goals. In this way, it could potentially provide more meaningful community involvement. As well, the use of external technicians and detailed budgeting systems was considered optional. Like the Michigan Model, this model did not specifically advocate the use of PPBS, but it did reflect its influence. Because the model enabled schools to opt out of external cost effectiveness analysis, reviews and program audits, it probably failed to satisfy the accountability demands of some.

**Levin’s Conceptual Framework**

Levin’s (1974) conceptual framework was unique because it recognized the political nature of accountability reforms, as well as the extent to which they reinforce the status quo. Levin designed his model to assist in identifying similarities underlying the “great diversity in the use of the word ‘accountability’” (p. 363). Furthermore, he attempted to provide a point of intersection for the discussion of accountability in the literature. Essentially, Levin expanded the organizational planning model to include a “feedback loop” that identified (1) the polity for its input into the goals of education, and (2) the social outcomes of education. Despite this, his model remained a highly rational organizational planning model, and like the other accountability models of its time, it
reflected an overwhelming concern with economic efficiency, and the “transition of data” to “maximize behaviour” (p. 381).

As noted in Figure 2, Levin’s (1974) four “concepts” of accountability were (1) performance reporting, (2) a technical process, (3) a political process, and (4) an institutional process. The framework itself was described by Levin as a “closed loop reflecting a chain of responses to perceived needs or demands; an activity or set of activities that emerge to fill those demands; outcomes that result from those activities; and feedback on outcomes to the source of the demands” (p. 375). Levin unified his concepts of accountability by placing them into four sequential stages: (1) the quest for information stage which was operationalized as performance reporting, (2) the mechanisms are developed stage which corrected deficiencies observed in the first stage, (3) the political stage which redistributed power through a political process, and (4) the institutional accountability stage which restructured education to make it more equitable. Levin also identified specific components of the accountability system, which he presented in an arbitrary ordering to illustrate the logic of the linkages he proposed. His components of accountability were: (1) constituencies, goals, political processes, and outcomes, (2) formulation and communication of objectives, (3) production of educational services, (4) outputs of education and their measurements, and (5) feedback to educational manager and polity.

Levin (1974) expressed frustration with the disproportionate amount of political power the teaching profession wielded. He considered it a deterrent to accountability. Other problems included (1) the lack of clear educational objectives for schools, (2) the “lack of incentives to ascertain prices and alternative production techniques through experimentation and evaluation” (p. 387), (3) the lack of incentives for measuring outcomes, (4) the problems in measuring outcomes, particularly the unique contributions of education when isolated from other factors, and (5) the difficulty in translating educational outcomes into social outcomes. He considered his model an ‘idealized’ model that would prove difficult to implement in practice.
Figure 2. Levin's Accountability System

DeMont and DeMont Action Model

The "theoretical framework" DeMont and DeMont (1975) developed incorporated accountability into an organizational model to permit "systematic scrutiny and revision of educational programs" (p. 5). Their model was intended to address both the question of an "improved educational product," and "problem solving strategies appropriate to the priorities and development needs of a professional staff" (p. 5). Reflecting a PPBS influence, they defined accountability as "an organizational support system which increases the problem-solving capability of individual professionals" (p. 5). They distinguished accountability from program management which they defined as "goal setting, programming, evaluation, and decision-making" (p. 5). They referred to accountability more specifically as the organizational policies and procedures that support the planning model.

DeMont and DeMont (1975) identified the components of accountability as the organizational policies and procedures related to (1) designating the primary accountability agent, (2) executing the internal program review, (3) providing for external program reviews, and (4) refining and developing programs (pp. 6-12). Despite their attempt to separate program management from accountability, the components of accountability were themselves highly focused on goal setting, programming, evaluation, and decision-making. For example, component one, designating the primary accountability agent, provided a matrix of who would be accountable for goal setting, programming, evaluation, and decision-making at the classroom, building and system levels. Furthermore, conducting program reviews and refining and developing programs is typically considered part of an organizational planning process.

In the final chapter of their book, De Mont and DeMont (1975) outlined a seven-step process for implementing accountability in the school district which is outlined in Table 4, below. While directed at organizational planning, their model focused more attention than most on identifying primary accountability agents at the various levels of the educational organization. For this they devised a series of checklists that could be used to ensure accountability agents were clear on their own roles as well as the roles of others in the educational infrastructure.
Table 4.

DeMont and DeMont Seven-Step Accountability Process

Step I – Assessing Present Accountability Needs
  - identifying the primary accountability agents
  - analyzing the internal review process
  - analyzing the external review process
  - describing program development
  (focused on specifying for change: goals and objectives, evaluation, human and material resources, as well as structure, methods and activities)

Step II – Establishing Appropriate Advisory Groups

Step III – Defining the Accountability Framework

Step IV – Establishing an Accountability Timeline

Step V – Training and Development of Staff

Step VI – Initiating the Accountability Program

Step VII – Evaluating and Refining Accountability Practices


Alberta Education Accountability Framework

In June of 1995, Alberta Education released, Accountability in Education: Policy Framework (1995b). It highlights “the steps Alberta Education will take, under the direction of the Minister, to work with school boards to improve accountability at the provincial and local levels” (p. 2). Even in name, the Alberta framework reflects PPBS. Also referred to as a “Provincial and School Board Planning, Budgeting, Assessing, Reporting and Improvement Cycle” the model illustrates a cyclical process in which budget targets are linked to performance measures and results (see Figure 3). The key “principles about accountability in education” are identified to address the various components of the provincial education accountability framework (see Table 5),
The accountability processes promoted in the policy framework are: (1) planning, goals and strategies, (2) performance measures and reporting, and (3) communicating and using results. Under **Planning, Goals and Strategies**, school boards are directed to develop three-year business plans (more recently referred to as education plans) that incorporate at least six of the nine provincial goals, and eight of the 40 provincial strategies. Schools, in turn, are required to include three of the required provincial goals, and any relevant provincial strategies, in the development of their school plans. For both school boards and schools, goal nine, increasing public accountability, is a required goal.

Under **Performance Measures and Reporting**, schools are required to publish their “results reports” to the school boards by November, and school boards are directed to publish their Annual Education Report by November 30. Both school board and school reports must include provincial measures in their results reports. School boards are required to include an overview of their (1) aims and objectives, (2) goals and strategies, (3) results and measures, (4) audited financial results, (5) performance trends and provincial comparisons, (6) staffing and student enrolment, and (7) improvement plans. They are also required to include, (1) percent of students who achieve the acceptable standard and the standard of excellence on: provincial achievement tests, and diploma examinations, including participation rates, (2) percent of parents who are satisfied with their children’s schooling and the quality of information from schools about their children’s progress and educational achievement, (3) percent of students who are satisfied with their school overall; with variety and challenge in classroom and school activities; with opportunities to make decisions about their learning and career paths; clarity of expectations for their learning, behavior, and involvement at school; and the help and support they receive from school staff, (4) percent of school jurisdiction spending on instruction, and (5) spending per student per school year.

Under, **Communicating and Using Results**, both school boards and schools are required to report annually on their education plans and performance measures. They are also required to consider school councils as key participants in communicating local results and in suggesting ways to improve education at the school and school board levels based on those results.
Figure 3. Alberta's Accountability Framework


Table 5

Principles About Accountability

1. provincially mandated goals, strategies, and measures for school boards and schools
2. additional goals, strategies and measures to reflect local needs
3. the development, by school boards, of policies and process for schools to address school planning and reporting
4. the determination by schools, in accordance with board policy, of additional goals, strategies and measures to reflect local needs, and to be responsive to advice from the school council
5. the phase-in of provincially mandated reporting requirements for school boards in which student achievement, student programs and financial information are reported
6. the involvement of school councils as key participants
7. Alberta Education reports on the performance of the department

Table 6

**Alberta Education Goals of Education**

(1) Education is focused education on what students need to learn to achieve high standards

(2) Education in Alberta is responsive to students, parents and communities

(3) Students have access to the support services they require

(4) Teaching in Alberta is consistently of a high quality

(5) Information technology is integrated into education to enhance student learning and increase efficiency and flexibility of delivery

(6) The education funding system is fair, equitable and appropriate

(7) The education system is open and accountable for the achievement of results and use of resources

(8) Alberta Education is managed effectively and efficiently to achieve government goals


One of the goals of education in Alberta is that the education system will be open and accountable for the achievement of results and the use of resources (see Table 6, above). The accountability policy framework developed by Alberta Education is clearly focused on strategic planning, that is, on establishing goals, budgets, performance objectives, evaluations and public reports. Public reports are used to outline the progress made towards the specific goals of education, often in an easy to read format with graphics to illustrate (cf. Alberta Education, 1998). In this way, it represents a more sophisticated version of the USEO Accountability Model of 1970. Like the USEO Model, it promotes parental involvement in the delivery of the education program, rather than in the determination of the curriculum. As well, it clearly reflects a business orientation.
Ontario's Assessment and Accountability Model

In February of 1995, a seven member advisory board of the Education Quality and Accountability Office (EQAO) was established in response to the recommendations of the Royal Commission on Learning (EQAO, 1995). With an estimated annual budget of $15 million, the mandate of the EQAO was to (1) develop English and French-language tests and manage their administration in co-operation with school boards, (2) evaluate the results of the tests and report them to the public, (3) make recommendations to the government to improve the quality of education, (4) manage Ontario's participation in national and international testing, (5) conduct research on best classroom practices, (6) collect quantitative and qualitative data to evaluate the effectiveness of the education system, (7) report publicly each year on testing results and related system evaluation (EQAO, 1995).

The Assessment and Accountability Model (1996) is divided into four quadrants: (1) Curriculum, (2) Assessment, (3) Reporting, and (4) Improvement (see Figure 4). Curriculum describes an outcomes based curriculum that outlines both the general results expected and the expected range of student achievement. It was developed to be implemented in grades 1 to 8 in September of 1997, and provides detailed descriptions of the knowledge and skills that students are expected to acquire in language and mathematics at each grade level. A similar, detailed curriculum was developed for Science and Technology, History, Geography, Physical Education, and Arts in 1998 (Ontario Ministry of Education, 1997).

The assessment quadrant of the EQAO model requires student results on standardized tests of achievement to be used as a means of determining accountability. The EQAO recommended the development of a "culture of assessment" to help improve the quality of Ontario education (October, 1997). As Joan Green, EQAO Chief Executive Officer explained, "Success for students requires clarity about curriculum and standards, reliable testing of achievement, and open, responsible reporting of the results, to ensure that everyone knows where we stand and where we should be going" (November, 1996). Grades 3, 6 and 9 students are now being tested regularly in reading, writing and mathematics. Beginning in September 1999, grade 11 students were included in the
Figure 4. Ontario’s Assessment and Accountability Model


yearly testing. Ontario students are also included in International Mathematics and Science Study (TIMSS) testing and School Achievement Indicators Program (SAIP) testing.

In the third quadrant of the accountability model, Reporting is related to the reporting of learning outcomes as outlined in the new curriculum, as well as the reporting of TIMSS and SAIP test results. In addition to the EQAO and Ministry of Education, reports are made available to the public through the Internet.

The last quadrant of the Accountability and Assessment Model is focussed on improvement which is considered to have occurred when the results of assessments are used to improve programs and student achievement. The EQAO requires that each school board develop and implement improvement plans based on their analyses of the assessment data. An example of an action plan is the Peel Board’s plan which is available on the EQAO web site. Its four main areas for improvement are:
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<th>Planning</th>
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1. Identify specific teaching and learning practices that lead to improved learning, and include steps required to promote these practices.
2. Outline a program of professional development that will support teachers in acquiring and expanding relevant knowledge and skills.
3. Use system wide achievement results when formulating plans.
4. Include specific actions that involve educators, parents, and the community.

(EQAO, 1999)

Dr. Stephenson, EQAO Vice-Chair suggested, with reference to the 1997 grades 3 and 6 assessments, "If we had this kind of information 20 years ago, I think we'd be in a marvellous state right now. We will be building on it annually and it will give us the factual basis necessary to really improve the educational program" (November, 1997, p. 3).

The Ontario Assessment and Accountability model is similar to the Alberta Accountability Model, as well as to the other accountability models reviewed, in that it focusses on assessment as measured by standardized tests as a way to increase accountability. It also requires the development of action plans as a way to ensure progress is made toward the achievement of predetermined goals.

Macpherson's Community Development Model

Macpherson's (1996) Community Development Model arose from his research on teachers' policy preferences concerning accountability. Macpherson used the concept of "touchstone" to "generate a moral, political and practical mandate termed 'professionalism'" (p. 237). Macpherson's (1996) model outlines a six step planning process. However, it includes a significantly higher degree of teacher involvement than was typical in the other models reviewed. For example, Stage One begins with the development of a philosophy as a means for clarifying organizational purposes and for establishing a learning organization, and Stage Two involves the development of strategic plans through a collaborative process. At this stage, performance indicators are also negotiated and a professional development strategy is developed. Stages Three and Four focus on the political and cultural development of schools as efforts are made to communicate priorities and values, and to increase school commitment to them. Attention
is also directed around the development of a supportive school and classroom environment. Stage Five is focussed on the development of management through the creation and implementation of policies, the development of support structures and processes, and the management of resources. In the final stage, appraisal and feedback systems are developed, as are formative evaluation systems. In addition, outcomes and attitudes are monitored. Because Macpherson's model is cyclical, the processes begins again as attention is refocussed on philosophy.

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**Figure 5.** Macpherson's Model of Community Development

Macpherson (1996) did not elaborate on his model, and instead reviewed his research findings. Based on them, he called for the development of a professional community of educators as a prerequisite for the development of a school community of stakeholders. The two major findings of his research were that (1) accountability policies need to cohere with a communitarian model of accountability, and (2) the residual presence of individualistic professionalism needs to be diluted by professional development that provides teachers with regular and authentic participation in the co-leadership and co-governance of school communities (p. 237). According to Macpherson, a focus on communitarianism and authentic participation is required to “enable teachers to simultaneously reconstruct their theories of accountability and professionalism in a supportive community context” (p. 237). In his research he found that the majority of teachers called for a communitarian theory of mutual accountability.

Technically, Macpherson’s (1996a) community development model is similar to the other organizational planning models reviewed. In this respect, his model is surprising considering the criticism he levies at rational thought and structural functionalism throughout his book. However, Macpherson pays significantly more attention than the other models to the inclusion of teachers in the active development of learning communities. It is clear from his discussion that teachers should be highly involved in school decisions, including decisions related to governance. In addition, two of Macpherson’s stages are focussed specifically on political and cultural development. In this respect, he provides a more sophisticated model that recognizes the need to consider the political and cultural dimensions of school organizations, and the extent to which reality is socially constructed.

Because Macpherson’s (1996) community development model is centred around the school community, it provides an example of a professional model of accountability in which the locus of control is located locally. Therefore, it represents a form of responsive accountability in which profession educators make substantive decisions about the educational environment of schools. It accepts the belief that professionals possess the training and expertise to make the best decisions for the development of a positive, and thus accountable, learning environment.
Input-Process-Output Models

A number of accountability models appearing in the literature can be categorized as input-process-output models. These models are one-dimensional frameworks that "simply take[] the educational process and break[] it into what goes in, the process of education, and the outputs achieved" (Anderson, 1990, p. 68). In the past, input-output models were promoted as a way to develop an educational budget that related cost to actual activities (ie. the Hillsborough Model). More recently, however, input-process-output models are used to increase the visibility of resources, and help to control education through a means other than regulation. Indicators are not unique to education, and have become popular in both private and public sector organizations around the globe.

The models reviewed in this section include those developed by the OERI State Accountability Study Group (1988), the National Centre on Educational Outcomes (NCEO) (1998), the National Association of State Directors of Special Education (NASDSE) (1998), Archbald (1996), Maheu (1995), and Mawhinney (1995).

The OERI Accountability Model

The Organization of Educational Research and Improvement (OERI) Accountability Model (1988) combines two indicator models that were developed by Shavelson, McDonnell, Oakes, Carey, and Picus (1987) for the RAND Corporation. It places RAND’s "simple (input-process-output) model" above a "patchwork model" (also referred to as a complex model) in which the various inputs, process and outputs of public education are visually related to the more complex educational system (see Note in Figure 6). The RAND Education Model is focussed specifically on math and science achievement, and on showing the linkages that exist among the various elements of the education system (see Figure 6).
Figure 1.—A simple model of the educational system

<table>
<thead>
<tr>
<th>Inputs</th>
<th>Processes</th>
<th>Outputs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal and other resources</td>
<td>School quality</td>
<td>Achievement</td>
</tr>
<tr>
<td>Teacher quality</td>
<td>Curriculum quality</td>
<td>Participation</td>
</tr>
<tr>
<td>Student background</td>
<td>Teaching quality</td>
<td>Attitudes and aspirations</td>
</tr>
<tr>
<td></td>
<td>Instructional quality</td>
<td></td>
</tr>
</tbody>
</table>

Figure 2.—A complex model of the educational system showing links among elements

- Fiscal & other resources
  - [PPE]
  - [% of personal income for education]
  - Beginning teacher salary
  - Average teacher salary
  - Resource adequacy
  - Facilities
  - Class size/teaching load

- Teacher characteristics
  - Teacher descriptors
  - Experience
  - Comfort with subject matter
  - [Recency of educational enrichment]

- Student background
  - Gender, race/ethnicity, parents' education
  - Course taken, grades (high school)
  - [Courses taken by the college-bound]

- Curriculum
  - Textbook & materials use
  - [Current coverage]

- School characteristics
  - [Math & science course offerings]
  - Instructional time (elementary)
  - Course-taking requirements
  - Dropout rate

- Achievement
  - Math & science achievement
  - [Achievement of college-bound students]

- Participation
  - Extracurricular participation in math & science

- Instruction
  - Access to lab equipment & computers
  - Homework
  - Teaching methods

- Attitudes/aspirations
  - Attitudes toward math & science
  - [Intended college major]

Figure 6. OERI's Accountability Model

(See note on following page.)

**Archbald's Model of Indicators for School Choice**

Archbald’s (1996) model of indicators was adapted from a 1988 version of the OERI Model discussed above. It was developed to evaluate school choice programs after observing a “scarcity of information” on how effective the choice programs had been, and noting that few efforts had been made to “record the process carefully or to document results” (pp. 88-89). Adding to his own observations, Archbald cited the following work of Sosniak and Ethington (1992):

> The question of whether public schools of choice will become a manifest part of the American educational landscape has already been answered — in the affirmative. While scholars argue about the desirability of policies of choice in public education, and about the forms such policies might take to achieve particular ends, school boards across the country are endorsing the idea and translating it into practice in multiple forms. (Archbald, 1996, p. 35)

Lacking a consensus on how to evaluate the changes brought about by choice, and how to measure them systematically, Archbald (1996) proposed system level indicators that could be used to to provide comparative information on processes and outcomes, and to contribute to indicator theory. In this way, he attempted to operationalize the concept of choice (see Table 8).
Table 8
Archbald's Simple Model for an Indicator System

<table>
<thead>
<tr>
<th>Input</th>
<th>Process</th>
<th>Output</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal resources</td>
<td>Organizational characteristics</td>
<td>Achievement</td>
</tr>
<tr>
<td>Teacher quality</td>
<td>Curriculum characteristics</td>
<td>Participation</td>
</tr>
<tr>
<td>Student background</td>
<td>Instruction characteristics</td>
<td>Attitudes</td>
</tr>
<tr>
<td>Other exogenous variables</td>
<td>Other school and district characteristics</td>
<td></td>
</tr>
</tbody>
</table>

As defined by Archbald (1996), input indicators are those over which the system has no, or little, control, at least in the short term. They include, staff, student and school resource variables, and community and socio-economic variables. Input indicators provide a context for the interpretation of policies and outcomes, and according to Archbald, there are no input variables that are unique to school choice.

Archbald (1996) divided process indicators into supply-side (producer) indicators and demand-side (consumer) indicators. He identified supply-side indicators as those reflecting the system's capacity to accommodate parental choice, and he included such indicators as (1) educational options for families, (2) access to those options — i.e. registration and assignment policies, (3) facility use and staffing, (4) information dissemination such as a parent information department, and (5) transportation. Demand side indicators could include such things as, (1) knowledge of policies, options and preferences, (2) parent choices made, (3) information-gathering activities related to school choice, and (4) satisfaction with the school choice process and the schools chosen. In Archbald's (1996) model, output variables "reflect the system's performance on educational goals such as academic achievement, student behavior, parent satisfaction, attendance and graduation" (p. 100). Although not listed as an output, Archbald notes his belief that school choice can empower parents, help children, and improve schools (p. 104).

Despite his efforts to develop a model of indicators, Archbald (1996) admitted that
the “outcomes of these policies are impossible to evaluate because of the lack of agreement and understanding concerning what conditions constitute school choice and the small supply of empirical studies” (p. 105). Yet, he notes, indicators are needed to define the nature of school choice and to measure its prevalence and effects, a prerequisite for monitoring and evaluating choice policies.

**The NASDSE Model for Balanced and Inclusive Accountability**

The National Association of State Directors of Special Education's (NASDSE) (1995) Accountability Model was developed to ensure “that all children, including those with disabilities, benefit from their educational experience through equal access, high standards and high expectations, and become caring, productive, socially involved citizens who are committed to life-long learning” (Ysseldyke, Krentz, Elliott, Thurlow, Erickson & Moore, 1998). Included as part of their report, *Vision for a Balanced System of Accountability*, the model was developed to help ensure a balanced and inclusive accountability system for special needs students. Its purpose was to balance the accountability of three major components of the education system, (1) inputs and processes, (2) system standards, and (3) student learning outcomes (see Figure 7). The NASDSE model was created as a response to the perception that an overemphasis on procedural matters had resulted in a high exclusion rate of students with disabilities from system assessments and inadequate accountability for individual student achievement.

Shaped as a triangle, the accountability model visually depicts the notion of balance. However, by placing inputs and processes into one category (perhaps because of the perception that special needs students had been left out on the basis of procedural constraints) the model fails to provide the balance between the three “poles” as intended. This model provided the basis for the National Centre on Educational Outcomes (NCEO), Framework of Accountability (1998) discussed below.

**The NCEO Framework for Educational Accountability**

In the early 1990s, the National Centre on Educational Outcomes (NCEO) “worked with hundreds of stakeholders to develop a conceptual model of educational results and indicators to guide the accountability process” (Ysseldyke, et al., 1998, p. 3). With the passage of the *Goals 2000: Educate America Act* in 1990, the *Improving
Schools Act, and the Disabilities Education Act (1997), progress reports on the number and performance of students with disabilities who take regular assessments became a priority for states. Because they were required to have developed and implemented alternate assessments for students with disabilities by July, 2000, they have invested large amounts of resources in the development of assessment and accountability systems.

Figure 7. The NASDSE Model for Balanced and Inclusive Accountability

Figure 8. The NCEO’s Framework for Educational Accountability

In 1996, a series of invitational conferences were held to further the NASDSE's Framework for Accountability. Over a period of years, and with widespread consultation, the NCEO's Framework for Educational Accountability was developed (see Figure 8). Designed to be used for the development or revision of district and state assessment and accountability systems, it was also intended to serve as the basis for the design of alternate assessment systems. The model itself is circular, and highlights the interconnected nature of inputs, processes and outputs. It also outlines domains of indicators at each level. Process indicators focus attention on student oriented domains such as participation, family involvement, and accommodation, as well as practices at the state, district, school and classroom levels, reflecting the desire to ensure inclusion. It also outlines output indicators such as literacy, physical health, responsibility and independence, personal and social well-being, and academic and functional literacy.

**Maheu's Model for Organizing Categories of Indicators**

In Canada, attention has also been focused on the development of indicators as a way to enhance accountability in public education. The model developed by Maheu (1995) for Quebec provides an example of a simple and systematic input-process output accountability model for organizing indicators into categories (see Figure 9). According to Maheu, *results* indicators are often considered the most important, and, although they are most often derived from predetermined objectives, in Quebec, they were developed.

![Figure 9. Maheu's Indicator Model](image)

from existing data on graduation rates, access to higher education, and entry into the workforce. Because of the perceived lack of learning indicators, national and international test results, such as SAIP and IAEP were also included in this category. Process indicators are identified as statistics related to student drop out rates, rates of students falling behind, and rates of those repeating a year. Context indicators include statistics comparing Quebec education with other regions of Canada, the US and France, as well as statistical measures calculated over a number of years. Input indicators are focussed primarily on resources spent on public education.

According to Maheu (1995), the move to develop indicators in Quebec has provided the Department of Education with direction that had been lacking previously. For example, the development of indicators directed at student graduation rates, “spurred the government to establish [it as] an official objective” (p. 63). The trend toward the development of indicators is likely to continue, given the focus on decentralizing education in Quebec.

**Mawhinney’s Monitoring Framework**

Mawhinney’s (1995) Monitoring Framework (see Table 9) distinguishes itself from other input-process-output models in that it was “developed as a heuristic to frame the issues and questions identified in current research and policymaking as critical components of accountability systems” (p. 505). Adapted from Dunn’s (1981) policy model, Mawhinney’s framework identified two dimensions of policy actions and outcomes as a way to analyze whether the systems of regulations and incentives proposed by Ontario’s reforms initiate and sustain a process for school improvement and accountability, or whether they represent minor revisions of existing systems” (p. 509). Mawhinney referred to the work of O’Day and Smith (1993) for their recommendation that a more coordinated and systematic approach to educational reform is required to ensure institutionalization. As discussed previously in this chapter, and as outlined by Mawhinney (1995), Ontario has implemented a vast array of educational reforms including, (1) a common outcome based curriculum, 90% of which is developed centrally, (2) regular province wide testing, (3) school achievement indicators, (3) a common report card, (4) an Education Quality and Accountability Office, (5) a College of
Teachers and (6) school-parent councils whose role includes the determination of appropriate student outcomes and closer supervision of the process by which they are met.

From her investigation, Mawhinney (1995) concluded that a new regulatory regime had been created in Ontario, and that the “accountability initiatives proposed by Ontario’s New Foundations reforms do create new structural organizations and administrative processes” (p. 517). In other words, the changes to inputs, processes and outputs were significant enough, and coordinated enough, to create substantive changes in Ontario education. Mawhinney noted, however, that the focus on quality, results and accountability did not in and of itself ensure ongoing learning and continuous improvement.

Table 9

Mawhinney’s Monitoring Framework for Accountability

<table>
<thead>
<tr>
<th>Policy Actions</th>
<th>Policy Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Inputs</strong></td>
<td><strong>Processes</strong></td>
</tr>
<tr>
<td>Allocative</td>
<td>Administrative</td>
</tr>
<tr>
<td>Regulatory</td>
<td>Organizational</td>
</tr>
<tr>
<td></td>
<td>Political</td>
</tr>
</tbody>
</table>

Categories of Accountability Techniques

Many of the recent accountability models and frameworks that appear in the literature are frameworks that categorize of the various accountability techniques used in education. In this section, six accountability models are reviewed; three that reflect the British experience; three that reflect the American experience. The models reflecting the British experience were developed by (1) Kogan (1986), (2) Simkins (1992) and Halstead (1994). The models reflecting the British experience were developed by (1) Darling-Hammond and Ascher (1992), (2) Elmore and Associates (1990) and (3) Kirst (1990). Kogan (1986) identified three ‘modes’ of accountability, Darling-Hammond and Ascher (1992) five ‘mechanisms,’ Simkins (1992) four ‘models,’ Burgess (1992) seven ‘differentiated forms,’ Kirst (1990) six ‘approaches,’ and Elmore and Associates (1990) three ‘models.’ A summary of these categories can be found in Table 12 (p. 65).

Kogan’s Modes of Accountability

In his discussion of accountability, Burgess (1994) concluded, “In searching for definitions of accountability, and the form accountability can take, there is still no better source than the review conducted by Kogan in the mid-1980s in which he looked at accountability in terms of models and frames for analysis” (p. 137). Indeed, Kogan’s (1986) accountability model continues to receive attention in the education literature and models developed afterward continue to reflect his influence (Ouston, Fidler & Earley, 1998; Kuchapski, 1998a, Macpherson, 1996; Burgess, 1994; Scott, 1994; Lello, 1996).

Kogan (1986) developed his model to subject the ‘problems’ of accountability to reflection and analysis by linking the various accountability proposals to “normative political theory, and then to the analysis of values and affect, and of epistemology or the structure of knowledge” (p. 1.5). He related the processes developed to increase accountability to the political models that legitimize them, and thus, to the assumptions about human nature and the way learning occurs that is embedded in those models. His framework consists of three modes of accountability, (1) public or state control, (2) professional control, and (3) consumerist control (which is subdivided into participatory democracy and market mechanisms). Each mode serves a different purpose and makes different assumptions about the way society ought to work (see Table 10).
According to Kogan (1986), each mode of control legitimizes specific and different types of structures. For example, accountability models developed from the perspective of public or state control tend to be “hierarchical, bureaucratic, public contractual or coercive” (p. 40), and are characterized by a managerial hierarchy, clearly defined lines of command, and top-down external reviews. State accountability models developed in the UK and the US provide examples of this mode of accountability. As summarized by Scott (1994), from the public or state control perspective, “It is understood that the central body, having been legitimized by democratic means, has the right, in the last resort, to impose its views on schools” (p. 1). The ultimate goal of this mode is to increase organizational effectiveness and efficiency through a top-down system of social control.

Kogan (1986) suggests that accountability under professional control is focused primarily on teacher-self reporting, although he concedes that the hierarchical structures of professional organizations also play a role. He considers the two objectives of

<table>
<thead>
<tr>
<th>Dimensions</th>
<th>Public or state control</th>
<th>Professional control</th>
<th>Consumerist control</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purposes of accountability</td>
<td>Given and legitimized by democratic processes</td>
<td>Arbitrary, therefore to be determined by experts.</td>
<td>Arbitrary, therefore to be determined by clients.</td>
</tr>
<tr>
<td>Appropriate accountability processes</td>
<td>Bureaucratic structures and lines of authority. Hierarchical and one-way relationships and top-down external reviews.</td>
<td>Team based structures and expertise-based authority. Interactive relationships, internal and external reviews.</td>
<td>Temporary functional Contracted partnerships Political relationships and external reviews.</td>
</tr>
</tbody>
</table>

professional control to be, (1) to protect schools from the demands for “product-oriented” outcomes, and (2) to increase educational responsiveness to “clients” by increasing teacher autonomy (p. 41). Increasing accountability through professional autonomy is advocated by Elliot (1981) who noted that “The ‘responsively accountable school’ . . . enters into free and open communication with a variety of interest groups about the aims and nature of the education it provides. It works through dialogue rather than power and it must operate at the local rather than the more remote, bureaucratized level” (cited in Kogan, 1986, p. 41). This view is also expressed by House (1978) who advocates for responsive accountability, and Sockett (1980) who focuses attention on ethical practice as an alternative to results based accountability. As Kogan noted, “the belief in the professional control of schools carries with it assumptions, often implicit and unclarified, about the nature of democracy and participation” (p. 16). In contrast to state and public control, professional control assumes that accountability should be guided by principles of practice rather than by the results of pupil performance.

Kogan (1986) subdivides his last mode of accountability, consumerist control, into (a) participatory democracy or partnership in the public sector, and (b) market mechanisms in the private or partially private sector (p. 16). When viewed from a partnership perspective, consumerist control suggests that, “Clients should participate in a partnership and not a relationship where the client is dependent on the professional” (p. 50). Kogan refers to Joan Sallis (1979) who advocates a role for the parents in which there is (1) some consensus about objectives, (2) an exchange of information about methods, their limitations and implications, and (3) some dialogue about the success of what has been accomplished (cited in Kogan, 1988, p. 50). For Sallis, who views accountability as a task to be shared between the school and the parent, the vocabulary of consumerism was too limiting. Although Kogan credits Sallis with moving the argument forward, he criticizes her model for its failure to consider the “working of the larger, election-legitimated system (p. 51).

When viewed from a market perspective, accountability mechanisms are promoted as a way to improve public education through competition. Kogan (1988) refers to Coons and Sugarman (1971) who advocate the use of vouchers to shift control of schools to the
family through a simulated market economy. By allowing parents to become customers, free to choose among alternative schools, this model assumes that family control will replace community control, and that schools will improve through a process of individual choice. Kogan observed that “free market schemes share some of the assumptions of both the professional accountability and partnership modes” because of their rejection of the wider political-administrative system in favour of “negotiative relationships” at the local level (p. 53). Ouston, Fidler and Earley (1998), and Halstead (1994) observed that patterns of accountability set out in the 1988 Education Reform Act, as well as subsequent legislation in England and Wales, represent examples of consumerist control implemented through a market model (p. 108). Scott (1994) also noted that the National Curriculum reflects Kogan’s free-market consumerist model of accountability (pp. 51, 55), because teachers and schools are judged in relation to student performance on standardized tests of achievement.

Macpherson (1996) credits Kogan (1986) with identifying the relationship between accountability models and theories of state and knowledge (p. 44). However, he was critical of Kogan for “defining accountability too simply as the rendering of accounts between partners, and for underplaying formative and moral dimensions, especially the capacity of accountability processes and criteria to recreate moral economies” (p. 45).

Simkins' Four Models

Simkins (1994) developed his four models of accountability from the ‘prescriptions’ developed to reform education in the Great Britain and Wales (see Table 11). According to him, educational reforms “embody an attempt to improve education through changing significantly power relations within the education system” (p. 12). In other words, when it is commonly believed that something is substantially wrong with education, and there is some agreement on what that ‘wrong’ is, educational reforms are typically introduced. Simkins observes that both the diagnosis and the prescription for improvement are based on values that are ideologically situated. This is true even though the ideology may not be fully coherent, it may include internal inconsistencies, and it may not fit neatly into a ‘neo-liberal’ or a ‘neo-conservative’ political orientation. Yet, Simkins contends, educational reforms have strong ideological foundations.
Simkins' (1994) accountability model focuses on accountability reforms at the K to 12 level and his interest is in the managerial implications of those reforms. In his discussion, he divides reforms into four categories: (1) professional, (2) managerial, (3) political, and (4) market (see Table 11).

According to Simkins, professional accountability is premised on the assumption that educational quality is best ensured by granting professional autonomy to educational experts, for it is they who possess the knowledge and professional ethics to act in the best interests of their client -- the student (p. 7). From this perspective, the 'yardstick of quality' is good practice as defined by the profession, and as monitored by processes such as peer review, professional networks of information and exchange, LEA inspections and advisory teams, and HMI. Simkins concluded that this model, which dominated education in the UK until the end of the 1970s, has provided the focal point for policy debates of the past 15 years. Critics argue that the professional model is inadequate to meet the accountability needs of a complex society. In fact, the professional model is sometimes equated with 'no accountability.' Consequently, efforts have been made to promote mechanisms for reducing professional autonomy in an effort to increase the influence of other stakeholders.

| Table 11 |
| Simkins' Four Accountability Models |

<table>
<thead>
<tr>
<th>Professional</th>
<th>Managerial</th>
<th>Political</th>
<th>Market</th>
</tr>
</thead>
<tbody>
<tr>
<td>Key actors</td>
<td>Professionals</td>
<td>Managers</td>
<td>Representatives</td>
</tr>
<tr>
<td>Influence factors</td>
<td>Peer Review</td>
<td>Hierarchy</td>
<td>Governance</td>
</tr>
<tr>
<td>Success criteria</td>
<td>Good Practice</td>
<td>Effectiveness and efficiency</td>
<td>Policy conformance</td>
</tr>
</tbody>
</table>

The managerial model of accountability, in particular, is developed to subject professional autonomy to broader 'corporate' purposes (Simkins, 1994, p. 7). Under this model, accountability is facilitated through the establishment of clear organizational goals, and the development of a monitoring system to ensure effective and efficient progress toward the achievement of those goals. Simkins (1994) distinguishes between the hard and softer approaches. He defines hard approaches as those that focus on a clearly defined hierarchical structure, performance indicators, and the implementation of staff-appraisals and performance related pay. In contrast, softer approaches, although still hierarchical, are less stark, and rely on the establishment of a strong, achievement oriented culture to ensure high quality performance. Softer approaches still subordinate the role of the professional to that of the manager, who it is believed, holds ultimate responsibility for defining the mission of the organization and for establishing a culture to ensure organizational goals are met.

As described by Simkins (1994), the managerial model exists in two forms, both of which relate to the new powers granted to the Secretary of State. In the first, under powers granted through the 1988 Education Act, the Secretary of State is given increased accountability through the implementation a National Curriculum and national testing programs. In the second, accountability is provided through performance appraisals, the movement towards performance-related pay, at least for senior managers, and the development of action plans to improve schools.

Simkins (1994) also characterizes his third model, the political model, as a model intended to reduce professional autonomy. It is concerned with increasing the role of political representatives. He notes, "power has been transferred towards the specific stakeholder groups represented on governing bodies of schools and colleges and away from the wider local community as represented by the local education authority" (p. 9). This transfer occurs through legislation aimed at increasing the powers of the Department of Education and Science (DES), as well as the powers of stakeholder groups of governing bodies. As discussed previously, the Secretary of State is given increased authority over the curriculum and over judging the quality of education. Stakeholder groups receive increased control over personnel matters, the management of block
budgets, and the management of school premises. In the political model of accountability, educational success is measured with reference to policy compliance.

Simkins' (1994) fourth model of accountability, the market model, was developed to reduce the power of the other three models. This model is not concerned with changing the roles and power relations within the educational system, but rather with developing a competitive external environment in which schools must respond to the demands of their clients. This approach requires:

- individuals who can act as customers in the market for services;
- a number of supplier organizations with the capacity to meet customer requirements on a competitive basis;
- an information system which informs potential customers about the nature and quality of the services on offer;
- a resource-based link between customers and suppliers so that changing patterns of demand result in changes in the flows of resources to suppliers. (p. 11)

Furthermore, quality is understood with reference to client satisfaction, and excellence in schools is judged by their ability to attract students.

In the UK, market models of education have been promoted through (1) the establishment of grant maintained schools, (2) the linking of resources to enrolment through the operation of formula budgeting within local management schemes, and (3) the establishment of certain kinds of information (i.e. test results, school policies) to facilitate choice.

Simkins (1992) based his models of accountability on empirical observation, and consequently, developed them from the prescriptions advanced to reform education in the UK. Simkins points out that these reforms are ideologically situated, however, unlike Kogan's (1986) modes of accountability, Simkins does not relate accountability to normative political models. Rather, he emphasizes the extent to which all four models are legitimized by different ideologies, and the degree to which they are presently competing for dominance in public education.

**Halstead's Six Models**

Halstead's (1994) six models of accountability were developed out of his interest
in investigating dominance in accountability relationships as they occurred in Great Britain and Wales. Consequently, he developed a model that "combines the distinction between contractual and responsive accountability with the dominance of one of the three main parties to the accountability process -- the employer, the autonomous professional, and the consumer" (p. 149). To do this, he developed a matrix that first separated contractual accountability from responsive accountability, and then further divided these two forms of accountability into three stakeholder perspectives (employer, professional, consumer). As perceived by Halstead, contractual accountability is primarily concerned with outcomes and results, value for money, and improved control over decisionmakers. In contrast, responsive accountability concerns itself primarily with processes and decisionmaking, with stakeholder values and interests, and with improved interaction between decisionmakers and clients.

Under contractual accountability, Halstead identified: (1) the Central Control Model (employer dominant), (2) the Self-Accounting Model (professional dominant), and the (3) Consumerist Model (consumer dominant). Under responsive accountability he identified: (1) the Chain of Responsibility Model (employer dominant), (2) the Professional Model (professional dominant), and (3) the Partnership Model (consumer dominant).

**Employer Dominant**

Halstead's (1994) first model, the Central Control Model (contractual) emphasizes the role of teachers as employees under a contract of employment. It highlights the extent to which teachers are obligated to ensure taxpayers are getting value for their money, and emphasizes accountability through test results and the communication of those results to parents.

The Chain of Responsibility Model (responsive), on the other hand, acknowledges the complex relationships that exist between employer, practitioner and client groups, as well as the different types of educational decisions that "may reasonably be considered the domain of the different groups" (Halstead, 1994, p. 151). The model has three main features: (1) an initial distinction is made between those who make decisions, and those whose opinions, interests and requirements must be taken into
account, (2) the various groups of decision makers are ranked hierarchically, from elected representatives and their employees to local councils, and finally to teacher assistants, and (3) each link in the chain owes a special responsibility to specific interest groups. The Chain of Responsibility Model recognizes the need for mutual accountability relationships in addition to hierarchical ones. For example, it acknowledges that educational policies made without consulting professional educators are unlikely to be successful in the long term.

As outlined by Halstead (1994), disadvantages of the Chain of Responsibility Model include (1) a possible growth in bureaucracy, (2) power struggles between various links, and (3) the development of an implicit hierarchy of interests, for example, parents' interests may rank below the interests of taxpayers. In addition, Halstead noted that appeals to a higher link on the chain do not necessarily result in a "sympathetic hearing" for those making the appeal (p. 152).

**Professional Dominant**

The Self-Accounting Model (contractual) promotes professional autonomy and the role of teacher self-monitoring as a way to satisfy the requirements of contractual accountability. Examples of this model include the Cambridge Accountability Project (Elliott et al., 1981a, b) and the body of work by Becher, Erut and Knight (1981, p. 75ff.) who favor the voluntary accounting of school activities. Halstead noted the criticism assigned to this model by Sockett (1982, p. 544), Sallis (1988, p. 11) and Ball (1993, p. 4), but did not elaborate on it.

The Professional Model (responsive) represents a form of responsive accountability in which profession educators "claim the right to make final judgments and define the boundaries of their own accountability" (Halstead, 1994, p. 153). This right emanates from: (1) their professional training and expertise, (2) the professional standards educators have committed to when entering the profession, and (3) the professional autonomy teachers have historically enjoyed (p. 153). According to Halstead, the 1988 Education Reform Act moved education closer to this model by introducing greater local autonomy.
**Consumer Dominant**

The Consumerist Model (contractual) promotes consumer choice as the best way to satisfy the requirements of contractual accountability. It replaces central or professional control with free market mechanisms such as vouchers, or more recently, as exemplified in England and Wales, the “radical distribution of authority in educational matters” (Halstead, 1994, p. 151). The philosophy underlying the consumerist model “clearly lies behind the provisions of the 1988 Education Reform Act” (p. 151), is apparent in the principles of the Citizen’s Charter (1991), and is a fundamental premise of the 1992 Education (Schools) Act. He noted as well, but did not elaborate on, the strong criticism levied against the consumerist model by Sallis (1988), Jonathan (1989), Edwards and Whitty (1992), Ball (1993), Brown (1994) and White (1994).

Table 12

**Categories of Accountability**

<table>
<thead>
<tr>
<th>Researcher</th>
<th>Categories</th>
<th>Bureaucratic</th>
<th>Professional</th>
<th>Market</th>
<th>Political</th>
<th>Legal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kogan</td>
<td>3 modes</td>
<td>.public/state</td>
<td>.professional</td>
<td>.consumerist</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>managerial</td>
<td>.market</td>
<td>.participatory</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Simkins</td>
<td>4 models</td>
<td>.managerial</td>
<td>.professional</td>
<td>.market</td>
<td>.political</td>
<td></td>
</tr>
<tr>
<td>Halstead</td>
<td>6 models</td>
<td>.central control</td>
<td>.self-accounting</td>
<td>.consumerist</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>.chain of responsibility</td>
<td>.professional</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Darling-Hammond</td>
<td>5 mechanisms</td>
<td>.bureaucratic</td>
<td>.professional</td>
<td>.political</td>
<td>.legal</td>
<td>.consumerist</td>
</tr>
<tr>
<td>Elmore &amp; Assoc</td>
<td>3 models</td>
<td>.technical</td>
<td>.professional</td>
<td>.client</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kirst</td>
<td>6 approaches .performance</td>
<td>.professional</td>
<td>.market</td>
<td>.changing</td>
<td>.comply</td>
<td>.locus of control</td>
</tr>
<tr>
<td></td>
<td></td>
<td>.monitor/report</td>
<td></td>
<td>.comply</td>
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<tr>
<td></td>
<td></td>
<td>.monitoring/comply</td>
<td></td>
<td>.incentive systems</td>
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<td>.financial</td>
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</tbody>
</table>
The Partnership Model (responsive) is centred around two basic principles: (1) that the responsibility for educational decision making lies with all the major stakeholders, not just with one dominant group, and (2) that all parties share in the decision making process, either directly, or through representation. The three stages in this model include: (1) the pooling of ideas and the critical discussion of options, (2) the negotiation of rational or reasonable solutions, and (3) a general acceptance of the decisions reached and a willingness to follow through on those decisions (p. 153). As opposed to the Chain of Responsibility and Professional Models, under the Partnership Model, each member is accountable to the other members in the partnership but not to outside interest groups.

Halstead (1994) noted that although the Partnership Model is an interesting ideal type, it is difficult to implement in practice. For example, organizing all of the stakeholders who have a legitimate interest in a specific decision into a single committee with the power to make decisions (like a School Council) is often problematic.

According to Halstead (1994) the three models of responsive accountability assume the basic values of liberalism. The Chain of Responsibility Model stresses distributive justice, the Professional Model stresses autonomy, and the Partnership Model, democratic participation (p. 162). Because these values are not universally accepted, and situations of trust cannot be assumed to be present, Halstead suggested a liberal framework may not be appropriate for analyzing accountability in public education.

**Darling-Hammond and Ascher’s Five Mechanisms**

Darling-Hammond and Ascher (1992) developed their accountability model out of on American experience. They identified five mechanisms of accountability: (1) political, (2) legal, (3) bureaucratic, (4) professional, and (5) market mechanisms. As outlined by Darling-Hammond and Ascher, *political* accountability mechanisms are those mandated by legislators and school board members who face re-election at regular intervals. Under this mechanism, it is citizens who judge the "representativeness of their views and the responsiveness of their decisions" (p. 9). Consequently, the purpose of political mechanisms is to develop coherence between public policy and public services. As Darling-Hammond and Ascher note, this model requires sensitivity to stakeholder evaluation. Furthermore, although mechanisms of this sort are used to establish general
policy direction, they do not guarantee minority rights.

Legal accountability mechanisms are those established on the basis of legislation for the purpose of ensuring equitable access to public resources. Their focus, therefore, is on legislated rights and access to public services. It is the courts that determine which practices are appropriate for the laws concerning schooling, using processes such as evidence, argument and the interpretation of law. Although these mechanisms help to ensure individual and group rights, Darling-Hammond and Ascher (1992) point out that most educational decisions are, in fact, not subject to legal action.

Bureaucratic accountability mechanisms gain their legitimacy on the basis of hierarchy. Government agencies “promulgate rules and regulations intended to assure citizens that public functions will be carried out in pursuit of public goals voiced through democratic or legal processes” (Darling-Hammond, 1988, p. 9). Because the purpose of bureaucratic accountability is to provide students with an equal and uniform education, this form of accountability is best used in areas requiring standardized practices. Under this mechanism, teachers are held accountable for implementing curricular and testing policies that are most often prescribed at district and state levels. In-as-much as teachers cannot be held accountable for meeting the individual needs of students, bureaucratic accountability does not encourage student learning. Furthermore, “[i]n the bureaucratic model, teachers are viewed as functionaries rather than as well-trained and highly skilled professionals . . . the standard for accountability is compliance rather than effectiveness” (Darling-Hammond, 1988, p. 11).

Professional accountability relies on professional expertise as its basis of legitimacy. As opposed to bureaucratic accountability, professional accountability “seeks to create practices that are client-oriented and knowledge based” (Darling-Hammond & Ascher, 1992, p. 5). It assumes, for example, that student needs are too complex and idiosyncratic to be standardized or “prescribed from afar” (p. 6) and, therefore, professional accountability is directed at ensuring professional competence through the rigorous preparation and professional development of teachers. The focus of professional accountability is responsiveness to student (or client) needs. In this regard, it conflicts with bureaucratic accountability because it assumes that, for the most part, student
learning cannot be standardized. The aim of professional accountability is to improve student learning through an increased knowledge of successful teaching practices. Professional accountability, however, tends not to be sensitive to such public goals as cost containment.

As expressed by Darling-Hammond and Ascher (1992), market mechanisms of accountability gain their legitimacy on the basis of consumerism. The assumption of these models is that if governments allow parents and students (clients) to choose services that meet their needs, the resulting competition will increase educational quality by forcing schools to both become more responsive, and more hard working. Although some consumer choice over school and course selection already exists, market mechanisms favour greater choice through quasi-market mechanisms such as magnet schools, voucher systems and the privatization of schools. Darling-Hammond and Ascher suggest the need to consider measures other than changing schools that parents can use when schools are not meeting student needs. They suggest as well, that market mechanisms of accountability are not useful in instances when equity issues are a consideration.

Darling-Hammond and Ascher (1992) recommend professional accountability mechanisms for their unique ability to adapt education to the idiosyncratic needs of students. The complexity involved in establishing a system of genuine accountability requires “careful sorting of responsibilities and a thoughtful set of measures for assessing school effectiveness and student progress” (p. 1). For this, bureaucratic accountability mechanisms are lacking because, “Massive testing or any other data collection methods do not create an accountability system, nor does it create improvement in urban or non-urban schools” (p. 11). They suggest, instead, the need to develop indicators of school context, such as uninterrupted class instruction and administrative support for innovation.

Darling-Hammond began developing her mechanisms of accountability in previous articles (Darling-Hammond, 1989), and continued its development in subsequent work (eg. Darling-Hammond & Snyder, 1993). An excellent summary of Darling-Hammond and Ascher’s accountability mechanisms can be found in Macpherson (1996, p. 139).
Elmore and Associates' Three Models

Through their combined discussions, Elmore and Associates (1990) developed a triplex typology to contrast technical, client and professional models of restructuring, and thus, of accountability. For Elmore (1990), “the problem with schools is not lack of accountability, but accountability to too many diverse interests” (p. 23). The technical model of accountability is founded on the belief that “accountability must rely on systematic knowledge about what schools can do and on the development of technically sound measures consistent with this knowledge” (p. 22). It requires the establishment of goals and performance indicators, as well as the collection of performance data to determine progress made toward established goals. The technical model accepts the view that “school restructuring is accomplished by importing the best available knowledge about teaching and learning into schools, and transforming the structure of schools to correspond with that knowledge” (p. 14). Consequently, it promotes information-processing technologies and the introduction of new forms of instructional material as advocated by the rhetoric of effective schools literature.

The technical model can take several forms. Under a first form, teaching is conceived of as a routine technology, and direct instruction and a mechanistic form of school management are endorsed (Rowan, 1990, p. 53). A more ‘inspirational’ view of this form is that of strong control of inputs, but weak control of processes and outputs to reflect different conceptions of, and approaches to, teaching and learning. In a second form, the process-product research on effective teaching, patterns of practice and modes of organization are reliably associated with certain student outcomes (Elmore, 1990, p. 13), and it is believed that teacher behaviour can be changed to reflect reliable patterns of successful practice. Under a third form, less attention is focussed on teacher behaviour and more on classroom interaction as determinants of successful student learning. Classroom interactions include individualized learning, mastery learning, and student assisted learning. In all its forms this model of accountability gains its legitimacy on the basis of a managerialist ideology.

Elmore and Associates (1990) identified a professional model of accountability as one that utilizes collegial mechanisms of control and assumes that teachers need autonomy
on the job in order to modify procedures to accommodate unique student needs. Under this model it is necessary to consider teacher perceptions, particularly with regard to the conditions required for effective practice. Because effective teaching requires the exercise of personal judgment, the skills, values and predispositions of teachers are considered pivotal for teacher effectiveness. Consequently teacher access to new knowledge is promoted, as are strong ties to professional associations. This model rewards teachers for their acquisition of knowledge with higher status, material rewards and professional autonomy (Elmore, 1990, p. 16).

The third model of accountability identified by Elmore and Associates (1990) is the client model which suggests that “accountability is a matter of political and market control, not of expert knowledge or collegial influence” (p. 22). It assumes that the control of public education should ultimately rest with the electorate, and that school success should be judged by how well client needs are met. Teacher responsiveness to parents and to individual students relies on professional knowledge, and therefore, the client model is not necessarily inconsistent with the professional model (Raywid, 1990). Yet, under this model, expert knowledge is used to decide clients needs, and how those needs should be addressed.

The accountability model developed out of the work of Elmore and Associates (1990) is not unlike the models discussed previously. However, unlike Kogan’s (1986) accountability model, and similar to that of Darling-Hammond and Ascher (1992), no attempt was made to relate the accountability processes discussed to normative political theories. Yet, the tensions created by competing accountability models was recognized, and in his final analysis, Elmore (1990) suggested that restructuring should be directed at school level indicators that reflect the local goals of teachers and administrators rather than the goals of technical experts.

**Kirst’s Six Approaches**

Kirst (1990) developed his six approaches to accountability from observations of accountability techniques implemented in the US. Giving credit to Lorraine McDonnell (the RAND Corporation) and Henry Levin (Stanford University) for their assistance in developing his typologies, and making reference to the work of Darling-Hammond
Kirst (1989) and Levin (1972), Kirst identified the following six approaches to accountability: (1) performance reporting, (2) monitoring and compliance with standards, (3) incentive systems, (4) changing the locus of control, (5) changing the professional role, and (6) the market. More than the other accountability models reviewed, Kirst linked his approaches to actual examples in the US.

**Performance Reporting**

Kirst (1990) likened performance reporting to the audit report in business. Underlying this approach, he suggested, is the assumption that information *per se* will stimulate action for educational improvement. For example, parents (or state authorities) unhappy with school report cards may insist on improvement efforts. In the 1980s, performance reports were used as the basis for state interventions in education in New Jersey and California. They also provided the basis for rewards in the form of deregulations for qualifying schools in South Carolina.

Kirst (1990) noted the difficulties presented by performance reporting. For example, he observed that although Florida has mandated performance reporting since 1973, the reports have had little impact on local policy. Furthermore, he observed that performance reporting tends to overemphasize basic skills at the expense of higher order thinking, and usually fails to generate data on such information as course enrolment patterns. Kirst cautioned against the use of performance reporting to measure teacher effectiveness, and also emphasized the need to focus attention on variables that can be influenced by educators, such as the number of years a science course is required, as opposed to variables such as socio-economic status, which are beyond their control. Still, Kirst reported ‘promising developments’ in performance reporting, including the creation of a more robust set of indicators, and better alignment of curricular frameworks, tests and texts to allow greater overlap with classroom instruction.

**Monitoring and Compliance with Standards and Regulations**

Monitoring and compliance with standards and regulations includes both approaches that increase accountability through legal methods such as due process, and technical approaches such as budget audits. According to Kirst (1990), the key criterion for this approach is procedural compliance. Examples include individualized education
plans (IEPs) for handicapped children and the targeting of funds for special programs.

Incentive Systems

Incentive systems assume that inducements for specific actions will prompt educators to link performance information to specific policy outcomes. They assume, as well, that the educational system can be manipulated to ensure that these outcomes occur. This approach has been plagued with technical problems and has been resisted by professionals. It also leaves many issues unresolved, including the high correlation between test scores and pupil’s socio-economic background, and the dilemma of how to establish an optimal balance between monetary and nonmonetary rewards. There is also the concern that state deregulation may not be a significant enough incentive to change the behaviour of local educators.

Changing Locus of Authority or Control

From this perspective, the key to making schools more accountable rests with those who control education policy. The assumption is that education will improve if educators are held accountable to different groups than is presently the case. For example, “the radical decentralization of the Chicago schools . . . relies heavily on the redistribution of influence from the central office to school-site governing bodies with a parent majority” (Kirst, 1990, p. 9). The establishment of parent advisory councils, the implementation of school-site decentralization or community controlled schools, and the initiation of state takeovers of local school districts all provide examples of changing the locus of control.

In the US, citizens have historically tended to prefer a local rather than a state or federal influence on education. Therefore, strengthening school board policymaking capacity and performance is usually viewed as a strategy to increase accountability. Providing more management discretion at the local level, however, requires the consideration of which groups or individuals will be given control over school-site resources. On this subject, Kirst (1990) notes four viewpoints. The first is that of principal as site manager. From this view it is principals who should control resources and be held accountable for school success which is defined with reference to school site performance reports. This view is advocated by school effectiveness literature which promotes strong school leadership. A second view suggests that parents should control
site policy because it is parents who are ultimately the consumers of educational services, and because parents are the stakeholders most deeply concerned with the education of their child. From this view, parent-majority site councils should deliberate on, and make decisions about, school level policy. This view provides the foundation for Chicago's efforts to decentralize schools.

Under a third view, it is teachers who “should form a school site senate to allocate funds and personnel as well as decide instructional issues” because teachers cannot be expected to be accountable for pupil performance if they are simply following standardized instruction procedures (Kirst, 1990, p. 22). In addition, school-site policymaking is expected to enhance the professional image and self-concept of teachers, thereby increasing their professional abilities.

Under a fourth view, the school-site council should have ‘parity of membership’, in which no one stakeholder is considered superior. From this perspective, high school students may also be given a place at the table. Rochester, New York provides an example of this view. There, the teachers’ contract provides for their participation on school-site councils (Kirst, 1990, p. 23).

**Changing Professional Roles**

Various methods have been promoted for improving education by changing the professional role of the teacher, including: peer review; colleagues helping peers; the certification of outstanding teachers – with teacher majorities sitting on the boards; the devolution of policymaking to the school site – with teacher majorities on school-site councils; and school accreditation with teacher-controlled boards for initial licensing of graduates. Dade County, Florida provides an example of a district that has combined a changed locus of control and changed professional roles in order to increase accountability. The school-site council, which is teacher dominated, allocates resources, designs curriculum, and is involved in the hiring and firing of teachers. From this perspective, the principal is considered to be more of a coach than as a foreman, and teachers are evaluated by peers and department heads.

**Market**

As already noted in the accountability models reviewed, Kirst (1990) observed a
rising interest in the market as a mechanism for educational accountability. He also noted that free market systems have never really been tested in the US because of the obstacles to vouchers (an extreme version of a market model), political resistance, and concerns about equity. However, limited versions of market models, such as the Minnesota open enrolment plan, magnet schools and tuition tax credits, have been implemented. Kirst observed a variety of problems that the mechanisms of choice present. For example, the Minnesota plan, while “still too limited to evaluate... appears to involve less than 3 percent of the total students” (p. 23). Citing a report of the Education Commission of the States (1989), Kirst cautioned that (1) choice is not a panacea and must be linked with other school improvement efforts, (2) it is not a low cost improvement, when done properly, it will involve new investments in education (such as busing), (3) it must offer diversity and quality if it is to assist schools in developing unique features, (4) it must be well planned and include attention to school improvement and equity, (5) it must be carefully implemented to ensure political opposition is avoided, and students are provided with equal opportunities to enter their school of choice, (6) it is also available for those students who stay at their schools, and (7) it includes procedures for ensuring racial balance and racial integration.

Kirst’s (1990) six approaches to accountability were based on an investigation into accountability techniques that have been utilized in the US. The possibilities presented by these strategies were highlighted, as well as the problems inherent in them. Despite his recommendation that different approaches be utilized, Kirst noted that, much of the struggle in accountability has focussed on a single conflict between political accountability which requires, on the one hand, that schools be answerable to citizens and their elected representatives for educational results, and the professionalism of educators that implies, on the other hand, that they possess sufficient discretion to make judgments about adapting instructional strategies to particular student characteristics. (p. 15)

The tension created by the various forms of accountability reflects the extent to which accountability has been advanced as a technique for shifting the locus of control in public education.
Other Models

Two accountability models that appear in the literature are worthy of note. One is that developed by Wagner (1989) to predict the strength of an accountability relationship. The other is actually an evaluation model developed by Lundgren (1990). Both are reviewed briefly in the section that follows.

**Wagner's Model**

Wagner (1989) concluded his philosophical inquiry into educational accountability with the development of a matrix intended to predict the strength of an accountability relationship. He combined two "elements and principles" which were "forms of accounting: requirements/suitability factors" and "probability of compliance" (p. 140). He concluded that "if probability of compliance increases or the accounting form becomes more suitable, the relationship is strengthened, whereas a decrease in either would tend to diminish or weaken it" (p. 140). According to Wagner, the accountability relationship will be strongest when both the probability of compliance and the suitability of the accountability requirement are high.

Figure 10. Wagner's Accountability Model

Lundgren’s Four Models for Governing Education

Lundgren’s (1990) model illustrates four models for the governance of education (see Table 12). Its purpose is to provide a way to analyze evaluation issues presented in a decentralized context, such as that which exists in Norway. Maxwell (1996) referred to Lundgren’s (1990) work as a conceptualization of accountability, although Lungren himself developed it as an evaluation model. Because evaluation has become such a central component of accountability, and because it can easily be adapted for understanding accountability policies, it is included in this chapter.

Lundgren’s (1990) matrix consists of a local/central dimension and a political/professional dimension. As noted by Maxwell (1996), combining the central/local and professional/central dimensions of accountability into a matrix makes it “relatively easy to explore the possible variants of accountability” (p. 19). As viewed from this model, accountability can emanate from the political centre (the provincial department of education), or from the professional centre (the teachers’ union). Alternatively, accountability can come from a local political group (a Parent Advisory Council), or from a collegial network. Accountability can also arise out of a combination of the four.

<table>
<thead>
<tr>
<th></th>
<th>Political</th>
<th>Professional</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Central</strong></td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td><strong>Local</strong></td>
<td>C</td>
<td>D</td>
</tr>
</tbody>
</table>

**Table 13**
Lundgren’s Four Models for Governing Education

Lundgren's (1990) model highlights the interrelationship between political and professional power in education. As Lundgren notes, "On the one hand it is a question of where the power is. On the other hand, it is a question of who has the power" (p. 30). By shifting in the locus of control in education, advocates believe accountability will increase.

**Summary and Discussion**

As this chapter reveals, the accountability models discussed in the literature are focussed almost exclusively around processes and mechanisms that have been developed (or proposed) for increasing accountability in public education. Organizational planning models prescribe a rational planning process for increasing accountability in organizations. Reflecting the ideology of PPBS, these models direct efforts toward the establishment of goals and objectives, and the development of structures and functions to achieve those goals. Models of this sort tend to place significant emphasis on planning and evaluation, and certainly, as Gagnon (1995) noted, "Public policy cannot be done in any rational way if one does not consider the goals or the reasons of the policies" (p. 119). Organizational planning models have their place in education, for they help to delineate lines of responsibility, and thus help to increase transparency and establish direction in organizations. This interpretation of accountability has been pervasive in education, where, "The accountability impulse is built on the belief that once goals are clearly defined and stated in behavioural terms, they can be measured, and funding can be linked to these results" (Cibulka & Derlin, 1995, p. 481). Now, as in the past, organizational planning models are promoted as a response to 'technological advances,' 'the pressures of the time,' and the desire for 'cost effectiveness' in education. Only Levin's (1974), and later Macpherson's (1995) planning models note the political dimensions of accountability processes, and the extent to which they are situated in, and contribute to, the larger society.

Input-process-output models fit comfortably into organizational planning models, and indeed, PPBS was promoted in education as a way to "relate[] the out-put oriented activities . . . to the in-put oriented resources" (Anton, 1971, p. 262). Today, more than in the past, attention is being directed toward the development of indicators to provide
measures of school accountability. No doubt, part of the increased focus on indicators reflects our increased ability to collect data. It also reflects a belief that market sensitive measures of results are more effective than bureaucratic regulations for controlling education.

The various accountability models that categorize procedures for operationalizing accountability in education all identify bureaucratic, professional and market approaches. Some also distinguish political and legal approaches. Often the scholars who developed these models indicate a preference for a particular approach. For example, Darling-Hammond and Ascher (1992) promote professional accountability; so does Simkins (1992). Elmore and Associates (1992), on the other hand, promote market models, and Kirst (1990) advocates for a variety of accountability approaches to meet the needs of different stakeholder groups.

All the accountability models reviewed in this chapter conceived of accountability as a process, not an idea. For this reason, it can be argued that none of them are accountability models in the true sense of the word because they are not centred around the idea of accountability, but rather are models for 'operationalizing' accountability in organizations. Because these models are not centred around the idea of accountability, they "lack the conceptual capacity to pull together the disparate pieces of the accountability puzzle" (Kuchapski, 1998a, p. 186). For example, it remains unclear just what part of the concept of accountability they actually are expected to help create. Furthermore, no attempt is made to clarify the normative visions of education these frameworks promote. To discover what lies at the centre of the idea of accountability, it is necessary to look more closely at the language surrounding accountability, and what it is that we have come to expect of the term.
CHAPTER THREE: INTRODUCING A CONCEPT

accountability  the quality or state of being accountable (being able to give an answer or explanation; an obligation or willingness to accept responsibility or to account for one’s actions. (Merriam-Webster, 2000)

If, as Austin (1979) suggests, the foot of the ladder is the foot of the letter, then inquiries into accountability must must include attempts to uncover the various meanings and purposes of the word. This chapter begins the inquiry by briefly reviewing (1) the family of words that have historically surrounded accountability, (2) the facts related to its formation, and (3) the development of its meaning. To do this, the chapter reviews accountability’s etymology, and it contrasts accountability with its close synonym — responsibility. It also reviews the discussions that have arisen from the part of accountability defined as the “imperative to render an account.” It assumes that the emphasis on accountability as a means for improving education brings with it an obligation to investigate more closely what is meant by the term. It assumes, as well, that if this meaning is more clearly understood, a conceptual core for an accountability framework can be developed.

Etymology

The idea of accountability has a long history, dating at least to Ancient Greece where citizens were held directly accountable to the demos. It also appears as an idea in the Bible and in the Quran which teach that everyone will ultimately be held accountable to God. For example, in St. Matthew, xii, 36 states that “[e]very idle word that men shall speak, they shall give account thereof in the day of judgment.” Similarly, the Quran states that “Every person is responsible for his own deeds, and everyone has a book, a register of acts in which all deeds — small or great are written down” (Al-Safi, 1992, p. 81; cited in Bajunid, 1995, p. 82). As well, both the Quran and the Bible teach that those who do not live their life in accord with God’s word will be punished. The Quran notes, “They
denied our Signs, and God called them to account for their sins. For God is strict in punishment" (003.011).

As well as being accountable to God, The Bible teaches that individuals must be accountable to their earthly lords. St. Luke xvi, 1-2 tells the story of “a certain rich man, which had a steward; and the same was accused unto him that he had wasted his goods. And he called him, and said unto him, How is it that I hear this of thee? Give account of thy stewardship.” The steward was obligated by his position to render an account of the way he had handled the affairs of his lord. The threat of punishment, in this instance, the loss of his position as steward (for he was not able to dig, and did not wish to beg), prompted him to negotiate with the various debtors who owed his lord goods to ensure his account would be favorable. The association between accountability and possible punishment is one that remains into the present day.

**A Fiscal Account**

As the story of the steward reveals, from early on accountability has been interpreted in relation to fiscal accountability. In early usage, the verb *account* “meant literally ‘to reckon, count, count up or calculate.’ as in the sentence, ‘A bank clerk should be able to account’ ” (Wagner, 1989, p. 7). In this context, accountability referred to the ability to count and calculate as in the expression, “He is quick at accounts (Middle English); a statement of monies received and paid; a reckoning in one’s favor or to one’s advantage, as in “to do something for one’s own account ” (p. 7). This focus on fiscal accountability continues to be reflected in contemporary dictionary definitions. For example, the noun *account* is defined as “the reckoning of debt and credit, in money or service” (Sykes, 1976, p. 8), and as a “statement of transactions during fiscal period and the resulting balance” (Merriam-Webster, 2000). Furthermore, *accounting* is defined as the “process or art of keeping or verifying accounts” (Sykes, 1976, p. 8) and an *accountant* is a “professional keeper and inspector of accounts” (p. 8).

This interpretations of accountability as financial reckoning often dominates present day discussions of accountability in education. Bazalgette (1992) lamented,
It is perhaps one of the great travesties of language during the past decade or more that 'accountability' has been given that narrow, market-place connotation . . . [and] has come to be associated with financial control, cost-benefit, performance indicators, cash limits, income and expenditure, value for money, and all the finance-based thinking. (p. 150)

As the etymology of accountability reveals, however, although Bazalgette is correct in his observation that accountability is often conceived of narrowly, he is incorrect in assuming this interpretation is new, even as it relates to education. In the early 1860s, for example, a sizable increase in spending on public education prompted the British Parliament to appoint the Newcastle Commission to recommend strategies for providing a sound and cheap elementary education to the lower classes (Martin, Overholt & Urban, 1976). In its 1861 Report, the Commission concluded that teachers spent too little time on "basic" subjects, and consequently, with the passage of the Revised Code of 1862, Parliament "stipulated exactly what children of each 'grade' should be able to perform in terms of reading, writing and arithmetic, and linked payment of grants to pupils' performance in this narrow range of skills" (Layton & Lacey, 1981a, p. 26). By tying the payment of education grants to student performance, a system of accountability known as "payment by results" was devised. This system is reflected in Flexner's (1993, p. 13) definition of accountability as "a policy for holding teachers accountable for students' academic progress by linking each progress with funding for salaries, maintenance, etc." The association between accountability and reckoning, counting and calculating remains in this definition, as does the association between accountability and possible consequences.

Describing, Explaining, Justifying

According to Wagner (1989), sometime between the early and late 1600s, the verb account broadened in use to include rendering an account of, explaining and answering for. He noted that, "By 1614, the term could be used to mean a report, relation or description, such as providing an account of one's trip or accident" (p. 7). This usage also remains evident in present day dictionary definitions of account as a "narration, report, description (of event, person, etc.)" (Sykes, 1976, p. 8), or as a "description of facts, conditions or events . . . [for example] the newspaper account of the fire" (Flexner,
1993, p. 13). In ordinary language, it is found in such commonly used expressions as, "She gave an account of her day." The term may also imply the need to explain as well as describe as in the definition of account as "a statement of explanation for one's conduct; a statement or exposition of reasons, causes, grounds or motives" and as a verb, to be "obligated to give an account" or being "subject to doing so" (Wagner, 1989, p. 7) [italics added]. This understanding of account as explaining and answering reflects the biblical use in which the steward is required to provide an explanation to his lord, and it remains apparent in recent definitions of account as "an oral or written description of particular events or situations [and] . . . an explanatory statement of conduct, as to a superior" (Flexner, 1993, p. 13). In standard usage, it is also reflected in such expressions as "How do you account for that?" and "He must account for his behavior." In both examples account may infer the need for justification. This aspect of accountability as justification also appears in the definition of account in the Collins Dictionary of Sociology as "the descriptions and justifications offered by social actors for their own conduct, e.g. 'members' rational accounts' . . . [which is] a point in principle in forms of sociology such as ethnomethodology or symbolic interactionism" (Jary & Jary, 1995, p. 3).

Consequences

Although dictionary definitions typically omit the focus on sanctions and negative consequences, they do provide such definitions as, "give a good account of oneself, be successful, make favourable impression" (Sykes, 1976, p. 8) which reflect the same aspiration to impress that was apparent in the biblical story of the steward, and no doubt express the same desire to avoid negative consequences. Tied in with the idea of accountability, therefore, is the implication that if the account is not acceptable, some form of sanction will occur. Kogan (1988) highlights this in his definition of accountability as "a condition in which individual role holders are liable to review and the application of sanctions if their actions fail to satisfy those with whom they are in an accountability relationship" (p. 25). The implication of consequences is also apparent in Lessinger's (1973a) definition of accountability as "responsible [sic] for something to someone with predictable consequences for the desirable and understandable performance of the
responsibility” (p. 3). The threat of negative consequences and the possible imposition of sanctions for an unacceptable account, helps to set the stage for viewing accountability as a tool for the engineering of human behavior. This view was advanced most notably by Lessinger in the 1970s, and remains apparent in bureaucratic accountability models.

**Mental Accounts**

In everyday language there are times when account is used to mean a *careful thought or consideration* such as in the expressions “I have to take many factors into account” (cf. Merriam-Webster, 2000) and “Take into account all the good things she’s done.” Account can also be used to mean a mental calculation, as in the phrase, “Keep account of all you do.” To account may also be used as the basis of an action, as in “On that account I must refuse” or it may refer to value, as in “It is of no account to me” (cf. Merriam-Webster, 2000). Other examples, such as, “I didn’t take account of that possibility,” or “I didn’t take that possibility into account” are referred to as epistemic metaphors because they work backwards and thus reason from effects to causes (Schwartz, 1995), something that commonly occurs in conversations of accountability in education.

**Rendering an Account**

The term *accountable* is frequently defined as “being obligated to give an account” or being “subject” to doing so (Merriam-Webster, 2000). Perhaps not surprisingly, therefore, the imperative to render an account provides a common point of departure for several philosophical discussions. Sarlos (1972), for example, notes that the etymology of accountability draws attention to it as a “state in which a person finds himself when he is faced with a call to action” (p. 68). She discusses accountability as a ‘compelling form of language with a purpose in mind,’ that purpose being the wish for some action to take place, action which requires a good reason if it is to be accepted. The “universal good reason” advanced by Sarlos is not a fiscal good, but rather a “right-to-mental-life” good (p. 69). This right leads Sarlos to discuss accountability as the moral obligation of teachers to live up to professional standards, and of students to develop their own learning potential. Ultimately, this returns Sarlos to a focus on the “protection of mental health” as a rationale for compelling individuals to respond to the call for greater
accountability (p. 78).

Wagner's (1989) philosophical inquiry leads him to identify and discuss three "validating conditions" of accountability relationships: responsibility, entitlement and compliance. These conditions, also referred to by Wagner as elements of accountability, provide the basis of his two accountability models. He developed his first model to depict the strength of an accountability relationship; his second to calculate the probability of compliance within that relationship. According to Wagner (1989), the extent to which agents will comply with an accountability demand is a function of their moral outlook and how the individual or group interprets the obligation. He refers the reader to the work of Kohlberg (1976) to argue that accountable relationships are those that encourage students to develop their personal moral dimension. Consequently, he argues, they should be established on the basis of self-chosen ethical principles that have been accepted through dialogue and reflection rather than through rules, the superiority of authority figures, or punishment for non-compliance. The ethical principles Kohlberg recommends are justice, the equality of human rights, and respect for the dignity of individuals. In this way, Wagner argues for a higher degree of mutuality in accountability relationships as a way to both help ensure compliance, and to contribute to the moral insight and development of students and teachers.

Responsibility -- A Close Synonym

The family of words that surround accountability include accountability's close synonym, responsibility. In everyday usage, accountability and responsibility may be used interchangeably with no apparent confusion or misunderstanding. However, although the two concepts are close synonyms, they are not the same. Accountability is different from responsibility because, unlike responsibility, it entails the additional obligation of 'rendering an account.' This distinction was made in Lello's (1979) definition in which he stated, "accountability implies having an answerable relationship, and involves being called upon to give an account, sometimes mandatorily, but always with a clear and special responsibility" (p. 3). A similar distinction was made by Gray, Owen and Adams (1996) who noted that accountability can be defined simply as "The duty to provide an account (by no means necessarily a financial account) or reckoning of
those actions for which one is held responsible” (p. 38). Both Lello and Gray et al. emphasize that accountability involves (1) the responsibility of undertaking certain actions, and (2) the responsibility of providing an account of those actions (p. 38).

Examples to illustrate this difference are not difficult to find. For example, a corporation that pollutes the drinking water of native communities in South America is undoubtedly responsible for the pollution and any subsequent ill effects. It may not, however, be held to account for that pollution. In other words, it may never be required to disclose information related to environmental degradation in its annual reports, and if there are no environmental laws in place, it may not be required to rectify its practices or even share in the eventual cost of clean-up. Similarly, students may be required to spend large portions of their day in buildings that are unhealthy, and schools may create large amounts of pollution in the form of waste paper products, but school boards who are responsible for these actions may not be held to account unless students, parents or governments demand it.

It should be emphasized that although responsibility does not necessarily lead to accountability, accountability is not possible unless the agent has a felt sense of responsibility. Wagner (1989) noted,

Accountability is by no means a necessary consequence of responsibility. . . . But surely the reverse does not follow. If an agent is to be accountable . . . [it] presupposes some connection on his part with the act or state of affairs for which he must answer. (p. 56)

This point is often emphasized by those promoting corporate social reporting. They note that the social accounting of organizations will only occur if organizations feel they have a social responsibility to discharge. Those who feel no such responsibility may argue, as Hetherington (1973) does, that “There is no reason to think that shareholders are willing to tolerate an amount of corporate non-profit activity which appreciably reduces either dividends or the market performance of the stock” (cited in Gray et al., 1996).

Consequently, their company prospectus reveals standard financial information, as well as specific information required by government regulation. Social and environmental accounting are omitted. Such reporting occurs as the result of an assumed moral
obligation or because laws and regulations demand it. Kogan (1988), therefore, is correct in his observation that accountability can be defined as an institutionalized form of responsibility that is backed by a power relationship.

In his discussion of responsibility in the context of public education, Wagner (1989) uses the distinction between accountability and responsibility to argue that individuals should not be held accountable for those things over which they have no direct control. For example, he notes, holding teachers solely accountable for student learning when they are only one of the variables affecting student success, is unreasonable. Parents, he notes, are also responsible for student success, as are the students themselves. In addition, teachers are only one cog in a much larger educational system, and as such are not causally responsible for many of the decisions that occur at higher levels of the educational hierarchy. Yet, it is often teachers who are held to account for student success. In his chapter devoted to “responsibility and the problem of determinism,” Wagner reacts against the deterministic theories underpinning accountability procedures because of their failure to recognize the complexity of human behaviour, as well as their failure to recognize that many ends in education are of an indeterminate nature. In this regard, Wagner reflects the views of many others who have reacted against accountability procedures because they fail to measure the goals considered most important for the development of a truly educated individual, and because they fail to recognize the complexity of the process of education (cf. House, 1971; Wise, 1979; House, 1990; Nixon, 1994).

Summary and Discussion

A review of the etymology of accountability and attention to its various definitions provides some insights into the concept and some clues as to why it causes confusion. Being accountable requires that an account be given, be it a fiscal account, or a description of events. The account may require an explanation and even a justification, and it may or may not result in the imposition of sanctions. To some extent, these various meanings can be credited with the confusions that surround the term. Yet many words in the English language can be interpreted in different ways and do not give rise to such controversy. Furthermore, providing an account of that for which one has been given a responsibility
does not seem an unreasonable or confusing demand. This is true irregardless of whether the account is a fiscal account, an explanation or a justification of past actions, and whether or not sanctions or rewards are likely to result.

Although distinguishing between accountability and responsibility focusses attention on the ‘obligation to render an account,’ it is inadequate for capturing the essence of the concept itself. Halstead (1994) notes this in his discussion of accountability in education when he observed, “a headmaster who harangues his assembled school with political propaganda for half an hour every morning and is happy to describe or explain his action to everyone who requires him to do so will not have fulfilled the requirements of accountability as we have come to understand it” (pp.146-147). Certainly this is true. As well, it is unlikely that the requirements of accountability would be fulfilled even if the headmaster in question was removed from office.

Inquiring into the etymology of accountability, and even contrasting accountability with a close synonym like responsibility provides some insights into the concept but ultimately it fails to uncover answers to the questions this research posed. It leaves one uncertain of when accountability begins and when it ends, why some would consider an instance to be one of accountability while others would not, and the purposes of accountability and whose purposes accountability is intended to serve. Nor does it help to identify what could be considered a principle or element of accountability. For those questions, it is useful to place accountability within a context. This is done in the two chapters that follow. In the first, accountability is discussed within the context of liberal democracy. In the second, it is discussed within the context of public education.
CHAPTER FOUR: ACCOUNTABILITY AND DEMOCRACY

The etymology of accountability emphasizes the extent to which the concept can mean: (1) counting and calculating, (2) describing, explaining and justifying, and (3) the obligation to render an account. It does not, however, help to explain what we expect from the concept, or why it causes confusion. To better understand the purposes of accountability, and whose purposes accountability is expected to serve, it is useful to place the concept within the context of democracy. As Simey (1985) observed, “accountability forms the basis of a relationship between society and its members, between those who govern and those who consent to be governed” (Simey, 1985, p. 20). It has been described variously as the “solid plank on which our whole political system rests” (p. 17) and as the “administrative cement in a democratic society” (Lello, 1979, p. 10). Even in simple democracies, those placed in positions of governance (whether by lot, or delegation, or election) are expected to be accountable to the governed. As one document expressed it,

Accountability flows from the notion of ‘government for and by the people.’ It supports the people in exerting influence over matters of interest to them. In its simplest form it calls upon those individuals who have been provided authority (the government), to answer to the people for the manner in which they have discharged their responsibility. In this way accountability supports the community in meeting its needs through its government, and it prevents the abuse of power by those within government. (Department of Indian and Northern Affairs Canada [DIAND], 1996, pp. 2-3)

Thus it is accountability that helps to ensure democracy.

This chapter places traces accountability through time from the simple democracies of ancient Athens to the more complex democracies of the present day. It reviews the purposes of accountability as envisioned by Anglo political theorists who conceived of liberal democracy as a way to develop a self-governing state, and who struggled with
developing ways to balance the rights of the individual with those of the larger society. It also reviews Marxist and neo-Marxist interpretations of democracy because they provide a fundamentally different view of what can be considered an ‘instance of accountability.’ By placing accountability within the context of democracy it becomes possible to uncover the historic purposes of accountability, whose purposes accountability has been (and is) expected to serve, and why accountability is often difficult to achieve in practice. Furthermore, and importantly, it provides a historical basis for three key principles of accountability.

**Accountability in a Simple Democracy**

The history of accountability is often traced to early Athenian democracy where it was considered essential to ensure a democratic way of life. Officials and citizens alike were held accountable for their actions in a system of governance that valued both the rights and the obligations of citizens. Athenian democracy was committed to “the principle of *civic virtue*: [that is] dedication to the republican city state and the subordination of private life to public affairs and the common good” (Held, 1996, p. 17). The blending of public and private arose from an obligation to participate fully in the *polis*. Such involvement was open to all [male] citizens and was considered *the* means to personal development. In this way, participation became a prerequisite to a good and fulfilled life and democracy was considered more than a constitution, it was an essential component of the social and political order.

Athenians “celebrated the notion of an active involved citizenry in a process of self-government” that brought with it a “striking political accountability” in which the governors were subject to the intense scrutiny of the public (Held, 1996, p. 18). A society in which citizens met to discuss and debate laws required a great deal from its citizens, not only because of the active role they were expected to play in the *polis*, but because of the high level of direct accountability it demanded. It was not just governors who were held to account; citizens were also expected to be accountable for their actions, and if charged with an offence or wrong doing were required to provide an account to the Assembly, a public forum in which all citizens were free to participate. Athenian democracy, therefore, both created and required a particular kind of citizen, one capable
of promoting policies that reflected the philosophy of the democratic city (Raafflau, 1990, p. 56).

Athenian democracy was legitimized on the basis of its direct accountability to the masses. In a hypothetical debate between oligarchs and democrats assembled by Raafflau (1990), and taken from various speeches of the fifth century BC, democrats argued that "those who have to bear the consequences of decisions -- particularly if these are concerned with war and the safety of the whole community -- should share the responsibility for [making] them" (p. 60). Participation in government provided a way for ordinary people to share power and thus to protect their own liberty. From this perspective, citizens were considered equal in essential ways, and given the same rights, including the right to be involved in the development of laws, the right to speak at Assemblies, and the right to be governed by the same rules, regardless of class.

If the actions of citizens were brought into question, they were provided the opportunity under law to deliver a speech on their own behalf. Athenian democracy, therefore, required a high degree of oratory skill. Plato noted this in Gorgias when he observed that "in the conditions of Greek democracy a skilful orator could certainly on occasion exert a disproportionate and dangerous influence" (Dodds, 1959, p. 209; cited in Rodewald, 1974, p. 13). Other factors were also recognized as unduly influencing the Assembly's final decision, factors that continue to be used to criticize participatory forms of democracy. For example, in Athens public trials were subject to,

clashes between rival groups of leaders, informal networks of communication and intrigue; the emergence of strongly opposed factions which were prepared to push for quick and decisive measures; the unstable basis of certain popular decisions; and the potential for political instability of a very general kind due to the absence of some system of checks on impulsive behaviour. (Rodewald, 1974, p. 27)

Thus accountability and democracy could be prejudiced by "the emotionality and fickleness of the demos" (Raafflau, 1990, p. 57). The problem of how to make fair and just decisions led to debates over the "need to establish clear and consistent principles as a way to ensure the maintenance of the common good (p. 58).
The participatory form of democracy that developed in ancient Athens was made possible because Athens was confined to a relatively small geographical region, and Athenian society was simple in terms of both its social structure and its cultural homogeneity. It was characterized by a shared context and shared criteria for judging acceptable conduct. Not only were the lines of accountability clear and direct, there was also a clear interpretation of accountability as political responsiveness, and general agreement on how accountability would be judged. In addition, a high level of citizen participation was made possible because [male] citizens were freed from the tedium of domestic responsibilities by their privileged position in society. Furthermore, it was logistically possible for them to conduct the affairs of state through face to face interactions.

Like the Greeks, the Romans considered political participation an essential condition of personal liberty and they believed that citizen involvement in the political process was essential for ensuring a self-governing order. Given their military background, however, the Romans were less concerned with the intrinsic value of participation than with its instrumental value. They linked liberty to civic glory and military power and interpreted freedom as “freedom from the arbitrary power of tyrants, together with the right of citizens to run their common affairs by participating in government” (Held, 1996, p. 43). While the Greeks interpreted virtue as state participation, the Romans interpreted it as “patriotism and public spirit, a heroic willingness to settle the common good above one’s own or one’s own family interests’ (Canovan, 1987, p. 434, cited in Held, 1996, p. 43).

Both the Greek and Roman models of democracy contributed to future political thought, although in different ways. The developmental republicanism of the ancient Greek polis emphasized participation for personal development, influencing the future work of such political thinkers as Rousseau, Wollstonecraft, Marx and Engels. From this perspective, an accountable government was one that encouraged citizen involvement in self-governance for its intrinsic value. In contrast, the protective republicanism of Rome emphasized the instrumental value of political participation for the protection of citizen objectives and interests. The Roman Republic, on the other hand, influenced the future
works of Machiavelli, Montesquieu and Madison. Even today there remains a division between those advocating governance structures that emphasize instrumental objectivism and those that advocate for intrinsically meaningful action as the basis for decision-making. Conflicts over accountability can be traced, in part, to these two forms of democracy that arose in the ancient states.

**Accountability in Complex Democracies**

As societies increased in size and complexity, two different traditions of accountability developed. The first reflected the Athenian influence of accountability as *political responsiveness*. The second reflected a view of accountability as *good estate management* that arose as societies grew in size and became marked by a division of labour and a growth and a professionalization of expertise (Klein & Day, p. 7). Although complex democracies were expected to remain politically responsive, the conversations surrounding accountability tended to be directed more specifically around the need for a well managed infrastructure. Different levels of government evolved to deliver services to a larger and increasingly demanding public. As the government bureaucracy grew, the lines of accountability increased in number, in intricacy and in complexity.

**From Monarchy to Democracy**

In mediaeval England, accountability remained relatively straightforward. In order to carry out the king’s business, a rudimentary ‘system of accountability’ evolved that interrupted accountability as good estate management. Its function was to collect money for the king, and so, a simple “machinery of control” evolved, one that consisted of (1) a treasurer charged with keeping the accounts of income, (2) a constable responsible for the accounts of the household expenditure, and (3) the Barons who, sitting in the Court of the Exchequer, held officials, and anyone else who owed payments to the king to account through a judicial trial (Day & Klein, 1987, p. 11). In this way, accountability became defined as both fiscal accountability and as due process. The Baron was expected to ensure that the treasurer, the constable and others acted in accordance with established laws (pp. 11-12).

The 1600s marked a transition away from absolutist monarchy, as a new understanding of humankind developed in which humans became recognized as
'individuals' or 'a people' with a right to be citizens of their state. This view did not gain widespread acceptance until the constraining influence of the church, the monarchy, and feudal systems was reduced (Held, 1996, pp. 73-74). During this time, two traditions of political thought became influential, the republican and the liberal. The republican influence can be traced to Aristotle's *The Politics*, which had reemerged in the mid-thirteenth century, and which gained renown through the writings of Machiavelli and later Rousseau. Influenced by both Greek and Roman thought, Rousseau believed that political and economic equality would offer a way to ensure no one citizen would become master over another. He advocated for a society in which all could "enjoy equal freedom and development in the process of self-determination for the common good" (p. 61). Yet, Rousseau was critical of democracy because he believed it failed to incorporate a necessary distinction between legislative and executive functions, a failure he felt would ultimately threaten social stability.

**Hobbes**

As a seventeenth-century British political theorist, Hobbes became famous for his work, the *Leviathan* (1651) in which he set out to address the problem of how to create a lasting union out of a multitude of separate men with separate conflicting wills. To this end, Hobbes became preoccupied with how to achieve a balance between the rights of the individual and the need to develop a state with sufficient power to maintain social and political order. He approached this problem formally, and solved it through the development of a social contract and a particular definition of representation (Pitkin, 1967). Hobbes conceived of humans as essentially self-interested and argued that although men are 'self-governed' in nature, they are required to constantly struggle with each other to survive. Therefore, the 'natural' condition is one of 'unmitigated strife' in which the struggle to survive reduces life to a 'nasty, brutish and short' existence. As viewed by Hobbes, to ensure their own security and safety, men should surrender their natural rights of self-government to a powerful single authority. For this, Hobbes advocated a social contract in which sovereign power would be conferred by the people to a selected few. Once conferred, however, that power was to be unlimited.

To understand Hobbes' definition of representation and his social contract, it is
useful to consider his conception of mankind. As discussed by Pitkin (1967), Hobbes believed there are two kinds of people: natural and unnatural. A natural person speaks his own words; he represents only himself. An unnatural person is one who speaks the words of those he represents. Therefore, an unnatural person is considered artificial because his words are owned by the person or organization he represents. The man who performs the act is the actor (representative); the man who gives him the authority to do so is the author (the individual being represented). According to Hobbes, the actions of the actor are the responsibility of the author because it is the author who owns them (he contracted the actor to represent him). As Pitkin (1967) pointed out, under this view, “the rights and privileges accrue to the one who is authorized, the obligations and responsibility to the one who authorizes” (p. 19). In this way the representative is free, for it is the author who bears the responsibility for his actions.

In Hobbes' conception of democracy, the representative has unlimited authority, since he is responsible only to God. Although he has agreed to act as a representative of the people, he does not have a contract with them, rather, they have a contract with him. Thus, the sovereign is given complete power in perpetuity, with no obligation to consult the wishes of his subjects, and with no duties toward them which they can rightfully claim (Pitkin, 1967). Not only have those being represented given up rights, they have taken on additional responsibilities because they are now also accountable for the actions of the sovereign. The sovereign, on the other hand, has gained rights and, if anything, his responsibilities have been reduced. In Hobbes' view, therefore, representation is a transaction that takes place at the outset, before any action occurs (pp. 34-39).

It is important to note that, for Hobbes, the sovereign is given the right to rule through the consent of the people, and consequently, his position is both liberal and illiberal. It is liberal because it is concerned with finding the best circumstances to develop a society in which individuals are ‘free and equal,’ and because it emphasizes the importance of consent as a way to legitimize the making of a contract. It is illiberal because it greatly compromises the capacity of citizens to act independent of the sovereign (Held, 1996). In Hobbes' time, liberalism was understood as an “attempt to uphold the values of freedom of choice, reason and toleration in the face of tyranny, the absolutist
system and religious intolerance” (p. 74). It viewed individuals [men] as having
inalienable rights that were conferred upon them at birth.

Hobbes’ work is interesting because of his view of representation and the
implications of that view for accountability. As Pitkin (1967) notes, he defines
representation in terms of the having and giving of authority. In this ‘authorization view’
of representation, accountability rests with the people, not the representative. Having
consented to grant the sovereign absolute power, the people are now left with no system
of redress if the sovereign is found to be unsatisfactory. Pitkin highlights the limitations
of this view because it leaves one feeling deceived. Having left the tyranny of monarchy,
they are left to deal with the tyranny of the sovereign.

**Locke**

John Locke objected to Hobbes’ argument that a sovereign authority should
represent the people, and considered it absurd to think that, “Men are so foolish that they
can take care to avoid what Mischiefs may be done them by Polecats, or Foxes, but are
content, nay think it Safety, to be devoured by Lions” (Locke, Two Treatises of
Government, p. 372, cited in Held, 1996). Furthermore, he dismissed the notion of the
need for a great sovereign power, and was committed instead to replacing the “divine
right of royalty” with the “divine royalty of right” (Thomas, 1967). Like Hobbes, Locke
believed in the existence of natural rights, and so his original concern was to create a
political philosophy based on the laws of nature. He viewed government as an instrument
for protecting individual rights as laid down by God, and as enshrined in law. These
rights included the right to liberty, especially the right to economic liberty, the right to
labour and the right to acquire material security. They also included the right to security.

Locke advocated for mutual respect and mutual understanding of one another’s
views, calling for individuals to learn to ‘reason together.’ He believed that everyone is
born with an instinct for justice and his interest in ethics, led him to conclude that, (1) all
men are born free and equal, and so no man has a right to look down on his fellow men,
(2) it is our solemn duty to help rather than injure one another, (3) contracts, verbal as
well as written, are sacred, and must not be terminated except by mutual consent, (4)
parents have the right to control, and the duty to educate their children until the age of
reason, and (5) although the goods of the earth are common to all, they may become the private property of one who has "mixed his labour" with them, provided "there is enough and as good left for others" (Thomas, 1967, p. 225).

In anticipating the tradition of protective democracy, Locke advocated for a government that protected the rights of the individual. He believed government exists as a pact of mutual consent to provide for the greatest happiness of the greatest number. Consequently, he viewed the state as an instrument for securing the conditions of government 'by the people, for the people.' To enable this, he believed an agreement or contract was required to create first (1) an independent society, and then (2) a civil association or government. As noted by Held (1996),

the distinction between these two agreements is important, for it makes clear that authority is bestowed by individuals in society for the purpose of pursuing the ends of the governed; and should these ends fail to be represented adequately, the final judges are the people -- the citizens -- who can dispense both with their duties and, if need be, with the existing form of government itself. (p. 80)

Unlike Hobbes, who gave the governors a carte blanche to do as they saw fit, Locke envisioned a government legitimized on the basis of majority consent. Furthermore, he anticipated the need for a system of checks and balances and advocated for three distinct branches of government: the legislative, the executive, and the judicial. In this way, Locke's contractarian theory of government brought with it a view of accountability as the crucial link between the executive and the legislature, a view that was later more fully developed by Montesquieu.

Locke viewed the sovereign as accountable to those being represented, and although this accountability was not well developed, he maintained that the legitimacy of government rule was sustained by the consent of 'the people.' Although consent was a difficult notion for Locke, he considered it a crucial element of democracy. The duty of obedience of citizens was to be contingent upon continuous personal agreement on the part of those being represented (Held, 1996, p. 81). Still, for Locke, consent was required only to the "initial inauguration of a legitimate civil government" (p. 81). After that it was believed to follow from majority decisions of the people's representatives.
Still, if those who governed failed to protect life, liberty and estate, Locke considered citizens justified in revolting against them. Authority, therefore was bestowed upon the government by its citizens, and, theoretically, at least, the deputies of the government and if necessary the government itself, could be dispensed with.

Locke anticipated the need for a system of checks and balances to ensure accountability in the crucial link between the executive and the legislature. Furthermore, he believed that in civil society (1) the ideal relationship between the state and citizens would be a contractual one, and (2) the best form of government would be one that consists of a separation of powers between the the legislative body (to enact the rules) and the executive body (to enforce them). Although the rights of lawmaking and enforcement could be transferred to a sovereign, the people should determine the proper use of political power. Thus, Locke set the stage for thinking about a more complex system of representative government. His views on ethics and politics anticipated the need to consider global interdependence. He observed that “The day of real progress . . . will arise when nations as well as individuals are united in a social contract of political interdependence” (Thomas, 1967, p. 226).

**Protective Democracy**

The central question of liberal political theory has been how to sustain a government in a world marked by the legitimate and reasonable pursuit of self-interest. For Hobbes, a strong, protective state was required. For Locke and Montesquieu, the power of the state needed to be limited. It was, however, the essential insights provided by James Madison, an American, and by two Englishmen, Jeremy Bentham and James Mill, that served to construct more clearly the protective theory of liberal democracy. As summarized by Held (1996), they argued,

the governors must be held accountable to the governed through political mechanisms (the secret ballot, regular voting, and competition between potential representatives, among other things) which give citizens satisfactory means for choosing, authorizing and controlling political decisions. Through these mechanisms, it was argued, a balance could be attained between might and right, authority and liberty. (p. 88)
Still, as Held noted, who would count as 'individuals,' and what would count as 'participation' remained unclear.

**Madison**

James Madison, one of the founders of the American Constitution, developed a coherent political theory out of the ideas developed by Hobbes, Locke and Montesquieu. He recorded his theory in *The Federalist Papers*, published in 1788. From Hobbes, Madison accepted that politics is founded on self-interest, from Locke, that individual freedom must be protected through the institution of a public power that is legally circumscribed and ultimately accountable to the governed, and from Montesquieu, that the principle of a separation of powers is crucial to the formation of a legitimate state (Held, 1996, p. 89). Madison was critical of the ancient republics and the pure democracies they advocated and believed that the direct communication they required could enable the majority to sacrifice the weaker party if it chose to (Madison, *The Federalist Papers*, no. 10, p. 20, cited p. 89). Furthermore, he believed that pure democracies invariably become intolerant, unstable and unjust.

In accepting Hobbes' view of human nature, Madison concluded that conflict and the development of factions is inevitable in political life. He defined groups "less by their ability to be joined by a 'communion of interests' or a 'sympathy of feelings' as Burke had done, than by the opposition of their interests to the interests of others" (Williams, 1998, p. 38). For Madison, factions provided a way to protect citizens from powerful collectives, and social diversity created sufficient political fragmentation to prevent any one group from accumulating excessive power. Yet, the free development of factions was not considered desirable, perhaps out of a fear that the majority faction comprised of those without property could organize and enact policies that reduced the rights and interests of property owners (p. 38). To prevent the threat of factions of this kind, Madison proposed "a republican remedy for the diseases most incident to republican government" (*The Federalist Papers*, no. 10, p. 54, cited in Williams, 1998, p. 39). That remedy was a federal structure that could bind local communities together yet allow for a division of powers as a way to ensure accountability. Madison believed that the sheer size of a representative, republican government increased the odds that different interests would
arise out of territorial, sectoral, religious, class and other differences. As well, competition between groups was seen as a way to make it impossible for any one group to dominate. In, *The Federalist Papers*, no. 10 he argued,

Extend the sphere and you take in a greater variety of parties and interests; you make it less probable that a majority of the whole will have a common motive to invade the rights of other citizens; or if such a motive exists, it will be more difficult for all who feel it to discover their own strength and to act in unison with each other. [italics in original] (cited in Williams, 1998, p. 39)

Madison concluded that in Congress the particular interests of constituents would be cancelled out by the competition between constituencies.

Madison's commitment to representative government also reflected his belief that citizens should be involved in the political process as a way to protect their own interests. The theoretical focus of an extended republic was not centred on the "rightful place of the active citizen in the life of the political community . . . [but rather] on the legitimate pursuit by individuals of their interests and on government as above all, a means for the enhancement of these interests" (Held, 1996, p. 93). He believed in the electoral process as a way to hold representatives accountable for their actions. In his view, "The genius of republican liberty seems to demand . . . not only that all power should be derived from the people, but that those entrusted with the power should be kept in dependence of the people" (The Federalist Papers, No. 37, cited in Barker, 2000). Yet, ironically, as Williams (1998) noted,

the aspect of the scheme that will likely motivate popular consent and trust in government (the freedom to elect representatives who will pursue their interests in Congress) is almost contrary to the aspect that justifies consent (the inability of partial interests to become policy when they do not accord with the general interest). [italics in original] (p. 41)

Furthermore, because Madison believed in the permanent transfer of government to a small number of talented elites who would act as public trustees, he favored popular government as long it did not disrupt the status quo. Significantly, he did not extend the rights of citizenship to women, black slaves, or those who did not hold property.
Bentham and Mill

Unlike their predecessors, Jeremy Bentham and James Mill believed that natural rights and social contracts were “misleading philosophical fictions which failed to explain the real basis of citizens’ interests, commitment and duty to the state” (Held, 1996, p. 94). They believed that humans behave in ways that maximize pleasure and minimize pain. Consequently, they advocated for frequent elections to ensure accountability and responsiveness to the electorate. In this way, the interests of the community were to be ensured through, “the vote, the secret ballot, competition between potential political representatives, a separation of powers, and freedom of the press, speech and public association” (p. 95). Their ‘utility principle’ provided a clear justification for the liberal democratic state, which was conceived of as a vehicle for “ensur[ing] the conditions necessary for individuals to pursue their interests without risk of arbitrary political interference, to participate freely in economic transactions, to exchange labour and goods on the market and to appropriate resources privately” (p. 95). It was assumed that the maximum benefit for all citizens would be achieved through a state that acted as a referee, and left citizens free to pursue civil society in accordance with the rules of economic competition, free exchange, and their own interests.

The greatest happiness for the greatest number required the pursuit of four subsidiary goals as outlined by Held (1996) and as taken from Bentham’s Principles of a Civil Code. They were:

1. To help provide sustenance by protecting workers and by making them feel secure in the knowledge that they will receive the fruits of their labour;
2. To help produce abundance by ensuring no political obstacles to ‘natural incentives’ to meet one’s needs through work;
3. To favor equality because increased increments of material goods do not bring successively more happiness to those who possess them (the law of diminishing utility); and
4. To maintain security of individual goods and wealth. (p. 96)

Of the four, maintaining security of individual goods and wealth was considered the most crucial by far, “for without [it] . . . there would be not incentive for individuals to work
and generate wealth” (p. 96). When choosing between equality and security, therefore, security would always win.

Utilitarianism challenged the excessive centralization of state power, particularly when combined with the laissez-faire economic doctrine of Adam Smith (1723-90). As well, utilitarianism had a major influence on shaping the politics of what would later become the welfare state, since state intervention became sanctioned as a way to maximize the public good. Bentham supported free education, a minimum wage, and sickness benefits as being ultimately for the public good (Held, 1996, p. 97). Yet, the vision of democracy developed by Bentham and Mill was limited. It continued to exclude notions of universal suffrage, and it promoted democracy for its instrumental value and its ability to maximize the private satisfaction of mass consumers, rather than for its intrinsic good.

In the late nineteenth and twentieth centuries many of the arguments of liberal democrats were turned against the status quo in order to: (1) extend the vote, and (2) reveal the extent to which democratic principles remain unapplied in practice. A famous American example was that of Brown v. Board of Education (1954) in which the Court maintained that the laws established to ensure racial segregation in public schools violated the constitutional guarantee of equal protection under the law. This decision helped to establish the principle that government is accountable to all citizens, not just those who constitute the “majority” (Baker, 200, p. 4). Later Marxists and feminist critiques argued that the significant inequalities of social relations and private ‘production and reproduction’ which permeated liberal democracies severely limited access to liberty in practice. These issues could not be addressed in the utilitarian liberal democratic model because of its preoccupation with the legitimation of politics and the economics of self-interest.

**J. S. Mill**

John Stuart Mill remained concerned with the economics of self-interest. However he also believed that participation in political life was a requisite for creating an informed electorate. He viewed democracy as a way to increase human liberty and thus he conceived of an ideal political life as one marked by “enhanced individual liberty, more accountable government and an efficient governmental administration unhindered by
corrupt practices and excessively complex regulations" (Held, 1996, p. 101). As a defender of individual liberty against the interference of both society and state, Mill conceived of an ideal community as one founded on three essential liberties: (1) liberty of thought, feeling, discussion and publication, (2) liberty of tastes and pursuits, and (3) liberty of association. Not surprisingly, he advocated for a system of law that would maximize the ability of citizens to pursue their chosen ends unhindered, and importantly, would secure their property and the workings of the economy. By providing the fittest with an opportunity to flourish and endure, Mill believed that a level of political and economic freedom would prove beneficial for all in the long run (pp. 117-118).

Mill’s concern with liberty led him to contemplate the possible development of an overgrown state. In On Liberty (1885), he framed his chapter on “the limits to the authority of society over the individual” with three questions: “what... is the rightful limit to the sovereignty of the individual over himself? Where does the authority of society begin? How much of human life should be assigned to individuality and how much to society?” (Collini, 1993, p. 75). Mill distinguished between democracy and bureaucracy through such questions as: (1) How much democracy should there be, and how much of social and economic life should be democratically organized? (2) How can the requirements of participation in public life be reconciled with the requirements of skilled administration in a complex, mass society? (3) Is democracy compatible with skilled, professional government? (4) What are the legitimate limits of state action? and (5) What is the proper scope for individual against collective action? (Held, 1996, p. 107). For Mill, state interference could only be sanctioned if it prevented harm, a view that later provided the rationale for a social democratic conception of politics that legitimized social programs on the basis of their ability to prevent harm (p. 118). Mill presented early conceptions of the democratic welfare interventionist state in Principles of Political Economy and in his essays on socialism (Held, 1996, p. 118).

Mill accepted Locke’s view that accountability provides the critical link between the executive and the legislature, and he advocated for ministerial accountability as a way for parliament to call its executive to account for their actions. In an age of increasing specialization, he believed that ministers were not likely to possess the knowledge
required to run the government. Consequently, he felt their role should be confined to watching and controlling the executive, and he advocated for a clear hierarchy of command to ensure lines of responsibility were well defined. For Mill, “Responsibility is null when nobody knows who is responsible” (cited in Day & Klein, 1987, p. 13). Thus, as Day and Klein (1987) observed, “the development of a constitutional theory of political accountability went hand in hand with the development of the machinery of fiscal accountability” (p. 13).

Following the Glorious Revolution of 1688, the British Parliament won the right to examine the accounts of Kings. At the time, the Commons attempted to expand their role from a simple examination of accounts to an examination of the “wisdom, faithfulness and economy with which their grants had been expended” although they were limited in their ability to do so (Torrance, 1978, cited in Day & Klein, 1987, p. 14). The statutory Commission for Examining the Public Accounts which was established in 1780 to “appeal to neutral, independent expertise in the process of accountability . . . marked an expansion of the notion of financial accountability itself from the balancing of books to the management of resources, from economy to efficiency” (p. 14). The reports provided by the commissioners embodied an attempt to create an efficient bureaucracy through the establishment of organizational rules for the proper conduct of government business.

Reflecting Mill’s focus on clarity, the commissioners argued for a “clear hierarchy of accountability, and a clear allocation of responsibilities” (p. 14). Still, although they advocated for a system of public accountability, a narrower conception developed through the Exchequer and Audit Department Act of 1866 in which officers became responsible to the House of Commons by reporting to its Public Accounts Committee. In this way, parliament was given an effective tool for fiscal control, but it was one that fell short of the wider notion of efficient administration envisioned by the commissioners (p. 15).

Despite this, financial accountability was “put into the service of political accountability and thus neatly complet[ed] the circle from officials to ministers, from ministers to parliament, and from parliament to the people . . . a necessary, if not sufficient condition for the kind of representative democracy prescribed by Mill” (p. 15). Unfortunately, however, it reflected a minimalist view of government that would soon become redundant
as a service-delivery state emerged.

For Mill, accountability could be maintained through a separation of powers and through periodic elections. His emphasis on accountability as exposition and justification reflected the Athenian interpretation of accountability as the immediate visibility of actions (Day & Klein, 1987, p. 13). Mill advocated for democracy as a way to make government more accountable, and to create wiser citizens capable of pursuing the public good. Choice was important for Mill, for he believed that, "The human faculties of perception, judgment and discriminative feeling, mental activity and even moral preference are only exercised in making a choice" (Collini, 1993, p. 59). Government interference, therefore, was justified only if it prevented harm to citizens. Not surprisingly, therefore, Mill believed that the "hidden hand of the market generates economic efficiency and economic equilibrium in the long run, while the representative principle provides the political basis for the protection of freedom" (Held, 1996, p. 111).

Although Mill was a fervent defender of women's rights, and an advocate for involving women in the political process, he was also an advocate for an educational elite that would represent the masses on the basis of their superior knowledge, skill and wisdom. Furthermore, although Mill "emphasized the importance of education as a key force in liberty and emancipation . . . [he] simultaneously justify[d] substantial inequalities in order for the educators to be in a position to educate the ignorant" (Held, 1996, p. 117). In this way, he justified their privileged position of elites and granted them a leading political role along with substantial voting power. In so doing, he "stopped far short of political and social equality" (p. 117).

**The Service Delivery State**

The 1860s marked the beginning of a Welfare State as government expenditures increased not only for the military, but also for the delivery of services such as education and health. Many new lines of accountability were created as the size and scope of the government apparatus increased. Consequently, the clear lines of accountability advocated by Mill became increasingly difficult to maintain as new links of accountability were created between local and central governments. Significantly, a new tier of administration developed for service deliverers who were placed in a position below that of traditional
officials or bureaucrats in the administrative hierarchy. Thus, when representative
government began to move toward parliamentary democracy, the institutions of
accountability looked backward to an era of minimal government (Day & Klein, 1996, p.
16).

The New Poor Law illustrates some of the challenges that the Welfare State
presented to traditional conceptions of political accountability. For example, the
infrastructure developed to implement the Law required 'experts' because they were
considered both more neutral and more rational, and thus more capable of achieving
uniformity than local citizens. In fact, the administrative rationality embodied in the Law:
mark[ed] the half-way house in the development of the concept of accountability
in what was to become the Welfare State. It represented an attempt to assimilate
accountability in service delivery to the bureaucratic model: the designation of
‘well-defined objects’ and ‘clear rules’ whose implementation could be monitored,
by means of inspection and audit, in a hierarchical administrative structure.
Parliament would set the ‘objectives’ and define the rules’ while a set of neutral,
independent experts (the commissioners) would provide the information required
by the legislature to complete the circle of political accountability. (Day & Klein,

Theoretically, at least, managerial accountability was placed into the service of political
accountability.

The reasons for the failure of the Poverty Law were complex and they remain
highly relevant for contemporary discussions of accountability. Two reasons are singled
out by Day and Klein (1987). The first, is that discussions of accountability shifted away
from the role of parliament in ensuring accountability toward the conflicts created as
different lines of accountability arose. The fundamental question this presented was, is
accountability divisible? As Day and Klein noted, if “responsibility is the other side of the
coin of accountability,” then the provision of services at the local level implies
accountability to local citizens (p. 18). If, however, goals and objectives are set
nationally, and if the aim is uniformity in service delivery, then accountability must occur
at the national level to the national body of citizens.
The second problem was that street level bureaucrats were often able to circumvent central mandates and define their own policies and actions. This became possible because of their pivotal role in controlling the flow of information to the center. Although the system of audit and inspection assumed that service providers would be given no discretion to change the rules and objectives of the program, this did not prove true practice. Thus, it proved to be more difficult to control services by defining aims than the developers of the law had anticipated. Because aims were subject to reinterpretation at the local level, the extent to which bureaucratic models of accountability could accommodate service models was called into question.

These problems were compounded by another dimension of accountability that arose as the Welfare State evolved into the Professional State. Since accountability by professionals does not stem from political delegation, as in the Athenian model, but rather from their specialized knowledge and skills, professionals are accountable only to their peers. As Day and Klein (1987) note, they are granted monopoly rights of practice in exchange for policing the performance of individual members. Thus professionals are much like quasi non-governmental organizations in that their contract of service is between the public and the profession. In exchange for monopoly rights of practice, the profession ensures the satisfactory performance of its members, and not insignificantly, it defines what that performance should look like. In this way, professional accountability exists as a separate entity that is not integrated into a system of political and managerial accountability (p. 19). As a consequence, professional accountability,

is incompatible with the concept of accountability as a series of linkages leading from the people with delegated responsibilities via parliament and the managerial hierarchy since it brings on stage a series of actors who see themselves answerable to their peers rather than to the demos. (p. 19).

In this way, the notion of good stewardship becomes increasingly difficult to apply to the activities of the expanded State.

As democracies became more complex, clear lines of accountability become increasingly difficult to establish. Not only did the scale and complexity of democracies increase, a totally new tier of accountability was created as professionals became
employed to deliver services. The development of the professional state marked a “final breakdown of the attempts to reconcile our traditional notions of accountability as they were forged in ancient Athens... and helps explain the contemporary search for alternative ways of giving new life to the old vision” (Day & Klein, 1987, pp. 19-20). Questions arose regarding who the various programs and service deliverers should be accountable to, and as lines of accountability became more intertwined, the probability of conflict and confusion increased. Furthermore, local ratepayers were resentful of the assumption that they were unable to manage the delivery of services on their own.

**Accountability and Participation**

The comprehensive system of public welfare services that replaced the Poor Law in the 1930s and 40s was criticized from early on, but in the 1970s that criticism increased significantly. Reflecting what would later become a standard socialist critique, Richard Crossman observed that the Welfare State had failed to encourage popular participation, and that “responsibility [had become] the privilege of the educated minority, and irresponsibility the negative freedom of the half-educated masses” (cited in Day & Klein, 1987, p. 20). The Welfare State, in which responsibility was delegated to specialists, had left many feeling powerless and removed from the very processes developed to protect them. Crossman argued that leaders (including union leaders) were distrustful of active democracy, and consequently, were not answerable to the governed. Furthermore, he alleged, the crucial link in the chain of responsibility had disappeared and citizens had became increasingly alienated from the decision-making process. This point was argued by Lord Crowther-Hunt and Professor A. T. Peacock who had served on the Royal Commission of The Constitution, which was established to examined the constitutional relationship between the Channel Islands and the United Kingdom. Unable to accept the results of the commission, they wrote a *Memorandum of Dissent to the Royal Commission of The Constitution* (1973) in which they noted,
we have too little power in the face of government and . . . government has become too centralized and congested. If we believe in democracy, this must involve seeking to involve more people in the government and policy process. . . . It must mean, too, providing adequate means for the redress of individual grievances against government and the services it provides. (cited in Day & Klein, 1987, p. 21)

For Crowther-Hunt and Peacock, accountability should not just be concerned with answerability, but also with problems created by congested and ineffective links, and with the lack of redress for grievances.

Crossman (1952) recommended an increase in citizen participation in government, industry and unions, even if it resulted in a decrease in efficiency. His views reflected a critical approach to liberal democracies, a call for more authentic citizen participation, and new understandings of accountability.

Criticalisms of Liberal Democracies

From the 1940s on, liberalism's claim to a neutral state and equal opportunity came increasingly under attack. Although liberalism professed to enable active citizen involvement in the political order, critics noted that true involvement was limited for most citizens, and that equal opportunity was not possible when some citizens were clearly advantaged in terms of their economic and political power. This was particularly true because the citizens attempting to change the system were often the very ones who controlled it. Critics noted that liberal democracies failed to recognize the extent to which the political and social environment limited the opportunities for true participation. Thus, it was argued, a deeper political analysis was required, one that highlighted the limitations of liberalism and that was not confined to the economics of self-interest. The most renowned critic was Karl Marx, whose writings had profound implications for the idea of accountability.

Marx and a Communal State

Karl Marx (1818-83) argued that the state could never be neutral in an industrial capitalist world, and the economy could never be free. In fact, the liberal claim to act on behalf of citizens, to sustain security of the person and property, and to provide equal
justice, are contradicted by the reality of life in a society divided by social classes that control and limit many aspects of life. When the lived experiences of the unemployed and labourers are contrasted with those of wealthy property owners the ‘equal justice’ promised by liberalism is found wanting. Social, economic, and political inequalities are manifest in significant differences in areas such as life span, health, education and work opportunities. Consequently, Marx promoted a very different model of democracy, one that placed the individual in society, and viewed class divisions as human creations made possible by non-producers who live off the labour of producers. In addition, and significantly, he considered such divisions as inherently conflictual and thus giving rise to class struggles. Marx’s vision of the ideal society, therefore, was one in which social classes would be destroyed, class power abolished, and a ‘free and equal society’ established.

For Marx, political emancipation required a social transformation that could only be achieved through the removal of private ownership and the transfer of the means of production to the state. A change of this nature would effectively place authority over production in the hands of the working class. Significantly, this transfer of power would only be possible if the ‘sovereign state’ became totally accountable to the ‘sovereign people.’ Consequently, although the socialist state would have supreme power, unlike the liberal state, it would be totally accountable for all its actions to all of its citizens (Held, 1996, p. 141). Having been influenced by the communal system that existed for a short time in Paris, Marx advocated for a communal structure of governance to replace the ‘machinery’ of the liberal state (p. 145). Under such a system of direct democracy, all aspects of government would be fully accountable to the people. Citizen participation would occur through a pyramid structure in which the smallest communities would run their own affairs and elect delegates to larger administrative units in districts and towns. These delegates would, in turn, elect candidates to larger areas of administration at the national level. Delegates would be bound by the wishes of their constituencies. In this way, the communal regime would be radically different from the parliamentary regime of liberalism in which “a vote once in a while” is considered adequate for the representation of citizen views (p. 146).
Direct accountability was considered a means for overcoming the lack of accountability created through a separation of powers advocated by liberals. Marx considered such a separation problematic because it removed branches of the state from citizen control. In a true communist model, he theorized, governments, legislatures and judiciaries would no longer be required since the removal of the ownership of property would effectively remove the basis of conflicts, and thus the need for agencies of law and order. Liberalism, he surmised would be replaced by a form of life in which society and the state would be fully integrated, where people would govern their joint affairs collectively, where all needs would be satisfied and where the 'free development of each' would be compatible with the 'free development of all.' (Held, 1996, p. 146)

Administrators would be accountable for directing traffic and helping people get to where they wanted to go (Ollman, 1977, cited in Held, 1996, p. 147). An accountable government would support egalitarian structures and self-regulation.

Marx set forth a powerful structural determinist critique of liberal democracy, one that has been developed further by 20th century (libertarian, pluralist, and orthodox) neo-Marxist as well as feminist theories. Marx highlighted the extent to which individuals are not equal economically or politically, but rather are privileged or denied privilege on the basis of their positions within society. In addition, he noted that real power is exercised through large institutions such as governments and corporations. To paraphrase Gray, Owen and Adams (1996), Marxists argue that, (1) power is held by held by 'capital' and exercised on its behalf, (2) conflict is the natural state in capitalism, (3) the state is 'captured' by capital, and operates on its behalf, to protect, reinforce and support capital’s expansion and to maintain the suppression of labour, and (4) the emergence of a middle class does not necessarily change anything because it acts on behalf of capital, is privileged by it and is beholden to it. (p. 19). In his critique of liberal democracy, therefore, Marx directed attention on the extent to which individual liberty and freedom is restricted in capitalist societies. For Marx, the accountability procedures advocated by liberals, such as periodic elections and separation of powers are 'unaccountable' because they do not truly represent the will of the people.
Critical Theorists

Early critical theorists built on the work of the young Marx to both provide a radical humanist critique of capitalism, and a plan to overthrow it. Described as a "brand of social philosophy which seeks to operate simultaneously at a philosophical, a theoretical and a practical level" critical theorists argue that views about human existence are actually facts essential for the maintenance of capitalism (Burrell & Morgan, 1970). In fact, critical theory is more a programme to study the human experience than it is a philosophy. Its fundamental concern is with 'praxis,' that is, with theory in practice. Originating, in part, from the philosophers who founded the Frankfurt School, well known contributors include Antonio Gramsci, Theodore Adorno, Max Horkheimer, Herbert Marcuse, and most recently, Jürgen Habermas.

Critical theorists are concerned with improving the human condition. They advocate secular views based on reason, or human understanding, to attain such improvement. They believe that "existing arrangements do not exhaust the range of possibilities" (Calhoun, 1995, p. xiv) and they focus their efforts on participatory democracy as a means for liberating those oppressed by political, social, and economic structures. Their efforts focus on the attainment of emancipation and "true democratic participation by all members of the community" (Foster, 1986, p. 30). Their primary area of interest is with issues of freedom, justice, and equality.

Gramsci

Although not part of the Frankfurt School, Gramsci devoted his work to analyzing the subtle and complex ways in which the state maintains its power base. He argued that in addition to controlling production, the ruling class perpetuates its power through a process of hegemonic control of citizen consciousness. Furthermore, he argued, it legitimates itself by creating and perpetuating a belief system that emphasizes the need for order, authority and discipline. It does this through institutions over which it has substantive control, such as education and the workplace. Gramsci's hypothesis is summarized by Torres (1996) as follows:
Education, as part of the state, is fundamentally a process of formation of 'social conformist.' Educational systems, and schools in particular, appear as privileged instruments for the socialization of a hegemonic culture. In Gramsci's perspective, in the state as an 'ethical state' an educator assumes the function of constructing a new civilization or level. Schools in Gramsci's analysis... ultimately produce hegemony, that is, a process of intellectual and moral leadership established as a consensus shared on the basis of common sense. (p. 261)

For Gramsci (1980), therefore, hegemony is used to reproduce social and political relations of domination between the ruling and the ruled. If his hypothesis is correct, insights into understanding politics and culture in capitalist societies can be obtained by examining the relationship between the state and education.

Gramsci's work highlights the importance of intellectual and moral leadership in establishing hegemony. He contends that it is through the 'spontaneous' consent of the masses that the dominant group imposes a general direction on social life. This consent is achieved in large part through intellectuals who act as agents of the dominant group and who are able to gain the consent of the bourgeoisie because of the prestige attached to their position. Intellectuals not only organize the domination of the bourgeoisie, they also organize the consent of the masses in supporting the dominant economic class by convincing them that the narrow corporate-economic interests of the dominant group are also the interests of the masses. The so-called organs of public opinion, newspapers and associations, are actually organs of the dominant class. In this way, according to Gramsci, consent is achieved through corruption and fraud.

Although Gramsci wrote the Prison Notebooks while imprisoned in the 1920s and 30s, his work drew greater attention in the 1960s in the wake of student revolutions in France. Gramsci called into question the extent to which liberal democracies are capable of enabling individual liberty, and highlighted what he believed to be the empty nature of accountability procedures.

Marcuse

Marcuse provided a "scathing attack upon the 'one-dimensional' nature of modern technological society, particularly under capitalism. His work... represents a conscious
attempt to provide an emancipatory philosophy" (Held, 1996, p. 293). Marcuse argued that although the products of Western society are heralded as progressive, they are not progressive in fact. For example, the high value placed on economic liberty has resulted in consumerism, and the value on political freedom has resulted in liberal democracy. Both, he argued, falsify the real needs of citizens for the sake of maintaining a market system of production and consumption. Marcuse noted that, “Human and social life are dominated by technology, and a one-sided commitment to efficiency and material progress” (Burrell & Morgan, 1979, p. 292). This system has become so advanced that intellectual and economic creativity and production are channelled through the consumption of largely irrational and wasteful leisure pursuits such as sports. For Marcuse, entertainment is used to suppress the masses by diverting their attention away from the realization of more rational ways of organizing society. Furthermore, social discontent is suppressed through the ever increasing expansion of consumption (Oliver, 1997, p. 65) and technology is used as a political force to dominate the masses through an array of increasingly pleasant forms of social control and cohesion (Burrell & Morgan, 1979, p. 293).

For Marcuse, in Western society “political freedom is reduced to choice, at elections, of indistinguishable political representatives who engage in inconsequential, technical debates which are exaggerated to effect the illusion of a working democracy” (Oliver, 1997, p. 65). Furthermore, and significantly, Marcuse also argued that citizen consciousness is shaped and controlled by the media. Thus, Marcuse, like Gramsci, considered the traditional liberal structures of accountability to be ineffective and devoid of meaning.

Habermas

For Jürgen Habermas, considered one of the greatest living philosophers, there has emerged an increasing need to develop structures for fostering greater understanding through communication in order to reduce unequal power relations within society. He views ‘work’ as the dominant form of social action within capitalist industrialized society. For Habermas, work is a
social form based on a purposive rationality which stresses the importance of goal attainment, defined in terms of means - ends relationships. The system develops technical rules to guide action and modes of thinking, and places stress upon the learning of skills and qualification. Social life is compartmentalized and language is 'context-free.' (Burrell & Morgan, 1979, p. 295).

Work, therefore, provides a form of "communicative distortion" because "supposed consensus is arrived at through discourse within the context of an unequal power distribution" (p. 295). Speech acts, therefore, reflect unequal power relationships.

For Habermas, communicative distortions should be replaced with "interaction," that is, with the everyday language people develop when they share norms and have reciprocal expectations about behaviour. This "intersubjectively shared ordinary language," it is hypothesized, provides 'ideal speech' situations in which people are given equal access to speech, and can use language as a way to become emancipated from work and domination. From this perspective accountable governance should be inclusive and interactive, and should ensure a space for dialogue and opportunities to develop ideal speech situations.

The New Left and Participatory Democracy

The New Left, of which critical theory is a part, questions the extent to which individuals are 'free and equal' agents as liberal theory assumes. Pateman (1970; 1985), for example, accepts the Marxist belief that "the state is inescapably locked into the maintenance and reproduction of the inequalities of everyday life and accordingly, the whole basis of its claim to distinct allegiance is in doubt" (Held, 1996, p. 265). She notes that if the state is not 'impartial' in its relationship with society, then it cannot treat citizens as 'free and equal.' As well, if as feminists suggest, "the 'public' and 'private' are interlocked in complex ways, then elections will always be insufficient as mechanisms to ensure the accountability of the forces actually involved in the 'governing' process" (p. 265). The ability to separate private and public lives is only possible 'within the world of men' since they have traditionally been able to concentrate their efforts on civil society because the labour needed to create and nourish them has been performed mainly by women, and mainly in the family. As Pateman (1987) notes, "'liberalism conceptualizes
civil society in abstraction from ascriptive domestic life,' and so 'the later remains 'forgotten' in theoretical discussion' (Kymlicka, 1992, p. 253).

A fundamental flaw with liberal theory, the New Left argues, is the assumption that rights can be realized in relationships between men and women, minorities and whites, and those in different socioeconomic groups. Liberalism fails to examine the validity of its claim to 'equal opportunity' in any systematic way. In the real world, it is argued, asymmetries of power and resources exist for women and minorities thus limiting the meaning of liberty and equality in their daily lives. As a result, large numbers of citizens are systematically restricted from participating in democratic decision-making (Macpherson, 1977). If there is no "concrete content" to particular freedoms, and thus no profound consequences in the lives of those who have ostensibly been granted those freedoms, the extent to which they actually exist is questionable.

The New Left assumes that citizens are more likely to become actively involved in the political process if they are provided with opportunities for genuine participation in decisions that involve them directly. Pateman (1970) advocates participatory democracy on the basis that it,

fosters human development, enhances a sense of political efficacy, reduces a sense of estrangement from power centres, nurtures a concern for collective problems, and contributes to the formation of an active and knowledgeable citizenry capable of taking a more acute interest in government affairs. (Held, 1996, pp. 267-8)

Furthermore, those advocating participatory democracy believe that "no policy can be judged fair if the process that produced it excluded a marginalized group that is affected by it" (Williams, 1978, p. 242). Although it is generally conceded that citizens will be more interested in decisions that touch their lives at the local rather than the national level, advocates of participatory democracy argue that once citizens are involved in local decisionmaking, they will be better positioned to judge national questions and assess the performance of governments.

The New Left has been forced to rethink the relationship between socialist thought and democratic institutions in response to the problems of orthodox Marxist theory as
manifest in the failure of Stalinism and of the Soviet Union. Consequently, two levels of change have been recommended. First, it is argued that the state must become more democratized by making parliament, state bureaucracies and political parties more open and accountable. Second, new forms of struggle at the local level are recommended to ensure democracy extends into the workplace. As expressed by Held (1996), the New Left argues that,

As long as rights to self-determination only apply to the sphere of government, democracy will not only be restricted in meaning to the occasional periodic election . . . it will also count for little in the determination of the quality of people’s lives. For self-determination to be achieved, democratic rights need to be extended from the state to economic enterprises and other central organizations of society. The corporate structure makes it essential that the political rights of citizenship be complemented by a similar set of rights in the sphere of work and community relations. (p. 268)

Participatory models of democracy emphasize the need for a continual process of negotiation between representatives and citizens, and they advocate for the inclusion of non-elite groups in the decisionmaking process. Although it is generally conceded that face-to-face discussions for all public issues are clearly impossible within the existing structure, it is still believed that the system can be transformed. Although competition between political parties is considered a way to guarantee a minimum level of responsiveness to citizens, to ensure greater accountability to the members of the party, the parties themselves must become less hierarchical and democratized according to the principles and procedures of direct democracy.

The New Left embraces a socialist form of democracy that accepts an optimistic view of human nature. As expressed by Weitzman (1993), under this view there is a “sense that the right answer exists, that it can be knowable to a community or society, and that part of the right answer involves making people better citizens by raising them to be more selfless, more socially conscious, and more helpful to others” (p. 310). Attention is focussed on developing people in order that a higher standard of social life may be achieved. This is done formally and occurs through the “visible hand” of mutual
cooperation and planning that is presumed necessary for the creation of a successful society (p. 310). Cooperation is considered the essential instinct that has driven successful societies and communal or public ownership of property the natural way to arrange life.

The unwillingness to accept unequal outcomes leads New Left thinkers to focus attention on the environment. It recognizes that inequalities exist in practice and it directs efforts on helping to develop a level playing field. Furthermore, it recognizes the integral relationship between public and private life, and the various ways in which the political system reproduces existing inequities and thus maintains the status quo. In real terms, therefore, the freedom and choice it professes to advance is typically unavailable, or at least less available, for those routinely excluded at the decisionmaking level. Under this view, accountability can not be maintained through the traditional mechanisms of free and equal elections or the separation of powers since they are the very structures that helped to maintain inequalities in the first place.

**The New Right and the Market**

Recently, there has been a resurgence in economic liberalism. Often referred to as the New Right, this movement has drawn from a tradition of nineteenth century English liberals. It promotes a society in which the state is relegated to the position of referee and individuals are left free to pursue their own interests with minimal political interference. Fundamental to this type of liberalism (and contrary to New Left thought) is the belief that ownership of private property is a natural right, and the desire to own property a basic human urge. Furthermore, the New Right accepts Adam Smith’s belief that human beings have a natural desire to compete for goods on the basis of self-interest. Not surprisingly, it is believed that the best societal arrangement will be achieved if the “invisible hand” of the market prevails. The free vote, the free market, and freedom of choice are considered essential for ensuring competitive exchanges with minimal state interference.

Although the New Right accepts regulation as necessary, it does not consider it desirable on its own. Ideally, regulation is confined to the protection, support and facilitation of exchanges. Liberalized trade practices are promoted for their ability to make “national economies more open, more flexible, and more responsive to market forces”
(Organization for Cooperation and Development [OECD], 1994a, p. 7). For the most part, regulations are considered "distortions created by interventionist and protectionist policies" (p. 12). Heavily regulated (distorted) economies are believed to perform poorly, and so the removal of regulations has become increasingly linked to economic efficiency and effectiveness. Consistent with a market ideology, member countries of the OECD have turned to "deregulation, 'wage flexibility,' and attempts to alter the effects of social welfare arrangements . . . or of taxation and transfer payments" (p. 8). Although reforms of this nature consider social policy, for the most part they have converged on "the recognition that the costs of such regulation far exceed the social benefit derived from it" (p. 9).

The New Right, therefore, promotes a capitalist form of democracy that gives priority to the production of economic wealth. Capitalism considers the market economy the most efficient and effective social institution for satisfying wants while maximizing individual freedom. In fact, capitalism "embraces the market, feels comfortable with it, and is lost without it" (Weitzman, 1993, p. 311). The shift to a New Right ideology is apparent in OECD documents which note that "open and efficient markets for goods and services, exposed to domestic and international competition, [have] provided the crucial underpinnings for dynamic, high income families" (OECD, 1994a, p. 7).

In the New Right ideology, public sector reform has become a priority of all OECD member countries as efforts are made to control expenditures and to "increase[e] efficiency, effectiveness and accountability in the delivery of services to clients" (OECD, 1998b, p. 25). Pursuant to this, two management trends have emerged. The first is focussed on attempts to adjust the size and structure of the public sector in order to make it leaner, more competitive, less centralized and able to provide choices" (p. 7). The second is directed at efforts to "enhance the effectiveness of, in particular, the financial, personnel, performance and regulatory management functions" (p. 7). Both these trends reflect a liberal focus on minimal government and the desire to increase consumer choice. They also reflect a desire to increase the privatization of public services and to provide increased opportunities for competition.

The trend toward decentralization has become prevalent in all member countries.
The OECD (1998b) notes that “[d]ecentralization to a subgovernment and deconcentration within central government, if taken together, represent the most significant structural change reported by member countries during 1993” (p. 8). As roles and responsibilities of central, regional and local levels of government are being redefined, funds are increasingly being diverted to the local level. Transferring funds locally has allowed “fewer administrative restrictions” but it has brought with it “stricter prudential safeguards” (OECD, 1998b, p. 8). These safeguards are focussed on performance management. Performance indicators, achievement targets, and strategic plans provide standards to measure performance against; accountability is typically associated with an ability to measure “results” as determined by these indicators. As stated in one federal paper, “a results based accountability system must focus on results, and all parties must understand it . . . moreover, to ensure that lines of accountability are clear, it must link organizational and personal accountability and clearly identify the accountability of each manager” (Public Service of Canada, 1990, p. 37). In its nine page (double spaced) discussion of accountability in Annex B Accountability, ‘results’ appears 67 times, reflecting its pivotal position in this view of accountability.

In the New Right philosophy, accountability is discussed primarily with reference to good estate management and increased consumer choice. It is often equated with responsiveness to market forces rather than responsiveness to human needs. The assumption made is that improved national economic performance will ultimately result in increased national and personal well-being. The mechanisms of political accountability remain those typical of liberal democracies: (1) competition between governors that are held accountable to the governed through political mechanisms (the secret ballot, regular voting, and competition between potential representatives) which give citizens satisfactory means for choosing, authorizing and controlling political decisions, and (2) a separation of powers between the legislative, executive and judicial systems to increase public scrutiny and reduce the opportunities for corruption. Reflecting a pluralist influence, under this vision,
politics is akin to a marketplace in which individuals and groups compete for resources. Citizens press politicians to support their requests, in return for financial and political support. Political debate consists of appeals to others' interests in the hope of brokering an agreement in which as many people as possible get what they want. Economic arrangements are evaluated according to a similar criterion: how effective are they in satisfying individual's material demands? (Regan, 1998, p. 289)

In this way, accountability is interpreted in relation to markets and consumer choice. Results provide the standards upon which consumers can evaluate various options and make informed decisions, often on the basis of material efficiency.

**Principles of Accountability**

Recently, discussions of participation found in the literature on social policy have focused attention on the right of ordinary people to gain access to information in order that they may be in a better position to shape social policies. These discussions reflect a consumer model of accountability which conceives of citizens as the "makers and shapers" of social policies, rather than the "users and choosers" (Cornwall & Gaventa, 1999). In these discussions, accountability is related to the 'right to know' associated with accountability in liberal democracies. Jenkins and Goetz (1999) point out that the right to information is often denigrated by those more interested in resource rights, yet the absence of the right to information limits the capacity of resource rights to enter the agenda. In discussions of this sort, there is a recognition that the ability of poor citizens to mobilize resources may be of less significance than differences in the nature of the state which affects the nature of social movements (Cornwall & Gaventa, 1999, p. 15).

Greater attention has also been given to the mechanisms that can enhance the accountability and responsiveness of the state. The right to information approach provides a space for citizens to demand accountability through more direct democratic interaction in the policy process. Participatory budgeting in Brazil, for example, "offers an important example of the use of participatory approaches to enhance transparency" (p. 16). In addition, in Rajasthan, India, the right-to-information movement has demanded greater transparency of local governments for their use of local funds (Jenkins & Goetz, 1999).
This approach to accountability as a right to information makes it possible for citizens to influence social policy. In this way, it becomes apparent that the liberal approach to accountability as a right to information and redress are not in conflict with the approach to accountability as the right to basic economic necessities.

The dilemma of how to hold the government to account for its performance continues to challenge practitioners and academics into the present day. To address this challenge, the Auditor General of Canada identified three “principles” of accountability: transparency, disclosure and redress (1996, p. 33.15). In a recent report, Reflections on a Decade of Service to Parliament, (2001) the Auditor General he highlights the continued need for accountability, as well as its often elusive nature. Although these principles were not elaborated on, as this chapter indicates, their historic roots can be traced to the idea of accountability as a way to ensure the existence of a self-governing democracy. Discussions of accountability emphasize the important role of citizen consent to ensure democratic governance, and the need for responsible government that remains accountable to citizens for its actions (Simey, 1985). In order for consent to occur, citizens must remain informed of the actions of those who represent them, and able to challenge those actions. Thus, accountability requires disclosure of information, transparency of operations, and opportunities for redress. This is true regardless of whether accountability is understood with reference to political responsiveness or good estate management. It is also true whether or not accountability is developed within a communitarian society, such as that of ancient Athens, or in a liberal society such as that advanced under a New Right ideology. Consequently, ‘transparency, disclosure and redress,’ when taken together can potentially provide a common point of intersection for the various procedures developed to create accountability in public sector organizations. Because these principles have the potential to provide the centre of an accountability framework, they are developed further in Chapter Six: Principles of Accountability.

**Summary and Discussion**

When placed within the context of democracy, accountability is viewed as a way to ensure rule by the people. In Athens, democracy was promoted for its intrinsic value and for the extent to which it could ensure that those who governed would represent the
interests and wishes of the *demos*. Thus accountability was interpreted as political responsiveness. In feudal societies, a simple administrative bureaucracy was developed to collect money for the King. Accountability was viewed in relation to good estate management, and simple and direct lines of accountability were developed. Officers were accountable to the king for the collection and management of money, the king was accountable to God, and a judicial system ensured due process.

At least initially, the transition toward democracy in the 1700s returned discussions to accountability to political responsiveness. Political theorists accepted individuals as citizens and became concerned with establishing ways to balance the rights of the individual with the need for social and political order. Hobbes viewed government as a social contract between citizens and their representatives, and from Locke on, citizen consent was considered essential for ensuring democratic accountability. If citizen rights to life, liberty and estate were not maintained, citizens were considered justified in replacing their representatives. Accountability required consent as determined through a secret ballot, regular voting, and competition between political parties. As the Athenians had, Mill directed attention on the need for citizen involvement in the democratic process to produce citizens more capable of pursuing the public good. He viewed choice as a requisite for personal development and advocated for system of checks and balances through a separation of powers. Individual rights, it was believed, would best be maintained through the hidden hand of the market and coupled with the representative principle. Government interference was acceptable only if it prevented harm to citizens.

For Madison, competing factions and a republican structure would ensure accountability. Factions assumed a high degree of citizen involvement to maintain a balance of power and a republican structure over large geographical area would increase the likelihood of attracting ‘wise and public-spirited’ representatives.

Marxist and neo-Marxist views challenged the assumptions of liberal democratic theorists, and fundamentally altered what could be considered an ‘instance of accountability.’ By placing the individual within the context of the larger society, they noted the extent to which structures developed to make governments ‘more accountable’ actually served to maintain the status quo. Thus political freedom for liberals merely
provided an opportunity for citizen choice between indistinguishable political representatives who ultimately served the needs of capital not the masses. True accountability could only occur if citizens themselves became the owners of property, if they participated directly in the democratic process, and if the 'visible hand' of planning and cooperation was used to develop a society that served the needs of citizens not the status quo. Such a system would require participatory structures in all aspects of life and genuine efforts to ensure equality of opportunity.

The Welfare State brought with it a larger and more complex government. Programs were developed at both local and national levels, making clear lines of accountability increasingly difficult to maintain. A professional layer viewed itself as directly accountable to its client group, and its profession, not to the central governments that mandated its services. Consequently, professional bureaucrats broke the direct lines of accountability that had evolved during simplertimes. Professional experts in positions of responsibility routinely excluded citizens from decisions that affected them directly, ultimately resulting in calls for a more participatory approach to governance.

Recently, the demands for accountability have occurred within the context of a New Right philosophy. In it, accountability is discussed primarily with reference to good estate management, and the 'invisible hand' of the market is once again viewed as the best way to organize a successful society. The language of accountability has become ensconced in the rhetoric of market models, choice, competition, privatization, and indicators of achievement. From this perspective, emphasis is placed on developing mechanisms for ensuing efficiency and equity, and government regulations are being replaced with indicators of achievement to allow users of public services to become choosers in a marketplace of possibilities.

In liberal democracies accountability is generally related to the protection of individual rights, especially the right to economic liberty, the right to labour and the right to acquire material security. If these rights are threatened, citizens are considered justified in removing their representatives. Political mechanisms for accountability focus on ways to ensure citizens are able to audit the performance of their representatives and governments, and are given opportunities for redress. This assumes a right to information
as a civil-political right of citizenship. As Jenkins and Goetz (1999) point out, this right has an "undeniably old-fashioned ring to it (¶15). It is a first-generation right, and thus does not attempt to redefine the relationship between the citizen and the state but rather, to elaborate on it (¶15). Critics of liberalism continue to argue that active involvement in the political order is limited for most citizens, and that liberty is not possible for those who are disadvantaged in terms of their economic and political power. From this perspective, it is further argued, that periodic elections and a separation of powers limit, rather than contribute to, accountability, in that they serve to maintain the status quo by excluding most citizens from the decision-making process. Mechanisms of accountability require that citizens govern their own joint affairs collectively, both to ensure their basic rights to food, shelter, education and health care, and to allow participation in decisions that affect them directly.

A review of the relationship between accountability and democracy reveals some of the confusions surround the term. Accountability can be interpreted with reference to either political responsiveness or good estate management, each interpretation giving priority to different accountability procedures. Furthermore, a service delivery state typically has several layers of government bureaucracy, making it difficult to determine where lines of accountability lie. Experts who comprise the bureaucracy often do not perceive themselves to be accountable to the same people, or for the same things. Bureaucrats often possess a professional expertise that makes them consider themselves more accountable to their profession, and their client groups, than to the bureaucracy that employs them.

It should be noted that the right to information does not conflict with the right to access resources. This point is emphasized by Jenkins and Goetz (1999), who note that although the right to information has often been denigrated as merely a civil-political right, without it, the capacity for resource rights is limited. Their research into a grassroots political movement in Rajasthan highlights the extent to which citizens require access to official documents to ensure government resources actually find their way to those for whom they were intended. They argue that the dichotomy constructed between resource rights and the right to know is an artificial one, and they insist that the role of citizens
in demanding accountability plays an important role in building capacity.

This dissertation is ultimately concerned with developing a framework centred around the idea of accountability. It contends that fundamental principles of accountability identified by the Auditor General of Canada (1996) can be used as the centre of an accountability framework for use in education. These principles are common to accountability regardless of whether it is interpreted as political responsiveness or as good estate management. They are also common to any democratic view of accountability, for accountability emphasizes the right of citizens to influence and direct the actions of governments. A more in-depth discussion of principles is developed in Chapter Seven.

In the Chapter that follows, accountability is discussed within the context of education. This follows up Day and Klein's (1987) observation that,

a different concept of accountability is emerging from the shadows of the contemporary debate: accountability as action in conformity with the public interest and the public good, as defined not by shifting political processes or ideologies, but by enduring precepts or an over-arching value system. Growing complexity has generated a demand for a return to a simpler definition of accountability. (p. 26)

Attention to the relationship between accountability and the public good helps to uncover the different purposes of accountability in public education. This, in turn, helps to reveal what can be considered an instance of accountability within the context of public education.
CHAPTER FIVE: ACCOUNTABILITY AND
THE GOOD SOCIETY

Plato taught, a theory of education is a critical element in
every political theory; the converse of Plato’s dictum is also
ture: every theory of learning is a theory of politics. (Manzer,
1994, p. 7)

From the time of its inception in the middle of the nineteenth century, education in
Canada has been subjected to reforms. The various political philosophies that have
achieved hegemonic ascendancy have attempted to shape public schools to fit their
particular ideal of the public good. Influenced both by their unique ideological stance and
by the political, social and economic realities of their day, political decision-makers have
developed different and sometimes conflicting visions of the good society, and
consequently, of public education. Accountability reforms, like all reforms, gain their
legitimacy on the basis of social and political ideals. What public education is to be held
accountable for depends on educational purpose, and educational purpose, in turn,
depends on visions of the public good. As Gray, Owen and Adams (1996) observed,
accountability provides a “necessary link between a . . . view of how our world is
currently ordered and a democratic view of how it should be ordered” (p. 33).

In Canada, public education is a provincial and a territorial responsibility and thus
educational policy reflects sometimes significant regional differences. Consequently, this
chapter can be criticized for oversimplifying a complex reality. Yet, as Manzer (1994) and
Axelrod (1997) note, social changes and political ideas have influenced and altered public
education in similar ways throughout the nation over time. Revisiting those changes
provides a context within which to place the present debates surrounding accountability.

This chapter provides a historical context for discussing educational accountability
in Canada. To do this, it utilizes Manzer’s (1994) analysis of the constitutive meanings of
past and present educational policy to illustrate how public education has, from the time of
its inception, been held accountable for different and sometimes conflicting purposes. By

126
relating accountability to educational purpose, and hence, to shifting visions of the public
good, this chapter describes how public education in Canada has changed over time in an
effort to become 'accountable' to the educational demands of the day. This chapter makes
no attempt to critique Manzer's work, but uses it as a heuristic to illustrate how the
various strands of liberal philosophy dominated public policy over time, and consequently
provided different conceptions of what an 'accountable' system of education would look
like. Its purpose is to help clarify the various purposes of accountability over time, and
whose purposes accountability has been expected to serve. It also helps to uncover what
an instance of accountability looks like from different liberal perspectives, and why some
consider an instance to be one of accountability, while others do not.

This chapter is divided into three sections. The first discusses the relationship
between education and the good society. The second relates accountability to educational
purpose by placing it within the context of the different eras of liberalism that have
influenced public education over time. The third discusses the present ideological divide
in education and its implications for conceptualizing accountability.

**Education and the Good Society**

It has long been recognized that public schools provide a space for developing and
nurturing a desirable social and political community. Through their curricula, their
pedagogy and the structures they promote, schools offer both a vision of the good society
and a microcosmic world in which to shape it. Educational policies and the reforms they
promote are developed out of political philosophies. Reflecting this, Mitchell (1990)
observed, "We now recognize that both the content and form of schooling is determined
through the conflicts and coalitions found at the core of local, state and national political
systems" (p. 166). Similarly, Torres (1995) noted that theories of state "define the 'real'
problems of education . . . [and] underpin, justify, and guide the educational diagnoses
and proposed solutions" (p. 255). Despite the establishment of criteria to facilitate
"scientific judgments" of educational policy, "in practice, criteria are usually politically
contested [because] . . . Empirical evidence is unreliable, inconsistent, or missing. And in
the absence of scientific consensus, policymakers have to chose between rival [political]
thories" (Manzer, 1994, p. 11).
What public education is to be held accountable for, therefore, is critically dependent upon educational aims, and "questions about the aims and content of education are intimately connected with views about the kind of society we wish to live in" (White, 1990, p. 16). Furthermore, the political nature of accountability reforms has been recognized in the literature over time (cf. Austuto et al., 1994; Becher & Maclure, 1978; Cibulka & Derlin, 1995; Earl & LeMahieu, 1996; Macpherson, 1996). In his analysis of accountability, Kogan (1986) observed that "to make sense of accountability it is necessary to first identify the dominant normative theories, that is, statements of the desirable purposes and modes of accountability" (p. 17). Becher and Maclure (1978) went farther when they warned against conducting the accountability debate at a purely technical level for doing so "would be to engage in self-deception and ensure that the end result satisfied nobody" (p. 222). In the underbelly of seemingly neutral technical processes, therefore, lie beliefs about how education, and thus society, ought to work.

**Liberal Visions in Canada**

In his review of educational policy, Manzer (1994) noted that schools are not just "human communities where teachers and students live and learn together," they are also public instruments and political symbols (p. 3). As political symbols, they "express conceptions of human needs, make statements of moral principles, and convey visions of individual and collective development" (p. 3). As public instruments they provide a "means by which people in a political democracy collectively strive for civic virtue, economic wealth, social integration and cultural survival" (p. 3). Furthermore, Manzer contended, education in Canada has been "dominated by liberal conceptions of the purpose of education, liberal understandings of the proper criteria of political evaluation, and liberal principles of state organization" (p. 255). Yet, liberalism has changed profoundly over the last 150 years, dividing into distinctive and even opposing doctrines that have changed and expanded the purposes of education (p. 255). As identified by Manzer, three successive genres of liberal thinking have, with the prolonged exception of Quebec and Newfoundland, achieved ascendancy in Canadian education. Referred to as political, economic, and ethical liberalism, the education project developed out of each gave "priority to different educational problems ... [developed] distinctive conceptions of
the purpose of education, espouse[d] different principles of state organisation, and ascribe[d] different meanings, or at least different degrees of importance, to the main criteria of political evaluation” (p. 256). As well, each “confronted strong political opposition, enjoyed important policy achievements, suffered failures, and experienced unexpected outcomes” (p. 256).

As liberalism has changed to accommodate various strands of communitarian thought, so have the substantive meanings and significance attached to the criteria of public policy evaluation (see Table 4.1). This shift is evident as a new genre of liberal thinking emerges as a powerful force within public education. Referred to by Manzer as *technological liberalism*, it is redefining the problems and purposes of education, and, not surprisingly, the state interventions it is advancing to improve it. Prominent among these interventions is the promotion of accountability as a method for school reform. Since, as Maclure (1978) suggests, accountability is an abstraction, but not a timeless one, a historical review of the constituent meanings of educational policies in Canada helps to reveal the “political realities behind the rhetoric” of educational reforms (p. 9).

This chapter assumes that Manzer (1994) is correct in his assumption that policy is an extension of the socio-economic environment. It assumes as well, that what constitutes an accountable education is dependent upon societal interpretations of legitimacy, efficiency and justice. To use Manzer’s (1994) words, the “goodness of public schools as human communities and public instruments is judged by how well they meet community standards of justice, legitimacy, effectiveness and efficiency” (p. 7). Although concepts of effectiveness and efficiency are linked to policy results, they are also “embedded in politically contested concepts of public purpose, norms of legitimacy and justice, and theories of policy intervention” (p. 12) (see Table 14, p. 136). The substantive meaning and relative weight of the criteria used to evaluate educational policy is neither static, nor universal. Its changing meaning is apparent in each of the strands of liberalism reviewed.

**Accountability Under Political Liberalism**

When public education was introduced in the middle of the 1800s, its purpose was to provide students with a basic, practical education. Public schools were considered instrumental for shaping what Egerton Ryerson referred to as “the state of public mind”
(cited by Manzer, 1994, p. 76), and educators were held accountable for cultivating a sense of patriotic virtue to ensure the assimilation of students into the common culture of the nation. The fear that “denominational divisions would fragment enrolments and make public schools unacceptably expensive and inefficient” established religious instruction as a central problem of public education (p. 257). Debates arose regarding the role of the church in state education, but ultimately, with the exception of Quebec and Newfoundland (who remained committed to non-sectarian education), schools were held accountable for delivering a uniform, non-denominational Christian education, and equal opportunity came to be interpreted as equal access to a common school program. English was promoted as the language of choice, both because it was considered more democratic, as the language of the majority, and because it was less expensive, and therefore, more efficient.

Providing students with a uniform education proved a daunting task given the number of school districts in existence at the time. In Saskatchewan alone, for example, there were 5,146 school districts in 1937 (Manzer, 1994, p. 88) and urban-rural disparities meant that the educational differences within the provinces were greater than those between them. To address this, provinces developed a prescriptive and subscriptive syllabus of study, externally administered tests of achievement, and regular school inspections (p. 89). As represented by the Reverend John Strachan, political liberals believed that the “efficiency and effectiveness of schools depended on the quality of their supervision” (Gidney, 1972, p. 34, cited by Manzer, 1994, p. 81). Reflecting the philosophy of J. S. Mill, “Routine administration might be left in the hands of locally elected trustees . . . general supervision and regulation should belong to those most qualified: clergymen and professional men” (p. 81).

Initially, educational legitimacy was maintained through the principle of majority rule both because it was more democratic and more cost efficient. Public schools were governed by councils of civic notables who received direction through the tutelage of superintendents of education. Over time, however, the focus on economic efficiency increased, and representative democracy gave way to provincial agency as school trustees increasingly became subject to the direction and regulation of departments of education.
Under a hegemony of political liberalism, public education became accountable for teaching "the political liberties of democratic citizens, and the political obligations of democratic subjects" (Manzer, 1994, p. 256). To do this, it established a system of education that was uniform in its curricula and in its governance structures. As industrialization made its way into Canadian society, however, the effectiveness and efficiency of uniformity as a method of achieving equal opportunity in education came under increasing criticism.

**Accountability Under Economic Liberalism**

Early in the twentieth century, as Canada began to move toward industrialization, political ideology began a corresponding shift toward economic liberalism. The purpose of education became refocused on meeting the requirements of industrial expansion and access to education became equated with access to jobs. Equal opportunity, therefore, came to be understood as equal access to different educations, a view apparent in the Report of Canada's Royal Commission on Industrial Training (1913) which stated,

> Equality of opportunity, to mean anything real, must have regard to the varying needs, tastes, abilities, and after lives of the pupils... It must offer opportunities of education...which will serve the pupils not all the same thing, but which will serve them all alike in preparing them for the occupations which they are to follow, and the lives which they are to lead. (p. 3, cited by Manzer, 1994, p. 99)

Attention, therefore, came to be focused on a mass secondary education and on the provision of a general and vocational education in addition to the existing academic one.

When public education was asked to serve the requirements of industrial expansion, the educational infrastructure underwent profound change. Initially, separate vocational schools were developed; however, over time they were replaced with composite schools that could provide students with vocational options and were therefore considered both more equitable and more cost efficient. Although composite high schools provided rural students with "equal opportunity" with their urban counterparts as defined by occupational choice, they often forced the closure of schools in smaller, homogeneous communities as school districts became amalgamated. In this way the "prescriptions for fitting public education to an industrial economy" (Manzer, 1994, p. 260) worked to
decrease educational accessibility when defined along denominational and linguistic lines.

Larger school divisions were able to attract more highly qualified staff, thereby diminishing the need for central regulation and control. Following the model of John Stuart Mill, who regarded utility as effective only when “grounded in the permanent interests of man as a progressive being” (cited in Sandel, 1988, p. 111), a distinction was made between central policies that required “uniform local administration and hence close central superintendence and central policies that required adaptive local management” (Manzer, 1994, p. 261). Although the provincial department of education was still considered “superior in knowledge” and retained ultimate authority, school boards were given discretion to implement local policies.

The resources allocated to education increased in all provinces during the 1950s and 1960s, and there was “a significant narrowing of interprovincial differences in average size of schools, expenditures per pupil, and pupil/teacher ratios” (Manzer, 1994, p. 118). By the 1950’s, the hegemony of economic liberalism in eight of the ten provinces provided a national policy through “interprovincial convergence rather than federal involvement” (p. 262). This focus on meeting the needs of students as perspective members of occupational classes helped to prepare the way for a philosophy of liberalism directed at meeting the complex needs of individual students.

To become more accountable under economic liberalism, education was restructured to provide students with equal educational opportunities regardless of their future life pursuits. As a result, vocational and general schools were established in larger centres, and smaller school districts became reorganized into larger divisions. These divisions became accountable for administering local polices, and at the provincial level, accountability for policy formulation shifted from politicians to deputies and to assistant deputy ministers.

**Accountability Under Ethical Liberalism**

According to Manzer (1994), “beginning in the 1930s and culminating in the late 1960s and early 70s, an ethical liberal commitment to public schooling as individual development” arose in Canada (p. 148). This commitment reflected a larger social vision that rejected “economic efficiency as the principal criterion of good social order” (p. 153).
and favoured instead a society focussed on developing individual potential. As stated in the Report of the Alberta Commission of Educational Planning (1972), "The overarching goal [was] the cultivation and enrichment of all human beings" (p. 28). The centrality of human development and the assumption of an educative society represented a significant departure from a second phase industrial society which would be dominated by materialist values and a professional and intellectual elite.

Under an ethical liberal philosophy, public education became directed at developing the unique capacity of individual students. This focus led to a recognition of the importance of the cultural community as a basis for individual development, and consequently, educational policymakers began to discuss equal opportunity in relation to denominational and linguistic accessibility. Public schools became accountable for developing a place for religion and language that was both appropriate to education and to the beliefs and needs of individual students. Equal treatment, therefore, came to be understood as different treatment, and equal opportunity, the overriding criterion of policy evaluation for ethical liberals, came to be defined in terms of diversity, not uniformity.

When public education became accountable for meeting the unique needs of individual students, substantive changes were made in the curriculum, in pedagogy, and in governance structures. The aims of education were rewritten in policy documents to reflect a child-centred philosophy and the common curriculum became replaced with a spiral curriculum which identified holistic learning experiences that could be repeated over time, and at various levels of sophistication (Manzer, 1994, p. 149). This was consistent with "a theory of human learning and problem-solving as discursive, holistic and individualist . . . [which believed] complex problems cannot often or easily be broken down into subsets of simpler problems" (p. 263).

Under a philosophy of ethical liberalism, composite high schools evolved into comprehensive high schools that allowed students to select from academic, vocational and general options in a manner that was neither class-specific nor class-defining. As programs of study became modified to meet individual needs, standardized tests lost their legitimacy, and were gradually replaced with teacher assessments of student progress. Consequently, "provincial examinations were dropped and credit systems with individual
timetables and subject promotion replaced more occupational class-structured programs” (p. 149). The priority given to individualizing educational programs increased the level of professional autonomy for teachers.

Under person-regarding liberalism, democracy was advocated to be more than a political structure. It was considered to be,

essentially and fundamentally a spirit, a frame of mind, a way of life ... based on the participation of the greatest number, individually or in groups, in the conduct of a common enterprise, on respect for the rights of the person, on equality of all within the diversity of occupations and abilities. (Quebec Royal Commission, 1966, p. 3, cited by Manzer, 1994, p. 150)

Democracy in the classroom was expected to lead to a democratic society focused on human development and education was no longer expected to shape students into predetermined roles, but rather to “help the learner acquire the knowledge, skills, attitudes and interests that will enable him to constantly influence his environment and purposes” (Alberta Commission of Educational Planning, 1972, p. 28). Consequently, teachers became facilitators, and students were expected to accept responsibility for their own learning. Furthermore, efficiency came to be measured not by cost, but by the extent to which “learning experiences relevant for persons in school [were maximized] within the cost constraints ... established by a process of open, public deliberation” (p. 265).

Ethical liberalism, with its focus on a more participatory style of democracy advocated grassroots involvement in policy decisions. The Worth Commission stated, “People must be more than clients of the educational system. They must share in determining it” (Worth, 1972, p. 137; also cited in Manzer, 1994, p. 195). To facilitate this, public education underwent a process of massive decentralization. If, as it was believed, “the most important decisions about education are made by young people in school with the advice and guidance of adults, particularly teachers and parents” (Manzer, 1994, p. 264), then more decisionmaking capacity had to be delegated to the local level.

As public education directed efforts incorporating the views of various stakeholder groups, a system of policy interdependence was conceived of to replace policy tutelage. In principle, at least, the various levels of policy and administration were integrated into a
harmonious and seamless relationship, facilitating a sharing of power between local educational authorities and central government. Larger school boards were considered capable of maintaining greater autonomy, and in turn, school districts could delegate more decisionmaking power to the school level. Provincial departments of education retained a degree of regulatory authority, and assumed responsibility for equalizing educational opportunities through the redistribution of money to local educational authorities.

Manzer, (1994, p. 191) noted that the theory of participatory democracy under ethical liberalism was rivalled by another theory, that of “rational management . . . which competed for predominance in educational governance in the late 1960s and early 1970s” (p. 190). Reflecting a utilitarian liberal perspective, rational management was embraced by provincial departments of education, “particularly with respect to their organizational capacities for educational planning and program evaluation.” Official policy studies undertaken by ethical liberals attempted to integrate theories of participatory democracy with those of rational management. Although difficult to accomplish in practice, they established policy interdependence as the norm in Canadian education.

Initially, rational management and participatory decisionmaking were able to coexist when general consensus over the purposes of education existed. However, in the 1970s, when “government leaders and the public began to question the effectiveness of public education programs and the benefits of the massive investment in education” (Fleming, 1993, p. 57), and when public debt and unemployment became growing concerns in the 1980s, “the limits of policy interdependence in an era of fiscal austerity” became apparent (Manzer, 1994, p. 209). As the purpose of education began to shift under a corporatist ideology, the “shared perception of educational purposes and public priorities . . . faltered, [and] the harmony of politics, policy and administration [became] broken” (p. 201). The commitment to the principles of student-centred education which had provided the bond to unite utilitarian liberals (committed to rational management) and ethical liberals (committed to democracy) was lost.

Ethical liberalism reached its ideological ascendancy in the 1960s and continues to be highly influential in education today. Under it significant gains were made in accommodating social diversity. As with all liberal ideologies, however, the ethical
liberalism did not go unchallenged. Manzer (1994) noted that the removal of
nondenominational Christianity from schools was never accepted by conservatives, and
ethical liberal ideas about comprehensive education, ungraded schools and individual
timetables never won popular public support. It was, however, the "failure to take the
economic importance of education seriously" (p. 271) that proved most damaging to
ethical liberals. These criticisms contributed to the emergence of a new liberal ideology,
which, although rooted in both political and economic liberalism, has a distinctive
character of its own.

**Accountability Under Technological Liberalism**

In the 1960s, when educational spending began to escalate, another ideological
shift emerged in public education. As reflected in recent policy documents, there has been
a "convergence on a distinctive understanding of the purposes and problems of public
education . . . widespread consensus about desirable reforms . . . [and] extensive
agreement on principles of state organization and structures of educational decision-
making" (Manzer, 1994, p. 255). As in the past, this convergence reflects an incomplete
but distinct liberal ideology that sets forth "a powerful critique of ethical liberal thinking"
(p. 266).

The technological liberal philosophy is considerably influenced by a competitive
global economy made possible by technological change. Spiralling debt, intractable
unemployment, and the increasing ability of transnational corporations to relocate on a
global scale, has resulted in a renewed interest in the instrumental value of education as a
means for collective economic well being. The belief that education will be "the
paramount ingredient for competitive success in the new world economy" (Radwanski, 1987, p. 11) has renewed national interest in education and has shifted the purpose of
education away from self-development and individual well-being towards collective
economic well-being as the basis for individual development. Meeting the basic need for
self-esteem has become inextricably linked to the power of the individual to earn a living

According to technological liberals, public schools must be held accountable for
providing students with an education which will serve them equally in their future
pursuits of employment. Because competition for high quality jobs is now occurring at a
global level, it is argued that to remain competitive, Canadian education must become the
best in the world. The attainment of educational excellence, therefore, has become the
central problem in recent educational documents (Schweitzer, 1995) that have “interpreted
relatively high drop-out rates, widespread functional illiteracy, and mediocre results in
international mathematics and science tests as evidence of the failure of public education”
(Manzer, 1994, p. 212). This failure is blamed on the “muddled purposes, fragmented
curricula, and inadequate accountability” of public education as it became organized under
a philosophy of ethical liberalism (p. 213).

The type of education considered relevant for a technological society is most often
described as a high-quality, technologically oriented, liberal education. Public schools are
increasingly being held accountable for teaching a common body of requisite knowledge,
and consequently, equal opportunity is again becoming defined with reference to equal
access to a uniform educational program focused on results. The return to a content-
centred education lends itself more readily to measurement and is, therefore, more
efficient and accountable as defined by technological liberals. Consequently,
accountability is increasingly being linked to performance indicators and standardized test
results, the same criteria that lacked legitimacy under ethical liberalism. Student success,
as measured by test scores, is used to measure the “value added” by education. The
Radwanski (1987) report stated, “There can be no effective pursuit of excellence in
educational outcomes without meaningful accountability, and there can be no meaningful
accountability without measurable standards of accomplishment” (p. 57). Test scores,
when used over time, are expected to reflect not only the individual success of students,
but, when aggregated, the success or accountability of the educational system as a whole.

Although technological liberals tolerate choice and diversity to accommodate
individual interests and needs, they warn against social fragmentation. Unlike ethical
liberals who made significant strides in accommodating social diversity, technological
liberals typically ignore or dismiss it (Manzer, 1994, p. 218). Indeed, diversity and
choice are often asked to “co-exist with requirements which ensure that certain standards
are met and that certain curricular elements form a part of every child’s basic education”
<table>
<thead>
<tr>
<th>Political</th>
<th>Economic</th>
<th>Ethical</th>
<th>Technological</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Purpose of Education</strong></td>
<td>. teach political liberties and political obligations</td>
<td>. serve requirements of industrial expansion</td>
<td>. universal development of the individual</td>
</tr>
<tr>
<td><strong>Way to Achieve Purpose</strong></td>
<td>. uniformity of curriculum and organization</td>
<td>. partite and bilateral schools</td>
<td>. flexible programming</td>
</tr>
<tr>
<td><strong>Distributive Justice</strong></td>
<td>. equal access to the same education</td>
<td>. access defined in terms of occupational selection</td>
<td>. access defined in linguistic and denominations terms</td>
</tr>
<tr>
<td><strong>Legitimacy</strong></td>
<td>. majority rule</td>
<td>. defined in terms of occupational selection</td>
<td>. capacity to provide for universal development of individuals</td>
</tr>
<tr>
<td><strong>Effectiveness and Efficiency</strong></td>
<td>. minimizing the cost of education</td>
<td>. minimizing the cost of education</td>
<td>. satisfaction of individual needs within fiscal constraints</td>
</tr>
<tr>
<td><strong>State Organization</strong></td>
<td>. from civic notables and superintendent tutelage to trustees as administrative</td>
<td>. reorganization into large divisions</td>
<td>. massive decentralization of decisionmaking</td>
</tr>
</tbody>
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Table 14. Summary of Manzer’s Liberal Typologies
(British Columbia Royal Commission on Education, 1988, p. 9). In their critique of the Radwanski (1987) report, Churchill and Kaprielian-Churchill (1991) suggest the report is “notable for the absence of suggestions that school curriculum should be adapted to the particular needs of any ethnocultural group” (p. 42; also cited by Manzer, 1994, p. 218). Instead, schools are to be ultimately accountable for delivering a common education that is made available to all.

In a system of public education that is held accountable for meeting the needs of international competition, ultimate knowledge is assumed to be located centrally, at either the provincial or the federal level. For technological liberals, this shift in the location of knowledge legitimized a shift in educational governance away from policy interdependence toward policy tutelage, or even administrative agency. However, since “most technological liberals accept that federal policy tutelage . . . is unacceptable in political practice . . . They urge instead a federal presence and a commitment to education that will assert national priorities for educational excellence” (Manzer, 1994, p. 268).

Technological liberals argue that provincial educational authorities should make policy decisions regarding the “overall resource allocation to public education, content of the common or core curriculum, provincial standards of educational achievement, and mechanisms of accountability” (Manzer, 1994, p. 230). Management, on the other hand, should be “decentralized to school boards, school councils and teaching staffs, while ensuring that accountability to the policy-determining centre is maintained” (p. 230). Furthermore, technological liberals believe both provincial and local policy communities should be enlarged to include the broader interests of society, particularly the interest of business (Economic Council of Canada, 1992; Schweitzer, 1995).

**Summary and Discussion**

Manzer’s review of the constituent meanings of educational policy highlights the extent to which notions of accountability are an abstraction of political ideology. As each new genre of liberalism emerged, it changed the purposes of education, and thus what education was to be held accountable for, how it was to be held accountable, and to whom. This in turn, led to the promotion of different theories of learning, and consequently to changes in curricula, pedagogy, and governance structures. The claim
that "accountability's fundamental purpose is to improve education" (McEwen, Fagan, Earl, Hodgkinson & Maheu, 1995, p. 99) fails to recognize the extent to which notions of improvement and education are themselves dependent on visions of the public good. Increasing standardized testing improves accountability as defined by technological liberals but falls far short of an accountable education as envisioned by ethical liberals. For ethical liberals, the trend toward uniformity and increased control makes education less responsive to individual student needs and less able to involve the grassroots in important policy decisions.

The technological liberal ideal of the good society closely resembles the "second phase industrial society" that ethical liberals advocated against. In it, public education is expected to give priority to economic productivity, and consequently to a common, technologically oriented curricula and a pedagogical cycle of teaching and testing. As Manzer (1994) noted,

the theory of mastery learning is embedded in a classical theory of liberalism . . . and works as a policy theory . . . because mastery learning and liberal ideology share the same ontological premises or philosophical anthropology, the same assumptions about human learning and problem-solving as rational decision-making. (p. 250)

Uniformity in curricula, in pedagogy, and in governance structures lend themselves more readily to measurable results but place severe restrictions on educational pluralism.

For ethical liberals the trend to increase accountability by increasing systems of control and surveillance in the form of "judicious assessment programs and appropriate sampling frames" (McEwen et al., 1995, p. 99) is not an "improvement." For them, such accountability fails the criteria of public policy evaluation, and is neither legitimate, nor is it just, efficient, or effective. Ethical liberals believe that education has a moral purpose, that is, to develop individual potential. An accountable education, therefore, is not focused on matters of control and surveillance, but on the development of individual and collective capacity. For ethical liberals (and democratic socialists), systems of surveillance are potentially dehumanizing and their replacement with more supportive and "educative" systems is required (cf. Macpherson, 1996; Nixon, 1992).
In large part, the controversies surrounding accountability can be traced to the present ideological divide in education. This divide is not unique to Canada; Darling-Hammond (1993) observed the existence of “two very different theories of school reform working in parallel -- and sometimes at cross-purposes -- throughout the US” (p. 755). One model, she noted, “fits with a behaviouristic view of learning as the management of stimulus and response, easily controlled from outside the classroom by identifying exactly what is to be learned, and breaking it up into small, sequential bits” (p. 754). The other “attends more to the capacities of teachers and to the development of schools as inquiring, collaborative organizations than to changes in mandated curricula or management systems” (p. 755).

Recognizing the extent to which these reforms are legitimized on the basis of political ideology contributes to our understanding of the purposes of accountability in public education. Furthermore, it highlights the extent to which an ‘accountable education’ is dependent upon interpretations of legitimacy, efficiency and justice. These insights are useful for understanding what an instance of accountability looks like from different perspectives and why some people consider an instance to be one of accountability while others do not. It also provides a way to evaluate educational policy. There is, for example, some contradiction in suggesting that school indicators are linked to a trend away from “a traditional paradigm” described as “competitive,” “focussed on content” and a “lock step process,” toward an education that is “child-centred,” “cooperative”, and “empowering” (Saskatchewan Education, 1993, p. 12). Furthermore, the reintroduction of a core curriculum focused on results and increased standardized testing continues to be associated with goals focussed on developing the unique capacity of individual students.

Attention to the political dimension of accountability reforms, therefore, directs attention to the normative nature of accountability reforms and moves debates away from the purely technical to the political. Because, in Canada, the various types of liberalism that have influenced public policy have been historically and collectively constructed,
they constitute a polyphonic liberal discourse that precariously balances the rights of the public purposes, principles and policies of political, economic, ethical and now technological liberalism in a complex whole. Contemporary political thinking and educational policy-making must be rooted in understanding the implications of this historical legacy” (Manzer, 1994, 269).

Each type of liberalism continues to exist in public education, each contributes unique insights, and each has experienced unintended consequences.

Manzer’s (1994) liberal typologies help to bring one to a better understanding of what an accountable school may look like from the perspective of different political ideologies. This is useful in discussions of accountability in education because it helps to clarify what vision of education schools are expected to be held accountable for. Because accountability procedures are legitimized on the basis of liberal ideology, dividing educational ideology into a ethical and a technological liberal perspective provides a way to organize accountability procedures on the basis of a particular vision of the good society, and thus the good education. It also leads to an appreciation of their historical development.
CHAPTER SIX: PRINCIPLES OF ACCOUNTABILITY

Although attention to the political dimension of accountability reforms helps reveal what an accountable school looks like from the perspective of different political ideologies, it fails to provide essential insights into the concept itself. For that, the development of more explicit definitions or an investigation into the etymology of accountability may be less useful than a clarification of the key principles and elements that undergird the idea. Lello (1979) recognized the importance of principles in his discussion of accountability. He noted, "There are discernible principles which may be deduced from the different approaches" (p. 3). Although he failed to articulate them, he noted the potential of principles for providing a "common basis for contrasting action" despite the subjective nature of accountability (p. 3). Because principles and elements are constituents of a broader idea, they provide a way to grasp accountability's underlying logic. This is useful for organizing accountability conceptually, and ultimately for developing and testing the integrity of accountability procedures.

This chapter examines three key principles of accountability: disclosure, transparency and redress. These principles are taken from a report of the Auditor General of Canada (1996) and can be found in documents related to the World Bank (cf. Vichwanath & Kaufmann, 1999) and social policy (cf. Jenkins & Goetz, 1999). The focus on principles is associated with the democratic right of citizens to observe and be represented by their governments. It is increasingly recognized that the ability of poor citizens to mobilize resources may be linked, at least in part, to their ability to scrutinize their governments and the bureaucrat infrastructure developed to support them (Jenkins & Goetz, 1999). The 'right to information' approach provides a space for citizens to demand accountability through more direct democratic interaction in the policy and administrative processes of government. Participatory budgeting in Brazil, for example, "offers an important example of the use of participatory approaches to enhance transparency" (Cornwall & Gaventa, 1999, p. 16). In Rajasthan, India, the right-to-information
movement has demanded greater transparency related to how local governments use their resources (Jenkins & Goetz, 1999).

As discussed in Chapter Four, regardless of whether accountability is associated with political responsiveness or good estate management, the purpose of accountability procedures can be traced to at least one of the three principles of accountability. This is true whether accountability is viewed from a communitarian perspective, such as that of ancient Athens, or from a liberal perspective. Consequently, when taken together, ‘transparency, disclosure and redress,’ can potentially provide a common point of intersection for the various procedures developed to create accountability. Because, as Radnor, Ball and Vincent (1998) observed, accountability is, for the most part “implicit in practice rather than explicit in principle” (p. 125), principles provide a way to identify the ‘grain of sand’ that divergent discussions of accountability can be related back to.

This chapter reviews and synthesizes discussions of transparency, disclosure and redress taken from various bodies of literature. Its purpose is to achieve a better understanding of these essential concepts. The amount of space devoted to each principle reflects the frequency with which it is discussed in the literature. It should be noted at the outset that although these principles are isolated for academic purposes, in practice, they must be closely interrelated.

**Principles in the Education Literature**

A principle is defined as a “fundamental source, primary element . . . fundamental truth as the basis of reasoning, a constituent of a substance, especially one giving rise to some quality” (Sykes, 1976, pp. 880-81). Principles of accountability, therefore, are the constituent concepts that comprise it, or, stated differently, the fundamental ideas that undergird it. The education literature provides little discussion of accountability principles. They are not commonly included in the index of books, and even when mentioned in the text, they are not typically referred to as principles. For example, Cibulka and Derlin (1995) refer to the work of Glasser (1972) to observe that “Accountability involves several loosely connected strands: disclosure concerning the product or service being provided; product or performance testing; and redress for false representation or poor services” [italics added] (p. 480). They point out that the disclosure
of information can provide a valuable political resource because of its ability to capture and focus public attention in a particular way (p. 489). Their research, however, is confined to performance reporting as a method of disclosure, not the idea of disclosure itself. In the present context of managerialism, it is disclosure that has received the most attention in the education literature. ‘Accountable’ schools are those that disclose the best ‘results.’

The Task Force of University Accountability (1993) identifies transparency as a necessary part of a “proper system” of accountability, one that implies that accountability frameworks and processes should be readily understood, open and accessible (pp. 32-33). For the most part, however, transparency is omitted from discussions in the education literature, although references are made to the need for ‘openness,’ which Lewington and Orpwood (1993) called “the test of a system’s accountability” (p. 76). Even less attention is given to redress, even though it has been recognized that accountability without “redress or incentive is mere rhetoric” (Lessinger, 1972, cited in Lacey & Lawton, 1981, p. 223).

**Disclosure**

Although the idea of disclosure is not discussed in the education literature, disclosure is typically promoted for the purpose of increasing accountability in education. For example, the definition of accountability adopted by Ontario’s Education Quality and Accountability Office [EQAO], which is taken from the Ontario Royal Commission on Learning (1995), states that,

> Accountability in the education system means that information has to be available to the public, to taxpayers, and to parents, in a form that allows them to have reasonable expectations of the system, to make reasonable judgments about how well the system has performed, and to know who is responsible if they are not satisfied (EQAO, 2000).

This definition reflects that part of accountability that is defined as the ‘obligation to render an account.’ The focus on disclosure is reflected in the Saskatchewan Crown Investments Review Commission (1982) definition of accountability as the,
obligation to disclose to the public, through government and the legislature, the
degree of success or failure in achieving their mandates ... it includes financial
disclosure of operating costs, balance sheets, and capital decisions ... [and]  
qualitative performance evaluations with respect to mandates. (p. 15)

According to the Commission, accountability requires the disclosure of summative  
evaluations related to organizational success or failure in achieving mandates. In this  
definition, disclosure of information is necessary to enable the public to assess  
performance in relation to established expectations.

At first glance, disclosure may appear an unproblematic term. However, the  
problems inherent in the idea become apparent in the dictionary definition of disclosure  
as, “to remove cover from, expose to view, make known, reveal” (Sykes, 1976, p. 297).  
Since few are willing to expose themselves, particularly if what they have to expose is not  
fully satisfactory, or if it can be used against them, it is not difficult to understand the  
problem this principle presents. When career interests are at stake, or when large amounts  
of money are involved, a complete and honest disclosure of information is not likely to  
occur. As the recent events at Walkerton, Ontario illustrate, even when the disclosure of  
timely and accurate information would have saved lives, it was falsified to protect those  
responsible for safe water. The unveiling of true and essential information is never  
assured, and it can create practical and ethical dilemmas for those required to do the  
disclosing. However, as Walkerton Inquiry also revealed, the disclosure of information is  
typically viewed as an essential component of accountability (University of Minnesota,  
2001).

**Disclosure in Accounting**

The etymology of accountability reveals the extent to which accountability is  
defined as, “recon, count, count up or calculate” (Wagner, 1989, p. 7). It is perhaps not  
surprising that in a profession dedicated to reckoning and counting up, the disclosure of  
information is a topic of concern. The audited statement is a disclosure document intended  
to provide an honest overview of an organization’s financial status, as well as its  
deficiencies and irregularities. Audits indicate the extent to which organizational policies  
and procedures reflect government regulations in such diverse areas as the environment
and equity in hiring practices. As well as analyzing and interpreting financial data, accountants verify the accuracy of financial reports, check for deficiencies and abnormalities in the financial operation of organizations, and ensure that government legislation and regulations are adhered to.

From early on, the accounting profession recognized the limitations of the audit statement. For example, in 1883, the editor of The Accountant, expressed dissatisfaction with the US audit certificate when he noted,

We would suggest that in future the auditors' certificates should, in accordance with the defence now made for them, run like this: -- We, having been allowed to audit not from month to month, but only once a year; having had too little time to make an exhaustive report, because the documents are required for the printer; knowing that shareholders are generally impatient to get through the business; being paid a fee out of all proportion to the work required to be done; and being aware that the voting power is in the absolute control of the Board -- certify that, so far as we, under these disabilities, can ascertain and dare disclose the facts, it is all right. This would at any rate let shareholders know from the certificate, as we know from the general chorus of certifiers, what the true meaning and value of the certificate really amounts to. Our complaint was and is that at present they do not know this, but that they are led and are meant to imagine that bladders are lanterns and auditor's certificates proofs of all excellence and complete solvency and security. (November 3, 1883, cited in Brief, 1987, p. 12)

As identified by the editor, there are two fundamental problems associated with the audit. The first is its limited ability to provide a comprehensive and honest review of the fiscal health of organizations because: (1) audits are only undertaken once a year and thus provide only a quick snapshot of the organization at a particular point in time, (2) they are done quickly and lack depth, (3) they can only verify the facts put before them, they cannot investigate them, (4) they must satisfy the needs of directors with a vested interest in noting only the best side of affairs, and (5) they must satisfy the needs of shareholders who naturally wish to be reassured that their investments are secure. Audits,
therefore, are limited because they lack depth, and because those who commission them, and those who undertake them, often have a vested interest in making them appear as positive as possible.

The second problem is that although the audit certificate is intended to provide reassurance that the organization is profitable and that it has met all legal requirements, in practice it is often used to predict future success. Predicting the future on the basis of the past is difficult at the best of times, but it is particularly difficult during times of uncertainty and rapid change. As early as 1914, Dickinson pointed out,

It should be clear, therefore, from the above considerations that any estimate of future earnings must necessarily depend upon so many contingencies that it would hardly seem desirable that it should be put forth without calling specific attention to the assumptions involved; and an estimate with such qualification attached would hardly be of much service to the promoter and would not be incorporated into the prospectus. (pp. 226-227; cited in Brief, 1987, p. 16)

Brief (1987) noted that “many of the numbers in financial statements are based on estimates of uncertain future events” (p. 17) and that “By assuming that the future is known with certainty (or by de-emphasizing and minimizing the importance of uncertainty), accountants have eliminated, or at least have obscured, that which they set out to measure” (Brief, 1987, p. 18). Brief emphasized the “persistent failure of the accounting profession to recognize that profit calculations involve uncertainty about the future” (p. 19). He also noted the extent to which issues of uncertainty have remained unresolved over time, often dropping out of the sight as attention is focussed instead on procedure and technique.

In addition to problems related to the audit’s limited capacity to provide a comprehensive and honest review of an organization’s fiscal health, and its inability to provide a reliable indicator of future success, the notion of ‘true and fair’ has been raised as an area of concern in the audit. For example, after reviewing a collection of articles written over a thirty year period, Parker, Wolnizer, and Nobes (1996) note the following theme: although the professional work of auditors is generally carried out responsibly and well, the profession itself must become more conscious of its own inadequacies.
Similarly, and writing from a British perspective, Cowan (1996) wondered how much longer accountants could remain content knowing that, (1) a profit and loss account is only technically true and fair, (2) a balance sheet does not really provide a true and fair statement of resources, (3) comparative figures over the years have no regard for inflation, (4) company external reports use widely divergent practices in asset valuation, depreciation accounting, tax accounting, accounting for long term leases, group accounting, etc., (5) the primary direction of accounting practice is set by external agencies and laws, rather than by accounting objectives which could play a role in molding the laws [this is not true in Canada], and (6) technically true information is issued that does not reveal the true profitability of alternative investments, and so may result in the misdirection of personal and community economic resources (Cowan, 1996, p. 794).

In addition to the limitations inherent in 'true and fair,' there remains disagreement over what is meant by the term "fairness." Monti-Belkaoui and Riahi-Belkaoui (1996) identify two definitions, one related to information that is accurate and free from bias, the other related to compliance with sound accounting principles. The Seidman Committee (1965) asked whether 'present fairly' means (1) that the statements are fair and in accordance with generally accepted accounting principles, or (2) that they are fair because they are in accordance with generally accepted accounting principles, or (3) that they are fair only to the extent that generally accepted accounting principles are fair, or (4) that whatever the generally accepted accounting may be, the presentation of them is fair? (1996, p. 10). Despite attempts to answer these questions, the debate over the usefulness of 'present fairly' continues.

Those critical of the accounting profession note the extent to which it caters to needs of the status quo. In liberal economic democracies it is assumed that the common good will be served through the efficient operation of capital markets. The role of the financial accountant, therefore, is to provide self-interested decision makers with information that will allow them to maximize their personal wealth. It is supposed that maximizing personal wealth will maximize economic efficiency, and economic efficiency, will result in a maximization of social welfare. Critics, however, are quick to point out the
flaws in this argument. Gray, Owen and Adams (1996) argue point out that,

*If* all agents were equal and *if* markets were information efficient and *if* this led to allocative efficiency and *if* this led, in turn, to economic growth and *if* this ensured maximum social welfare and *if* maximum social welfare is the aim of the society *then* accounting is morally, economically and socially justifiable and may lay claim to an intellectual framework. Of course, this is not the case. (p. 17)

In fact, Gray et al. observe, most of the ‘ifs’ can actually be shown to be *not* true.

Those critical of liberal economic theory question “why such a talented and privileged group as accountants should exert so much effort in order to ensure that the richest and apparently most powerful group in society become still richer and more powerful” (Gray et al., 1996, p. 17). Furthermore, they note that individuals are clearly not equal economically, politically or socially, and that some households are greatly advantaged over others. Professional households are clearly advantaged over unemployed, low-income, single parent households, particularly when comparisons are made at an international level between developed and developing countries.

Critics also point out that in capitalist societies, (1) power tends to be held by capital and exercised on its behalf, (2) the state is ‘captured’ by capital, (3) it is natural for conflict to exist between capital and labor, and (4) the emergence of a middle class does not change these relationships because professionals, including accountants, tend to act on behalf of capital (p. 19). The accounting profession has traditionally protected and favored the investor. The assumption has been that a strong national economy provides a tax base to fund other economic, social, cultural and environmental objectives. Accountants assume that the economic health of businesses will trickle down to citizens. Consequently, they do not adequately consider their role in protecting citizens. The trend to globalization has brought with it concerns related to the need for international accounting standards to harmonize accounting practices. Because different national standards can privilege some companies over others, efforts are being made to ‘harmonize standards’ to provide international investors with understandable and reliable public information. It is believed this will increase consistency, comparability, and fair competition (IASC, 2000). However, globalized trade has presented new problems. For
example, Bullard (2000) noted,

Under the North American Free Trade Agreement (NAFTA), the US company Ethyl is suing for lost profits and reputation because the Canadian Government banned the use of a toxic gasoline additive produced exclusively by that company. Put simply, a law enacted to protect Canadians from a proven toxic chemical has been challenged by an investor on the grounds that they would no longer be able to manufacture and sell that chemical on the Canadian market. (p. 1)

Although Canada has the resources to challenge this case, many poorer countries do not. Concerns of this nature have led to an interest in critical or social accounting.

**Disclosure in Social Accounting**

Accountants provide a narrow financial account to the owners of capital, especially to shareholders. Consequently, certain kinds of information are typically omitted from audited statements. Although accountants are required to disclose information related to the financial well being of organizations, and their adherence to government regulations and legislation, information relating to the negative consequences of activities is routinely omitted. These negative consequences are referred to as *externalities* by economists, and include such things as the “destruction of habitat, famine and abject poverty, involuntary unemployment, destruction of the ozone layer, industrial conflict . . . stress related illness, violence, acid rain and exploitation” (Gray et al., 1996, p. 1). Although these costs are often not absorbed by the organization, their cost to society and to the environment can be substantial. A fundamental criticism of traditional accounting is that the individuals and organizations enjoying the benefits of productivity are not required to disclose the total cost of those activities, particularly as they relate to the wider society.

Advocates of corporate social accounting (SCA) argue that by failing to disclose negative environmental and social effects, and by treating them as external to the decisionmaking process, accountants are making moral judgments. They are implying that social exploitation and environmental degradation are neither their concern, nor the concern of the corporation (p. 2). Reflecting this, Gray et al. (1996) observed,
Practically (and more fundamentally) there is something both bizarre and offensive about constructs as ubiquitous as western economics and western business dominating the lives of all living things but assessing success in a manner which excludes most of the factors by which the quality of life might normally and reasonably be judged (p. 2).

Furthermore, proponents of SCA point out that corporate success is less deserving of admiration when all the costs of doing business are factored in, which, most often they are not.

Advocates of social accountability call for the removal of the 'artificial boundaries' that have traditionally limited the disclosure of certain types information. For example, they recommend the disclosure of ethical consumer information such as the use of animal testing, the use of armaments, environmental implications, land rights, nuclear power, oppressive regimes, wages and working conditions, and so on. They also recommend that information be disclosed to all affected by corporate decisions, and consequently, that disclosure occur using a broader range of media. CSA argues that accountants must accept responsibility for their role as moral agents who control what information will and will not be disclosed to the public. This trend calls for a move away from viewing efficiency as the public good in accounting.

**Disclosure in Law**

Legal conversations have directed attention around the need for clarity as a way to increase accountability. Garner (1999) observed that, "In 1996, the SEC undertook a revolutionary initiative. It declared that disclosure documents should be in plain English" (p. 3). The focus on plain English was related to a desire to increase clarity, simplicity and understandability, and to ensure effective communication in such legal documents as wills, contracts and company prospectuses. This was not done to increase understanding for consumers, but rather to provide businesses with a competitive edge.

Insurance contracts are also concerned with disclosure of information. They require that contracting parties voluntarily disclose all relevant information related to the insurance contract. Under *uberrimae fidei* (of the utmost good faith), all known facts
related to risk are to be disclosed, even if the information has not been requested. If it is not disclosed by the contracting party, the aggrieved party is granted the right to rescind the contract (Park, 1996). The conversations surrounding disclosure in law, focus on the need for simplicity, clarity and mutual trust. In insurance law, they also focus on the reciprocal nature of accountability. Not only is the insured party expected to disclose all relevant information, but the insurer is expected to disclose all information that may be relevant to the policy.

**Limitations of Disclosure**

For centuries, political theorists have concerned themselves with how to control the abuse of power through procedures that relied on the public disclosure of information. Although disclosure is fundamental and necessary, it is inadequate for insuring accountability on its own. Its limitations are apparent in the discussions of disclosure above, and are highlighted in the section that follows. Included in this discussion is the fact that, (1) disclosure is partial, (2) it is not neutral, (3) it occurs after the fact, (4) it has no predictive value, and (5) to be useful, it must be placed within the context of a social vision. Even in ancient Athens, the disclosure of information presented problems. As noted in a previous chapter, it was noted that a skilful orator could exert a disproportionate and sometimes inappropriate influence over decisions.

**Disclosure Is Partial**

Disclosure is partial. For reasons of practicality and ethics, it is never possible to disclose everything. Within the context of democracy, the right to freedom of information must be balanced with an equally legitimate right to privacy. The concept of disclosure therefore, is likely to remain forever entangled in the age old dilemma of how to balance the rights of the individual with those of the collective. Indeed, the concern over privacy is growing as technology continues to offer increasingly sophisticated possibilities for surveillance. Therefore, the disclosure of information, although fundamental to the idea of accountability, must be balanced with the equally legitimate need to ensure individual dignity and respect (cf. Cavoukian, 1998). Disclosure, therefore, is a problematic concept in practice.

As the accounting literature indicates, disclosure is also partial because there are
typically many 'externalities' omitted from the information disclosed. This may occur because those who live within the organization have a vested interest in ensuring that information reflects a positive image. Those who hold the formal power in organizations can choose to focus attention away from themselves by disclosing information more directly related to the lower levels of the organization. In education, the disclosure of information tends to occur at the school level rather than the level of central office. As the Poor Law Report illustrated in 1883, street level bureaucrats can circumvent central mandates because of their pivotal role in controlling the flow of information. This ability to control information can be used to restrict and distort information as in the recent Walkerton Water Inquiry. One does not have to look hard too hard to find many instances of this in recent history.

Furthermore, as discussed under 'evaluation' in the following chapter, the type of information disclosed tends to be that which is most readily available and most easily measured, not that which provides the most comprehensive and complete overview of the organization. The fact that disclosure is able to provide only 'snapshots' of the organization renders it vulnerable to touch-ups and distortions. Furthermore, disclosure of some types of information can reduce the disclosure of other types of information. It can be used to focus attention in a particular way. The school division that uses standardized test results as its measure of accountability, but fails to disclose the expenses of running central office, or how much money is being spent by the board of trustees, is providing a partial disclosure of information.

**Disclosure Occurs After the Fact**

From early on, the disclosure of information in situations of governance has been expected to act as a corrective. It is assumed that if an individual or organization is required to disclose information related to their performance, the mere act of disclosure will ensure their behaviour changes. Ultimately, disclosure is viewed as a way to control behaviour. In theories of representation, it is commonly assumed that if someone is subject to re-election, the possibility of sanctions (not getting re-elected) will pose enough of a threat to ensure the agent acts in accord with interests of the electorate. As Pitkin (1967) points out, however, "under this definition, nothing follows about any kind of
duty, obligation or role...a representative who acted in a completely selfish and irresponsible manner could not be criticized as long as he let himself be removed from office" (p. 58). The threat of removal, therefore, in no way guarantees that the agent will not act in a selfish and irresponsible manner. Similarly, an agent is not likely to be considered accountable just because a public account of their behaviour is provided. Human Resources Canada cannot be considered accountable if it is unable to account for several million dollars worth of taxpayers' money, even if a public account is provided. The act of disclosure does not assure that agents will be considered more 'accountable.'

Furthermore, the act of disclosure does not, in itself, inform the agent. For example, in education, externally developed standardized test scores are currently the most popular form of disclosure. However, the testing process itself is typically external to what occurs in the classroom. Because of this, it is unable to inform instruction in any substantive way. In other words, external testing fails to provide teachers with specific information related to why those scores are low (or high) in relation to other regions, and why they should or should not be a concern. As Majone (1987) notes, in policy formation, why is an important question. It is certainly important for teachers and schools who are often expected to reason from effects to causes in order to 'close the achievement gap.' Plans for improvement are informed by the professional expertise of educators, not provincial test scores. If it is assumed that teachers have the capacity to design effective (prescriptive) educational programs, it seems reasonable to assume they have the capacity (within their school systems) to diagnose the problems in the first place. Furthermore, although it could be argued that schools are less able to hide the results of standardized test scores, it is also true that test score results can be altered in various ways, that they have limited value when they are used for accountability purposes, and that if all the contingencies are factored in, they are unsuitable measures of system accountability (cf. Linn, 2000).

Finally, the disclosure of information occurs after the fact. If the agent has not acted in an accountable manner, the damage has already occurred. The millions of dollars wasted in a government department are gone; the student who spent a year in an ineffective learning environment has lost a year of learning; and the child who drank
tainted water has already died.

**Disclosure is Not Neutral**

It is often assumed that the disclosure of information is neutral, and that it can provide a way to evaluate an organization's accountability that is valid regardless of context. It is assumed, as well, that the information disclosed will provide a technically correct and objectively neutral way of determining the level of accountability of organizations. A more critical approach acknowledges that the type of information disclosed privileges some over others, and that information is not free of values and personal opinions. There are always “inescapable disagreements about the kind of evaluative criteria that are meaningful, fair or politically acceptable” (Majone, 1987, p. 168). Majone notes that are no ‘objective’ techniques of analysis, and issues are rarely either purely technical or purely political. Although some issues can be stated in the language of science, science itself is incapable of solving these issues, either in principle or in practice. The view that a good policy model should resemble the formalized models of the hard sciences has resulted in the “dangerous tendency to regard model outputs as facts, rather than as evidence to be used in an argument together with other data and information . . . the customer is allowed to see only the results, not the assumptions” (p. 11).

In his discussion of accountability in government, Aucoin (1997) notes that although an effective accountability regime requires that performance be subject to examination and review by external agencies, and that reports be provided as a way to enhance transparency in governance and public management, there remains a fundamental and inescapable flaw. That flaw is the failure to distinguish “between conclusions that can be reached on the basis of professional audits of financial transactions and the conclusions that can be reached on the basis of applied social science studies of management practices, program effectiveness and policy outcomes” (p. 12). Although the audit profession can develop standards for measuring results with some degree of precision, the same cannot be said of the social sciences. Consequently, assertions respecting the shortcomings of government should not be regarded as resulting from objective audits, but rather as resulting from different interpretations of government (p. 12). It is, therefore, important
to uncover the fundamental values that are to be served by adherence to specific policies, and to provide a public statement of the extent to which these policies will secure an accountable organization.

**Disclosure Has No Reliable Predictive Value**

One of the greatest criticisms of disclosure in the accounting literature is that although it was never intended to have predictive value, in practice, it is used for that purpose. Audits, like other types of disclosure information, provide only a snapshot of an organization at a specific point in time. They are not, as expressed earlier in this chapter, lanterns capable of leading organizations to future decisions, but rather are bladders that retaining information related to a particular point in time. Accountability textbooks provide many examples of audits that failed to identify eminent failure. It is not difficult to think of many organizations, like IBM and Delta Airlines, once hailed for their excellence (Peters & Waterman, 1982), later falling on difficult times. A more recent example is NORTEL, and the NASDAQ stock exchange, once considered secure, but now also falling on hard times (West, 2000).

Because disclosure tends to take place at fixed points in time, it fails to provide information on what goes on during that time. For example, in education, disclosure information does not give educators information on how well they taught and what they need to do differently. Questions of this nature simply do not make sense when accountability is viewed as the simple disclosure of information. To conceive of accountability in terms of disclosure alone (as audits and standardized assessments) is to mistake all of the concept for part of it. Creating accountability in organizations also requires an understanding of two other elements, transparency and redress.

**Disclosure is Not Linked to a Vision**

A related and often ignored problem of disclosure is that the information disclosed is often not linked to a specific vision. As discussed in Chapter 5, because a vision dictates what, out of the many possibilities, an organization or government should be held accountable for, it drives the kind of information considered necessary for disclosure. It also provides the means for justifying why some expenditures are given preference over others. In education, for example, it is not clear why mass standardized testing is given
preference over diagnostic testing and individualized prescriptive educational programs. During a time when resources are limited, it is important that organizations be able to justify their spending decisions, and that they be able to clarity why some one expenditures are made over others.

**Transparency**

An increased demand for transparency is emerging in all sectors of government, and “making the process of decision-making open and visible to the individual citizen [has become] a widespread contemporary theme” (Day & Klein, 1987, p. 23). Transparency “refers to ensuring that the governance structure, operations and decision-making processes are clear and open for observation and participation by the people” (Department of Indian Affairs and Northern Development [DIAND], 1996, p. 8). The United Nations System-wide Special Initiative on Africa (UNSIA, 2000) divides transparency into two parts: (1) “ready, unobstructed access to, and availability of data and information from public as well as private sources that is accurate, timely, relevant and comprehensive” and (2) “tolerance of public debate, public scrutiny and public questioning of political, economic and social policy choices” (p. 2). Transparency enables democratic governance to occur. It also helps to reduce corruption. In the financial market crisis literature, a lack of transparency is considered “one of the factors that caused and contributed to the prolonged crisis” (Vishwanath & Kaufmann, 1999).

**Open and Accessible**

The notion of openness and visibility is apparent in dictionary definitions of transparency. For example, the Concise Oxford Dictionary defines *transparent* as “easily seen through (of motive, quality, etc.) . . . evident, obvious (transparent sincerity); easily understood” (Sykes, 1976, p. 1233). *Transparency* is defined as “Being transparent . . . Picture, inscription, etc., made visible by light behind it” (p. 1233). When used with reference to organizations, the idea of transparency emphasizes the notion of holding organizations up to the light to enable their day to day activities to be observed. This is reflected in a citation from Brandeis (1913) who noted, “Sunlight is the best disinfectant; electric light is the best policeman” (cited in Savage, 1981, p. 2). Unlike disclosure, which involves specific types of data, and which occurs only at fixed points in time,
transparency is on-going and is interwoven into the belief that citizens have a right to audit the actions of their governments as well as the consequences of those actions.

In ancient democracies, transparency occurred more naturally, the result of life in relatively small, homogeneous communities. Face to face interactions were the norm and participation in the polis was an expectation of all citizens. As societies became larger and more heterogeneous, transparency became more difficult to achieve. In contemporary times, formal structures have been developed to ensure that both the executive and the individual members of government reveal their activities in ways that promote transparency with respect to both the objectives chosen by government, and the rationale for the policy instruments, services and regulations it chooses. The elected assembly is expected to question the members of government on their policies, their decisions and their actions to allow their performance to be assessed against their own stated objectives, and, not insignificantly, against opposing points of view (Gray et al., 1996, pp. 2-3). Having been placed in positions of public trust, representatives and public officials are expected to be accountable to the public by placing the interests of citizens above their own. In the discussions that surround accountability, it is apparent that transparency is viewed as a way to reduce corruption, increase program effectiveness, and provide opportunities for citizen participation.

**Antidote to Corruption**

Not surprisingly, transparency is of particular interest in countries and organizations with a history of government corruption. Accountability in general, and transparency in particular, are viewed as a way to remove the veil of secrecy, and thus help to uncover and prevent corruption. Political theorists from Locke on, devised accountability procedures and mechanisms intended to reduce the probability that some groups would have control over others. J. S. Mill emphasized free periodic elections and a separation of powers. He also promoted citizen involvement as a way to produce individuals capable of pursuing the public good. Madison promoted factions for their ability to reduce the power of any one group, and advocated a large republic because he believed it would increase the odds that wise, public minded representatives could be found. In more recent times, accountability guidelines have been advocated for their
ability to ensure that organizations operate in a transparent and accountable fashion. The recent mismanagement of funds by the Board of the Saskatchewan Indian Gaming Authority (SIGA) provides an example of mismanagement in which a 'lack of accountability' resulted in the demand for increased transparency (Parker, 2000, p. A3).

Corruption is symbolized by darkness and secrecy; transparency by openness and light. Wilmshurst (1996), for example, observed that corruption is able to flourish in the "dark corners caused by a lack of transparency" (p. 70). Corruption itself is defined as,

(1) a betrayal of trust, (2) deception of a public body, private institution or society at large, (3) secrecy of execution except in situations that allow all powerful individuals or those under their protection to dispense with it, and (4) the attempt to camouflage the corrupt act by some form of lawful justification" (Alatas, 1990, p. 1).

It is generally assumed that increasing transparency in organizations will result in decreased corruption.

One way to increase transparency is to increase simplicity and standardization because it allows irregularities to be spotted more easily. A review of mechanisms developed to reduce corruption in OECD member countries, uncovered an emphasis in two areas: (1) standardization and transparency in public procurement, and (2) transparent, open and standardized procedures for recruitment of public officials (OECD, 1999, p. 20). The focus on transparency reflects the belief of J. S. Mill that the ideal political life is one free of corrupt practices and excessively complex regulations (Held, 1996, p. 101). Simplicity and standardization are promoted for their ability to increase transparency in organizations.

**Joint Ventures**

Concerns over transparency are evident in the literature on mixed corporations and joint ventures. Here, transparency is viewed as a necessary but problematic concept. On the one hand, transparency is necessary if organizations are to successfully combine their efforts to achieve common goals. On the other hand, too much transparency may reduce the ability of organizations to compete successfully. In mixed public/private corporations, for example, the requisite level of transparency demanded of public organizations is in
conflict with the need for confidentiality in order to face outside competition (Aucoin, 1997; Sarkar & Vicq, 1992). Problems develop when exact data and information are required for effective decision-making, but when too much information may give one partner a future competitive edge. In this sense, as scholars involved in researching international collaborative efforts have discovered, transparency can be a double-edged sword. In a competitive environment, the need for transparency must be balanced with the legitimate need for privacy. Recognizing this, some Japanese organizations have devised a 'collaborative membrane,' in which a group of individuals decide what information should be shared, what should remain confidential, and how confidential information can be protected from 'bleeding through' to partners (Hamel, 1991).

Communication problems serve as barriers to transparency, particularly when ventures span more than one country or culture. With reference to joint ventures between American and Japanese companies, Hamel (1991) noted that “context dependent knowledge (principles of industrial relations in Japan) is inherently less transparent than context-free knowledge (for example, the principles of the transistor)” (p. 94). In business, it is generally accepted that knowledge is power, and that essential knowledge is context dependent. This becomes particularly apparent when individuals from different cultures (including different organizational cultures) are required to work together. Hamel observed that “where clannishness is high, opportunities for access will be limited, and transparency low” (p. 95). Transparency, therefore, both requires trust, and increases it.

**Participation, Access and Public Scrutiny**

Transparency through participation is also viewed as a way to promote a feeling of trust and legitimacy in government. This is particularly true in third world countries, where participation is viewed both as a way to increase government visibility and responsiveness, and as a way to encourage public participation and involvement in governance process. Transparency, therefore, can create an awareness of the public’s stake in the honest and effective operation of governance. In addition to preventing, or at least reducing corruption, transparency is expected to improve government by increasing citizen participation. The Africa Governance Forum II (AGFII, 1998) reflected this view when it stated,
A government can only render effective services if it endeavours to address the needs and interests of the citizenry in an open and transparent manner. This way of conducting government business builds confidence and trust between the public sector and the public that is served. When information and feedback is provided to citizens it prompts or enables individuals or groupings in society to hold the elected officials and public officials answerable for the effective execution of responsibilities. Without these inputs from civil society government cannot modify policies or adapt strategies to the rapidly changing requirements of citizens. (AGFII, 1998)

Thus, transparency is viewed as an important way to ensure access to government and to encourage citizen involvement in the governance process. It is also considered a major factor for developing greater social and political stability. Citizens who understand the rationale behind the distribution of resources, as well as the process used to chose among various economic and social options, are considered less likely to rebel against their governments. Furthermore, it is believed that “A transparent electoral process increases the likelihood that election results will be readily accepted by all competing parties” (UNSIA, 2000, p. 3). This is important in countries with a history of social and political instability.

There has also been a trend to solicit participation in order to increase transparency in more stable and developed countries. Here, participation is often viewed as a component of transparency, and as a way to ensure accountability, particularly in areas such as the environment where decisions may have a substantial impact on the broader society, and where public trust may be required for public acceptance of the decisions made. For example, the Continuing Legal Education Society of British Columbia (1993) notes the increased focus on participation for ensuring accountability in controversial projects that require public support if they are to be accepted. A utility in British Columbia has formed a committee in which the utility itself has only minority representation. The committee has been granted power and autonomy in the decision making process, thus elevating their involvement to the “partnership” or even “delegated power” stage of
Arnstein’s Ladder of Citizen Participation (p. 91.06).

**Strengths of Transparency**

Unlike disclosure, transparency focuses attention on what goes on during representation. Unlike disclosure, which happens after harm (if any) has occurred, transparency is ongoing. It directs attention more specifically on the *quality of life* for those who spend their days in schools. Therefore, it has greater potential for informing parents about how well their children are doing in school, and how knowledgeable, caring and enthusiastic their teachers are. This may be considered more valuable for some parents than scores on standardized tests of achievement. It is also more useful for informing agents (i.e. teachers) on how they ought to act, and for providing them with information about what areas need improvement. Consequently, although standardized tests may be considered valuable for diagnostic purposes, the type of evaluation considered most useful is that which assesses success based on student needs, skills, and areas of growth. In this way, evaluation is used primarily for teacher and student reflection rather than for informing policymaking at the centralized level.

As discussed previously, transparency requires accessibility, visibility, and understandability. Thus, it requires an exchange of information to increase public understanding and influence. Even if schools were built of glass, and parents were able to continuously view the actions of their children, the requirements of transparency would not be met because transparency requires understanding. Since many things are not apparent to the casual observer, to be truly transparent, schools must surface their beliefs and assumptions, and explain why some decisions are made over others and how their daily actions contribute to a larger vision of education. By comparison, a person who has never watched a baseball game, and is not familiar with the rules, will understand far more if the game is explained to them, rather than if they are left to make sense of it on their own. In order for schools to be transparent, therefore, they must explain their educational vision and the criteria used to develop educational policies. Making education more transparent, therefore, requires efforts to make it more accessible and more understandable. Hence it requires making the school available for questions and explanation, and encouraging parental and community participation in the educational
process.

From a more critical perspective, creating transparency also requires attention to issues of power. McLaren (1989) noted, “No thoughts, ideas, or theories are transparent, autonomous, or free floating... Ideas are always and necessarily tied to particular interests, enciphered in particular relations of power, and tied to particular power/knowledge configurations” (p. x). To be truly transparent requires attempts to expose existing power relations, and how those relations favor some over others. In addition, it is necessary to identify the degree to which educational reforms change power relations and patterns of inequity (Smith, 1995).

A focus on transparency, therefore, is likely to result in greater opportunities for citizen scrutiny and participation. It also provides opportunities for representatives themselves to more informed about the needs of those they are representing. Improved communication and citizen participation are generally considered to be beneficial for society, and certainly, they help to protect against corruption. However, transparency brings with it a set of problems on its own.

**Limitations of Transparency**

Even more than disclosure transparency is situated within the fundamental conflict between the right to privacy and the need for accountability. Furthermore, because transparency requires participation, it is also subject to the challenges that citizen participation presents. In this way, transparency is the most problematic principle of accountability to achieve in practice.

**The Need for Privacy**

In organizations like education, there is a legitimate need to protect individual privacy, dignity and respect. Consequently, transparency, the concept most centred around openness and accessibility, is also the one most capable of infringing upon personal and professional rights. As discussed under disclosure, the right to freedom of information must always be balanced with an equally legitimate right to privacy. Like disclosure, therefore, transparency is an idea that is likely to be caught in the dilemma of how to balance the rights of the individual with those of the collective. Indeed, concerns related to privacy continue to grow as technology offers increasingly sophisticated
methods of surveillance (Cavoukian, 1998).

**The Limitations of Participation**

Transparency requires mutual and reciprocal relationships, and directs attention more specifically on the development of a shared commitment to the values and goals of the organization. Participation, however, has never been an easy concept. Many citizens do not wish to participate in the education process, choosing instead to leave decisionmaking to experts, or to others more inclined to be involved. In addition, those who do chose to participate do not necessarily represent the interests of the majority. Their views may not be shared by others, and indeed, increased participation can lead to increased conflict.

A high degree of transparency also requires that participants develop a knowledge base that will enable them to understand not only what decisions have been made, but why they have been made, and what the likely consequences of those decisions will be. This may require an outlay of resources, and a commitment to education from those most likely to lose power in a more participatory arrangement. In addition, even if participants are well informed, there is no guarantee that better decisionmaking will result. It is not known if an essentially democratic *demos* can be relied upon, if one can assume that the ‘democratic will’ will be wise and good, and that democratic reason will prevail (Held, 1996, p. 273). Furthermore, increased democratic participation may result in increased “bureaucracy, red tape, surveillance, and excessive infringement of individual options” (p. 273).

Still, transparency is an essential component of accountability because it provides a sense of what is happening in organizations on a daily basis. Although it may not stop corrupt practices, it makes them easier to spot. It also provides an opportunity for organizations, such a public education, to become more responsive to the needs and interests of students. Although transparency provides a window into organizations, it does not in itself have the capacity to ensure organizations remain responsive to those they were intended to serve. For that, it is necessary to consider the third principle, that of redress.
Redress

Representative democracy stems from the idea of government by and for the people. It conceives of democracies as self-governing institutions and accepts Aristotle’s notion of politics as free citizens deliberating on how to organize their lives together. The role of accountability in democracy is to ensure that governments remain responsive to the needs, interests and/or desires of ‘the people.’ However, the window of observation that disclosure and transparency provide are meaningless if not accompanied with genuine opportunities for redress. What is frequently overlooked in accountability discussions is that frustration over a lack of accountability can often be traced to a lack of opportunities for redress. In the section that follows, redress is discussed with reference to two closely related concepts: responsiveness and consent.

Responsiveness

In a democracy, representatives are expected to be responsive to those they represent. Responsiveness, however, is a difficult concept for there is often no agreement on who representatives should be most responsive to, or for what. It is useful to conceive of responsiveness in a manner similar to Pitkin’s (1967) conception of representation. Like representation, responsiveness exists on a continuum, with the representative who acts independent of citizens at one extreme, and the representative who obtains input from all constituents at the other. In the case of the former, “the realm of representation [responsiveness] is abandoned altogether as the ‘expert’ decides technical questions in much the way a parent would decide for a child” (p. 210). In the case of the latter, “substantive acting for others becomes impossible, and a theorist must either fall back on other views of representation [responsiveness] or declare the concept an illusion” (p. 210). Yet, as Pitkin notes, a representative of people (rather than interests), must not be consistently at odds with their wishes.

Pitkin (1967) notes that there are times when the representative may be justified in making decisions without contacting constituents or, in acting against their wishes. This may occur when it is believed that constituents have an ‘objective interest,’ that is, an interest that can be determined externally and when this interest is actually a ‘true interest’ of the people. Pitkin (1967) identifies several instances in which political theorists have
considered it justifiable for the representative to assume the role of the trustee, making
decisions with limited citizen input. When a representative is viewed as possessing
superior knowledge, wisdom, and reason, citizen input is less likely. Conversely, if
citizens are considered knowledgeable, their input is considered desirable. If a “theorist
sees both the representative and constituents as relatively equal in capacity, wisdom and
information, the more likely he is to recommend that the views of the constituents be
taken into account” (p. 211). The perceived location of knowledge and capacity,
therefore, is critical.

Similarly, if political issues are viewed as issues of knowledge, then it seems
appropriate to address them in the same manner as one would address scientific problems.
that is, through expert knowledge. If, however, political issues are conceived of as
“arbitrary, irrational choices” in which the representative must chose between his tastes
and theirs, then it seems more responsible to give priority to the tastes of the constituents.
Pitkin (1967) points out that political issues tend to fall into the middle range, where the
idea of representing as “substantive acting” applies. It involves both questions about
actions (facts and what needs to be done) and questions about values. She concluded,

Politics abound with issues on which men are committed in a way that is not
easily accessible to rational argument, that shapes the perception of arguments,
that may be unchanged throughout a lifetime. It is a field where rationality is no
guarantee of agreement. Yet at the same time, political arguments are sometimes
relevant, and agreement can sometimes be reached. Political life is not merely the
making of arbitrary choices, nor merely the resultant of bargaining between
separate private wants. It is always a combination of bargaining and compromise
where there are irresolute and conflicting commitments, and common deliberation
about public policy, to which facts and rational arguments are relevant . . . We
need representation precisely because we are not content to leave matters to the
expert; we can have substantive representation only where interest is involved,
that is, where decisions are not merely arbitrary choices. (p. 212)
The representative who fails to consider the wishes of constituents cannot be viewed as
being responsive to those wishes. Furthermore, the representative who uses no judgment,
but simply follows the popular wishes of the masses, is not being responsive to their long term needs. At both extremes opportunities for redress disappear.

**Citizen Consent**

In a representative democracy it is commonly held that both the governors and the bureaucracy must be responsive to the ‘will of the people.’ Simey (1985) considers consent to be the cornerstone of accountability in representative democracies. As she (1985) observed,

In a democracy it is only by the consent of the people that authority to govern can be delegated. And that consent is given on one condition that all those who then act on our behalf will hold themselves accountable for their stewardship. This holds good whether they be elected members or officials. (p. 16)

It is believed that democratic control is established on the basis that citizens are free to withdraw their consent if they believe their interests are not being met. They are entitled to remove officials from public office if they believe their rights have not been protected.

The redress of grievances requires a structure that allows citizens to appeal decisions that affect them and that they do not agree with. Simey (1985) remarked,

to have no control over your own destiny, to have no say in the common affairs of the society of which you are a member, to be reduced to the final indignity of having no effective right even to secure the redress of your grievances . . . to be cast out sets the individual free from the disciplines of a self-ordering society. (p. 1)

Redress, therefore, focuses attention on the development of an “appeal process [that] deals with individual administrative decisions with respect to delivery of essential services” (DIAND, 1996, p. 8)

In the education literature, redress is often conceived of as sanctions and rewards rather than as the right to a grievance process. As Hannon (1983) noted, “the accountability debate in education has omitted an important dimension, namely the availability of formal avenues of redress for aggrieved individuals or groups” (p. 225). This failure to provide effective mechanisms for redress has undoubtedly contributed to the calls for greater accountability. Still, “few schools advertise their grievance and
redress procedures, or encourage parents to use them . . . [and] even if they do exist, this does not guarantee that they are effective from the parent’s point of view (National Consumer Council [NCC], 1993, cited in Moore, 1994, p. 5). The lack of attention to redress in the discussions surrounding education led Hannon (1983) to note the “need for more debate and research on . . . efforts to promote more democratic structures and new consultation and grievance procedures for schools” (Hannon, 1983, p. 224).

It is likely that attention to redress is often overlooked because it is not required until after a problem has arisen. However, because a lack of adequate redress can create significant problems for schools, much more attention must be focussed on it.

**Summary and Discussion**

Principles provide a way to add substance to a concept described as vague and elusive. When accountability is broken down into principles, it becomes easier to deal with its various dimensions, and to better understand the problems that are inherent in the idea, regardless of the context in which it is placed. Conversations that surround accountability can always be traced to one or more of these principles. Disclosure is the most talked about principles of accountability in the education literature, although it is often discussed narrowly with reference to performance reports and indicators of achievement. The tendency is to equate performance reporting with accountability, instead of understanding it as a process that, if it is considered legitimate, will help to create accountability by providing disclosure information. Although the disclosure of information is an essential part of accountability, it is only part of the concept and should not be confused with the whole. Furthermore, it is problematic because those required to disclose information are often the same people who have control over it, and, who have the most to gain or lose from the disclosure. As the literature notes, disclosure is always partial, it is not neutral, it often provides information that is external to what is happening within the organization, and it may not inform practice. Furthermore, it occurs after the fact, when damage has already taken place, and although it is often intended to be a corrective, in practice there is no guarantee that it will, in fact, change behaviour. It is quite possible to use disclosure information to serve the needs of the status quo.

Unlike disclosure, transparency happens during the fact and is potentially more
useful for informing practice. Transparency reflects the desire to hold organizations up for observation, scrutiny and participation. Thus it directs attention more specifically around the need for accessibility, dialogue and understanding. Organizational plans, and the process of public planning are related to the idea of transparency. However, like disclosure, transparency brings with it concerns over how to balance the legitimate need for privacy with the public need for transparency. Furthermore, it raises concerns that increased citizen participation may increase instability and give disproportionate power to vocal minorities. As well, it does not guarantee that decisions will be made in the best interests of citizens.

Neither disclosure, transparency nor redress can create accountability on their own. All are intimately related and require each other if accountability is to be realized in practice. Disclosure and transparency are required to allow citizens the opportunity to audit and influence the actions of political and bureaucratic representatives. Opportunities for redress help to ensure responsiveness and reduce corruption. Redress is probably the easiest principle to implement in practice, yet it is often the most neglected.
CHAPTER SEVEN: ELEMENTS OF ACCOUNTABILITY IN THE EDUCATION LANDSCAPE

The previous chapter identified and discussed principles of accountability, that is, the fundamental concepts that undergird the concept itself. This chapter is devoted to a discussion of four 'elements' of accountability. Because precision in language is important in a study of this nature, it is important to emphasize that an element of a concept is not a process, but rather a smaller part of the concept itself. By definition, an element is defined as "an abstract part of something" (Wordnet, 1997) or "a fundamental, essential, or irreducible constituent of a composite entity" (American Heritage Dictionary, 1996). Elements can provide a way to link procedures of accountability to the principles or to the essence of idea. For the purpose of illustration, it may be useful conceive of accountability as an atom. Consider the principles as the atom itself. The various parts of the atom are the elements, and the activities that the atom generates are the procedures. Although the atom and its constituent parts are neutral, the activity generated is not. Within the context of education, the activities generated will depend upon the vision of education (and society) embraced.

The elements of accountability discussed in this chapter were identified by the researcher based on her review and analysis of conversations surrounding accountability. These elements: planning, communication, evaluation and responsiveness, may be considered as categories of processes. They do not become a process until a specific action is undertaken. Communication, for example, remains an idea until a communicative action occurs. Within the present climate, the type of communication considered legitimate will depend upon whether an ethical or a technological liberalism is advocated. Under a technological vision, the communication will likely flow from the top down, that is, from the political elite to the lay public. Thus, indicator reports may be considered a major form of accountability, as they are in Saskatchewan. On the other hand, under an ethical liberal view, legitimate forms of communication will require a greater degree of reciprocity.
It must be noted that elements themselves are neutral. For example, no one is likely to dispute the need for communication to increase accountability. Because of their neutrality, elements link accountability procedures to principles, thus establishing a systematic way of dealing with an abstract concept.

This chapter reviews the elements of accountability identified in the literature. It argues that they are not true elements, but rather either the formalistic questions used to direct discussions, or the procedures advanced to increase accountability. The bulk of this chapter describes and analyzes the elements identified by the researcher. Each element is discussed from both a technological and an ethical liberal perspective, reflecting the ideological divide that presently exists in education, and the implications of that divide for what is considered an "instance of accountability" within the context of public education.

**Elements Identified in the Literature**

In her philosophical discussion, Sarkos (1972) identifies three elements and two hidden elements of accountability. Her three elements are: (1) A=who demands the account, (2) B=who is held accountable, and (3) C=that for which the account is demanded. Her two hidden elements are: (1) the aim or purpose of education, and (2) a process going on. What Sarkos refers to as elements are actually the formalistic questions used to clarify accountability procedures. Similarly, her hidden elements relate to the broad aims of education and the processes used to make education accountable.

Therefore, although Sarkos' elements focus attention on accountability procedures, and the broad aims of education, they do not bring clarity to the actual idea of accountability itself. That is, they do not clarify what part of accountability specific procedures are intended to create.

The formalistic questions presented by Sarkos (1972) are the same ones Greene (1972) uses in her investigation into accountability from an existential perspective. She asks readers to examine the meaning of accountability by considering, from their own vantage point, "who is to be held accountable — and to whom, and for what" (p. 5). These questions provide Greene with a point of departure for arguing against the specific procedures that have commonly advanced to increase accountability in public education. Similarly, Goodlad (1971) asked, "(1) who is to account? (2) what is most likely to
assure the requisite capacity? (3) to what end is this capability directed? and (4) what criteria are to be used as a guide?" (p. 308). Like Greene, Goodlad criticized the narrowness of accountability procedures and assumptions and presented an alternative "ecological model" that reflects a more humanistic approach to education. More recently, McEwen (1995), and Leithwood et al. (2000) define accountability with reference to the same questions. As Fenstermacher (1971) noted, however, discussions of this nature are more related to models of schooling rather than to models of accountability.

Formalistic questions tends to direct discussions around process, not the concept itself. To use the design analogy, suggesting that the central issues surrounding accountability are 'who is accountable to whom, for what, in what manner and in what circumstances?' is like suggesting that the central issues for designers is who will design, for whom, for what purpose, in what manner, and in what circumstances? Although these questions are central to the design project, and they do raise fundamental concerns and issues that must be addressed before the project can be undertaken, they can only be addressed once a firm understanding of design, and the purpose of the design project, is already in place. If architects do not understand how to use the elements and principles of design, it makes little difference who will do what, to whom, and when. The probability of achieving good design is remote, particularly if there is no agreement on the purpose of the design project. The same is true of accountability. The secondary questions cannot be addressed in any comprehensive way until the primary question has been investigated. Therefore, before deciding on questions related to process, it is necessary to first clarify the concept and consider its most relevant meanings, its logical coherence and its implications for other fields (cf. Miller, 1992, p. 7).

The tendency to equate elements with processes is apparent in a British Columbia Ministry of Education (1995) document that identifies seven 'elements' of accountability, all of which are more correctly conceived of as processes or mechanisms. They are: (1) reports to the public and specific groups, (2) large scale assessments of student achievement, (3) program evaluations, (4) indicator programs, (5) school accreditation which involves the accreditation of all schools on a six-year cycle, (6) Reference Sets that are actually achievement standards in growth areas, and (7) the Auditor General’s regular
financial audit of the Ministry, and the Ministry's financial audit of school districts (Hodgkinson, 1995, p. 18). These elements are similar to the "principles about accountability" developed by Alberta Education (1995) (see Figure 3), the "critical factors" identified by the USEO Accountability Model (1970) (see Table 1), the "management cycle" in the Hillsborough Model (1970) (see Figure 1), the "components" of accountability in Levin's Conceptual Framework (1974) (see Figure 2), and the "quadrants" of Ontario's Assessment and Accountability Model (1996) (see Figure 4). All can be related to the elements discussed below.

Planning

Many discussions of accountability in the education literature centre around planning. Planning includes organizational planning models, organizational charts, and the curriculum. Although plans are sometimes related to control in education (Broadfoot, 1996; Mawhinney, 1998), they provide a way to make organizations more accountable by making them more transparent.

Organizational Planning Models

As reviewed in Chapter Two, many organizational planning models have been developed for the purpose of increasing accountability in public education. An overview of organizational planning models will not be repeated here except as a summary of the technological liberal approach to planning. The acceptance of an educational divide in education makes it possible to sort accountability processes on the basis of their fit into either technological or ethical liberalism. Generally speaking, the technological liberal approach does not question the social framework within which it operates, while the liberal approach seeks to criticize and change the existing framework. Consequently, critical approaches to accountability reforms have been situated within the ethical liberal perspective because of their deontological focus, and because they share a similar philosophical anthropology.

Technological Liberal Perspective

The focus on rational planning reflects a technological liberal perspective that gives priority to economic productivity, uniformity and standardization. For Lessinger (1972), the best known accountability advocate of the 1970s, the key to increased
productivity was to make education more accountable through "the systematic design or location of good practice and the efficient and effective translation of that good practice into optimized prevailing practice . . . [through] an orderly sequence of steps" (p. 12). Consequently, business models were advocated, and a rational and orderly process of planning promoted as the best way to increase accountability in public education.

From the efficiency movement onwards, accountability theorists have advocated for the development of plans and evaluation criteria as the best way to improve education. In the 1950s and 60s, when education was viewed by accountability advocates as a "cottage industry . . . in a backward state, passed by in a time of striking and exciting development in other significant areas of societal activity" (Lessinger, 1971, p. 2), it was believed that the "modern management procedures [of] business, the military and industry . . . would make education more accountable" and would bring to education "results comparable to those achieved in aeronautics, atomic energy and medical science" (Chase, 1971, p. 182). This new scientific approach was, in fact, the Planning Programming Budgeting Systems (PPBS) discussed in Chapter Two. These process were credited with taking the world "to the moon and increased the productivity of certain enterprises" (Lessinger, 1972, p. 2), and thus the planning model was viewed as a way to increase accountability in education because it could make good use of science and technology for the 'engineering' of change. The association between planning and accountability has become well established in the discussions advocating accountability.

**Bureaucratic models.** For the most part, the rational planning process promoted by accountability advocates was hierarchical and assumed that clearly defined goals and structures would increase accountability. Thus an organizational planning process was advanced in response to the need to identify 'who is accountable for what and to whom.' This approach reflects the philosophy of J. S. Mill as expressed in the final report of the Picot Taskforce of New Zealand (1988) which stated, "To be accountable, individuals and organizations must know what they are to achieve . . . As well, those who are accountable must know who they are accountable to . . . the lines of accountability must be clear" (cited in Edwards, 1991, p. 31). The need for organizational clarity has been expressed by others (cf. Langois and Scharf, 1991) and reflects a rational
approach to organizations that is directed on maintaining order and control. From this perspective, "Accountability . . . means answerability to others concerning one's performance and duties . . . [and] requires both relationships and a process through which a person or group can publicly discharge their obligations -- in a phrase, structures and functions" (Macpherson, 1996a, pp. 81-82).

It is true that accountability cannot occur if no one knows who is accountable for what, or if everyone is accountable for everything. However, as discussed previously, in complex democracies, lines of accountability are frequently blurred and difficult to define. Furthermore, different individuals and groups often view themselves as being accountable for different things, and require different kinds of accountability information. Although central governments typically prefer more formalized, bureaucratic structures that standardize education, parents are more likely to favor informal structures that provide easy access to teachers. These conflicting demands further decrease the probability that clear lines of accountability are possible, and that they will solve the accountability dilemma.

Yet, rational planning remains a focus of accountability efforts. For example, in her overview of accountability in Canada, McEwen (1995) argued that,

Strategic, operational, and project planning are the most common ways organizations can set direction and establish agendas for action. Strategic plans usually contain a vision, mission and mandate statements, goals, priorities, strategic directions, and ways to measure success. They provide a blueprint and common language for employees to see why the organization exists and what its purpose is. A plan helps employees understand the large picture rather than merely the part they are working on . . . Once an organization knows what its core function is it can compare itself to others serving the same function if it wishes to remain competitive. (p. 6)

McEwen goes on to suggest that plans "define purposes, identify problems and issues, propose alternatives for solving problems, and document approaches that might work" (p. 6).
Ethical Liberal Perspective

Ethical liberals are not opposed to planning. Indeed, as discussed previously, they typically believe that a higher standard of social life is best achieved through the visible hand of planning and cooperation. However, they are critical of the assumptions that undergird rational planning models and advocate instead for a more collaborative, inclusive approach. Ethical liberals argue that hierarchical planning models assume a high level of rationality and neutrality that does not often exist in practice. Thus, the plans promoted by some as the way to increase accountability are subject to the same criticisms all rational models are subject to. Because these criticisms highlight the lack of, rather than the presence of, state neutrality, and because they point out the potential of planning as a way to reinforce the status quo, they reflect an ethical liberal perspective. The 16 obstacles of rational policy summarized by Gagnon (1995) reflect an ethical liberal perspective, and thus are reviewed here under two headings: (1) policymakers as gatekeepers, and the (2) theoretical and technical difficulties presented by rational models.

Policymakers as gatekeepers. Rational policymaking proposes a process that begins with the establishment of operational goals. Although, in theory, these goals are intended to reflect the values of the larger society, in practice, a simple aggregation of values is difficult to achieve. As Gagnon (1995) observed, “Inasmuch as men seldom agree on the meaning of the concept of ‘value,’ it is very unlikely that they will agree on the content of this concept” (p. 18). Because some groups of people are more organized and powerful than others, the goals developed by policymakers tend to reflect the values of elite social groups rather than of society at large (p. 19; Wildavsky, 1979; Levin, 1974). Furthermore, they tend to reflect the values of the policymakers themselves, who may be motivated more by their desire to maximize personal rewards like power, status, re-election, and money, than to achieve broad societal goals. In practice, therefore, policymakers do not always act as neutral, rational agents of society, but rather as individuals who have their own “person needs, inhibitions, and inadequacies which prevent them from performing in a highly rational manner” (p. 25). This raises the age old query, Quis custodiet ipso custodies? and calls into question the neutrality of the critical first step in the accountability model, the development of goals.
Theoretical and technical difficulties. Critics also focus on the theoretical and technical difficulties of implementing rational models. For example, they note the impossibility of collecting all the information required to make fair decisions, and the dilemma presented in determining the credibility of the information that is collected (Gagnon, 1995, pp. 21-22). Furthermore, they recognize that “the segmented nature of policy making in large bureaucracies makes it difficult to coordinate decision making so that the input of the various specialists is brought to bear at the point of decision” (p. 26).

In addition, policymakers are often prevented from considering potential alternative goals and actions. It is not possible, either quantitatively or qualitatively, to list all policy alternatives because to do so requires “amounts of creativity, initiative, time, knowledge, and a bias in favour of innovation, that cannot be mobilized” (Dror, 1968, p. 138, cited in Gagnon, 1995, p. 29). Furthermore, “Large investments in existing programs and policies (‘sunk costs’) prevent policymakers from reconsidering alternatives foreclosed by previous decisions” (p. 21). The uncertainty of policy consequences press policymakers to stick with previous policies because they lack the predictive capacities to understand the full range of consequences presented by the various policy alternatives (p. 22). Dror (1968) noted that,

Predictions are mainly based, directly or indirectly, on past experience. Reliable predictions generally becomes harder the more novel a policy is, and becomes nearly impossible for totally new alternatives. The contradiction is that the more complete the set of alternatives, the less complete and reliable the set of predictions must be, and vice versa. (p. 139, cited in Gagnon, 1995, p. 29)

Even advanced computerized techniques cannot necessarily enhance the ability to predict because the lack “sufficient intelligence to calculate accurately cost-benefits ratios when a large number of diverse political, social, economic, and cultural values are at stake” (p. 23).

Added to this, is the fact that we still lack the conceptual tools to translate many policymaking goals into quantitative terms (Gagnon, 1995, p. 28). Although rational models require that values be prioritized, in reality policymakers are not able to accurately weigh, or even see, many societal values, particularly those that do not have active or
powerful proponents (p. 19). For example, it is difficult to weigh autonomy versus control, or the needs of the individual versus the needs of the school system. Consequently, in practice, policymakers tend not to search for the “one best way,” but rather, for an alternative that “will work” (p. 20) thereby reducing the idea of a purely rational model to a “mere dream” (p. 19).

Finally, as Weber pointed out many years ago, and as many others have observed, there is an inherent danger in relying on a rational model because of its tendency to replace an ethical conception of the public good with a procedural one. Aristotle argued that every argument ultimately rests on something that cannot be proved, and that realizing this is the mark of an educated person (Miller, 1992, p. 11). Rational models tends to underestimate, or even ignore, the extent to which they are embedded in ideological perspectives, choosing instead to believe that they are simply technically superior.

**Collaborative models.** As noted in Chapter Five, the ethical liberal approach to policy formation is one of policy interdependence. It is generally believed that that most important knowledge is located locally, and that participation is intrinsically valuable. Macpherson’s (1996) Community Development Model (see Figure 5) reflects an ethical liberal approach because it promotes egalitarian structures and emphasizes the need to consider the social and political dimensions of the accountability project. However, it focusses on teachers at the expense of other members of the school and local community.

**The Curriculum**

The plan most often associated with classroom instruction is the curriculum. Given its pivotal role in education, it is not surprising that it has been at the centre of accountability debates. In her review of accountability reforms across Canada, Mawhinney (1998) observed that the development of clearly defined curriculum outcomes was considered a priority by eight provinces and one territory. Only Alberta, which already has a well-developed outcome-based curriculum, considered it to be “not critical” (p. 20). Similarly, in a review of educational initiatives conducted by the Council of Ministers of Education, Canada (CMEC, 1998), curriculum reform, with a focus on standards, accountability and reporting, was considered a system-wide trend and figured
prominently in reports from all of the provinces.

**Technological Liberal Perspective**

The curriculum reforms that have been advocated in Canada and other OECD countries fit comfortably into a technological liberal world view. They promote curricula that are outcome-based, sequential, highly prescriptive, and developed centrally. Furthermore, they support a system of learning that purports to produce educational success through a process of curriculum-assessment alignment that has an unrelenting focus on student outcomes (Fuhrman, 1994).

**Outcome-based core curriculum.** The National Curriculum in the UK provides a notable example of an outcome based curriculum. Developed in response to the Education Reform Act (1988), it outlines *core subjects* (mathematics, English and/or Welsh, religious education, science), *foundational subjects* (history, geography, technology, music, art, physical education, foreign languages), and *cross-curricular themes* (e.g. economic awareness). It is referred to as a tool for accountability because educational quality is determined in relation to student success at meeting 'attainment targets.' These targets are determined in the Curriculum, and are set at the end of four "key stages" when students are aged 7, 11, 14 and 16 years (Lello, 1993, p. 9). Test results are used to develop 'league tables of results' that are compiled and used for school comparison. Successful student learning, as indicated by these tables, is used to justify the expenditure of resources for education, and to evaluate school quality. In this way, the curriculum is considered a key component of the accountability system as outlined in the 1987 Consultation Document on the National Curriculum (White, 1990, p. 14).

Outcome-based curricula are part of the accountability effort in Ontario, as curriculum occupies one of the four quadrants of the Assessment and Accountability Model (1996). The "rigorous new curriculum . . . [that] includes clearly articulated standards" (CMEC, 1998, p. 28) is considered a key component of the effort to increase accountability. In it, the focus is on general results expected, the expected range of student achievement, and detailed descriptions of the knowledge and skills students are expected to acquire at each grade level (p. 28). The importance of the curriculum was emphasized by the EQAO Chief Executive Officer who noted that, "Success for students
requires clarity about curriculum and standards, reliable testing of achievement, and open, responsible reporting of the results, to ensure that everyone knows where we stand and where we should be going" (EQAO, November, 1996).

In their discussion of outcome-based education, King and Evans (1991) attribute its success to factors that are largely external to the school. They noted,

To trace the origins of OBE [outcome-based education] also requires a look outside education at the social forces exerting pressure on schools. In the 1970s, the growing realization that schools were failing at their basic mission, coupled with the belief that schooling is important for success in the world, led several groups -- parents, taxpayers, legislators and business leaders -- to demand evidence of student achievement. Consequently, legislatures across the nation enacted accountability measures. (cited in Fuhrman, 1994, p. 417)

The outcome-based curriculum provides a starting point for measuring student achievement, and as Fuhrman notes, OBE promises something for everyone. For educators, it claims to provide a sound educational program that produces results. For policymakers and politicians, it provides evidence that they are doing something for education.

The promotion of an outcome-based curriculum also reflects the desire of federal governments to centralize curriculum, a trend that is apparent even in countries like the US and Canada where the federal government has no direct control over education, but where it influences educational policy through funding requirements and political interventions. Reflecting this, the CMEC issued a joint declaration stating that the "Premiers, at their annual meeting . . . in August 1993 . . . give their "full support to the CMEC to provide leadership for change and to provide the strong national voice in Canada"" (1993, p. 1). The CMEC (1993) also announced its willingness to "unanimously affirm our responsibility for providing national leadership in education in Canada" (p. 3). This leadership would be provided through: (1) the establishment of national work groups to examine curriculum comparability, and (2) joint initiatives in curriculum development. The Western Canadian Protocol, and the Atlantic Provinces Education Foundation provide examples of the desire to "stimulat[e] cooperative action"
aimed at increasing curriculum uniformity in these regions (CMEC, 1998).

**Ethical Liberal Perspective**

Although it is unlikely that the need for a curriculum would be debated, there has been severe criticism of the type of curriculum promoted by accountability advocates. These criticisms reflect different ontological and epistemological approaches, and different visions of the public good. For ethical liberals uniformity is not appropriate in a society comprised of diverse cultures. Thus centralized goal formation is considered unacceptable (cf. Strike, 1998), and a more participatory form of education is promoted, one that is influenced by a democratic socialist critique. Ethical liberals view uniformity and hierarchical structures with suspicion, aware of their potential for domination and control. Thus, they are generally critical of a centrally developed, core curriculum that is highly prescriptive. Instead, they advocate for a curriculum that offers flexibility and is focussed on the needs of students.

**Student centred, flexible curriculum.** In his book dedicated to the analysis of the National Curriculum in the UK, White (1990) provides a critique of outcome-based curricula. For White, an underlying aim of a curriculum advanced in a liberal democracy ought be the promotion of student well-being. Consequently, he considers the lack of attention to such aims as “helping students to flourish, developing personal autonomy, or encouraging the development of morally good people” to be indefensible (p. 17). For White (1990), a more liberal and less authoritarian approach to education is desirable, one that accepts pupil well-being as its fundamental aim, and that promotes the democratization of education as an essential way to teach democratic self-management to students. Not surprisingly, therefore, White is highly critical of the National Curriculum because of its failure to focus on,

the prerequisite understanding of the socio-economic structure or the principles of democracy, about fostering the virtues necessary in democratic citizens, about equipping people for critical reflection on the status quo, or about building the imperfect democratic structures we have now into something more adequate, through extending democracy into the workplace, for instance. (p. 17)

He notes that although the National Curriculum provides dozens of attainment targets, and
hundreds of more detailed statements of attainment, it fails to outline the fundamental *aims* that direct the curriculum, and consequently fails to provide an adequate rationale for the subjects that have been selected for instruction.

White (1990) gives credit to the authors of a USSR curriculum, *A Conception of General School Education* (19 ), for recognizing the role education plays in encouraging the development of personality, and for including the promotion of the intellectual, moral, emotional and physical development in their aims (p. 140). These aims include the desire to "uncover the creative abilities of students" and to prepare them to take part in "democratic self-management" (p. 140). In recognizing the need to meet children's diverse needs, abilities and inclinations, a corresponding diversity of content is advocated in the curriculum and in the pedagogy it advocates. Furthermore, the curriculum (for older students) devotes 75 to 80 percent of its time to compulsory subjects, leaving students free to select supplementary courses in accordance with their own interests and inclinations (p. 141). By allowing students to choose individual programs of study, and by allowing them to select the school of their choice, the USSR curriculum propose an open, democratic and diversified program of study that contrasts with the bureaucratic, closed, and monolithic program outlined by the National Curriculum. In addition, White recommends that schools be run under a workplace democracy in which a governing body is drawn in equal numbers from: (1) older pupils, (2) school staff, and (3) parents and representatives of the community (p. 141).

In his review of the National Curriculum, White (1990) emphasizes its failure to give citizens an equal opportunity to participate in the control of the curriculum. This occurs despite the fact that the main argument for shifting the broad control of the curriculum from professionals to politicians was to remove the privilege of a particular group (teachers). In liberal democracies, it is not normally considered the role of the state to direct people towards a particular conception of the public good. Although the state may set out a moral framework, for example rules to prohibit murder, the state itself is required to remain neutral on this issue (p. 17). Furthermore, although the state may play a role in providing for the welfare of individuals, and should have broad political control of the curriculum, this control must include participation at the local level because parents
and other members of the community possess the most important knowledge about the needs of students. Hence, political control does not equal centralized control over the curriculum.

**Critical pedagogy.** Ethical liberals advocate for a curriculum that encourages a more expansive political and ethical discourse. Questions of whose knowledge the curriculum should convey has often been omitted from the discussions of curriculum advanced by accountability advocates who often view the curriculum as a technical rather than a political plan. This omission has led to repercussions from both the political right and the political left. On the right, opponents to OBE have vigorously attacked an "outcomes" approach to education on the basis that it promotes an "un-Godly assault on traditional values" and attempts to brainwash students into the beliefs conveyed by a liberal curriculum (Boyd, Lugg, & Zahorchak, 1996, p. 353). Such proposed outcomes as "tolerance" and teaching students to "appreciate and understand others" has been interpreted by well-organized opponents in Pennsylvania as teaching students that alternative lifestyles are acceptable. Because this view is contrary to that of parents, it has been considered a threat to their authority and thus has been severely attacked (p. 353). In California, for example, performance based testing was abandoned after it was opposed by the political right. In this way, the right moved OBE and performance-testing from a technical-rational frame to a political one, and broadened the political debate over OBE (Cibulka & Derlin, 1995, p. 487).

In acknowledging this trend, Apple (1996) gives credit to principled conservatives for recognizing that curriculum issues are not neutral. He argues that a common curriculum must be used to develop a common process of participation for the creation of common meanings and common knowledge bases. He argued,
Education is deeply implicated in the politics of culture. The curriculum is never simply a neutral assemblage of knowledge, somehow appearing in the texts and classrooms of a nation. It is always a part of a selective tradition, someone's selection, some group's vision of legitimate knowledge. It is produced out of the cultural, political and economic conflicts, tensions and compromises that organize and disorganize a people. ... the decision to define some groups' knowledge as the most legitimate, as official knowledge, while other groups' knowledge hardly sees the light of day, says something extremely important about who has power in society. (p. 22)

Accountability advocates typically do not acknowledge the extent to which the curriculum is ideologically situated.

Giroux (1997), well known for his radical views on education, calls for policies that will "move away from an assimilationist ethic and the profoundly ethnocentric fantasy of a common culture to a view of national identity that includes diverse traditions, histories, and the expansion of democratic public life" (p. 268). He appeals for curricula

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**Figure 11.** The Element of Planning
that examines "lived culture" rather than culture that is "fixed" in the minds of a small group of elites, and advocates for the reconsideration and restructuring of the study of pedagogy within a cultural studies framework. Speaking from a perspective of higher education, Giroux argues for a political project of social criticism as a way to return universities to their most important task, the creation of a public sphere in which citizens can exercise power over their own lives and their own learning. By providing an oppositional public sphere and a scholarship of oppositional discourse, he argues that the established fixed disciplines can be replaced with more radical forms of knowledge.

Giroux (1997) notes that as places of struggle, schools, along with other cultural spheres, have the potential to "create the conditions that enable students and others to become cultural producers who can rewrite their own experiences and perceptions by engaging with various texts, ideological positions, and theories" (p. 263). He argues for a curriculum that gives students the opportunity to "challenge disciplinary borders, create pluralized spaces from which hybridized identities might emerge, take up critically the relationship between language and experience, and appropriate knowledge as part of a broader effort at self-definition and ethical responsibility" (p. 263). Critical pedagogy, therefore, becomes "more than a desacralization for the grand narratives of modernity [it also] ... seeks to establish new moral and political frontiers of emancipatory and collective struggle, where both subjegated narratives and new narratives can be written and voiced in the arena of democracy" (McLaren, 1991, p. 172). From this perspective, "accountable" curriculum enables the creation of pedagogical relations in which students do not simply "ingest theories," but rather learn to theorize, critique together, and begin to "decentre" the authoritarian power of the classroom (Giroux, 1997).

To suggest that the curriculum envisioned by Giroux (1997) is radically different from that envisioned by accountability theorists would be to greatly understate the fact. Unlike the neo-liberal theories that assume the state, and therefore education, is technically neutral, critical views argue that the types of knowledge one finds within schools is controlled by the ideological hegemony of the dominant classes, and therefore, "common sense rules" tend to be rules that favor the dominant classes (Apple, 1990; Torres, 1995). Consequently, different forms of knowledge contain notions of
power and of economic resources and control, and reforms are ultimately procedures that allow one set of interests to dominate over others. Apple (1990) refers to the work of Feinberg to note that "even in this century, many of the proposed 'reforms,' both in school and elsewhere, have latently served the conservative social interests of stability and social stratification" (p. 48).

**De-skilling teachers.** The curriculum advocated by accountability advocates is also criticized because it de-skills teachers (Apple, 1995; Wotherspoon, 1998), reducing them to functionaries who, lacking a political project (Giroux, 1997), or the opportunity to respond on the basis of their own expertise (Darling-Hammond & Ascher, 1992) are left to follow a curriculum developed by the state. By focussing on learning as a technical process, and ignoring the power relationships it promotes, the role of the teacher is reduced to that of a "technician engaged in formalistic rituals unconcerned with disturbing and urgent problems that confront larger society" (Giroux, 1997, p. 265). In addition, from this perspective, teachers have often had their work 'intensified' because of the multiple demands placed on their time as they teach larger classes and more subject matter, with less support and fewer resources (Wotherspoon, 1998, p. 125). Apple (1986) highlights the paradox created when teachers are expected to deliver standardized packages of skill based worksheets. Although the technical decisions required to implement the packages create more work for teachers, and require less professional expertise, the teachers are more likely to perceive themselves as having their professional status enlarged (p. 45; cited in Wotherspoon, 1998, p. 126).

The debates over curriculum include debates over effective instruction. One of the most well-known advocates for professionalism as the means for increasing accountability in schools is Darling-Hammond. Her message is simple and consistent: "school improvement requires knowledgeable teachers charged with greater responsibility and authority for decisionmaking" (Darling-Hammond, 1988, p. 8). Darling-Hammond argues that as society becomes increasingly complex, students need to become increasingly self-reliant, more capable of framing problems, and better able to work cooperatively to design their own tasks and search for novel solutions to difficult problems. Consequently, the curriculum should not be standardized, but rather flexible
enough to respond to the diverse needs of learners who must become capable of
constructing their own knowledge, and developing their individual capacities in unique
and powerful ways.

Discussions surrounding accountability are often preoccupied with planning or
with evaluation. Organizational planning models and the curriculum are the educational
plans most frequently referred to (see Figure 11).

**Evaluation**

Although plans are used to map the contours of the desirable educational
landscape, it is evaluation that provides the yardstick for measuring the extent to which
that landscape adheres to the contours that have been prescribed. Just as one’s vision of
the good education determines the kind of educational plan prescribed, so it determines
what forms of evaluation are considered most appropriate for increasing accountability. In
other words, the yardstick that is considered best suited for measuring educational
success, and thus educational accountability, depends on whether or not the
recommended contours are to be standardized and uniform, or diverse and distinctive. If
uniformity is promoted, then centrally developed, standardized measures are likely to be
considered the most appropriate. If diversity is encouraged, then more flexible and
idiosyncratic forms of evaluation are advanced. Regardless, however, most of the
discussions surrounding accountability in the education literature are related to evaluation
of some form.

In this discussion, evaluation is divided into student assessments and
organizational assessments. It should be noted, however, that aggregated student
assessments are often used as part of the basis for organizational assessments. In both
cases, assessment is discussed from technological and ethical liberal perspectives.

**Student Assessment**

Accountability advocates promote standardized testing as a way to measure
student achievement. Having established desired outcomes in a core curriculum,
departments of education are increasingly incorporating testing at specified intervals to
ensure prescribed attainment targets are being met. Standardized test results are becoming
increasingly available on government websites in both the US and Canada. This trend
reflects the desire to measure learning, reflecting the acceptance of a technological liberal approach to evaluation.

**Technological Liberal Perspective**

Demands for increased accountability in education are most often translated into calls for more testing (Traud, 1994; Earl & LeMahieu, 1996). In her review of accountability reforms across Canada, McEwen (1995) noted that “student assessment has been the central tool for holding education accountable for results” and that “most provinces plan to increase the amount of student testing at the elementary and second[ary] levels” (p. 11). Similarly, in reviewing education in Ontario, Radwinski (1987) declared, “there can be no meaningful accountability without measurable standards of accomplishment” (p. 57). Increasingly, the measure of the quality of education in Canada is related to achievement on externally administered standardized tests. Lewington and Orpwood (1993) argue that quality is attained when public education is held accountable for results. This view is apparent in Fagan’s (1995) observation that, “Education has been slow to accept what many public and private sector enterprises have long known, that significant improvement cannot take place without measuring outcomes, focussing on standards of performance, and targeting action around the measured outcomes” (p. 66). Hence, accountability is linked to the desire for “hard evidence . . . about the effectiveness and efficiency of the education system” (p. 65). Sizer (1992) summarized this approach as follows,

Much contemporary discussion of standards follows a seductively simple argument. National and state policymakers must decide on the standards to be met. A syllabus will be issued to help schools aim at these standards. Tests that measure achievement of those standards will be administered to all kids. Those who pass will get diplomas. Schools will be compared, and those which have lots of failing students will be humiliated into reform or be taken over by higher authorities. (p. 10)

This system fits comfortably into a liberal view of society that views pedagogy and testing as neutral, that assumes an essential rationality of human nature, and that places great faith in the ability of technology to provide the sophisticated statistical machinery necessary to
collect and analyze data, and to resolve questions about what data should be used, and how it should be employed.

**High stakes testing.** Accountability advocates have tended to promote high stakes testing as a way to measure school quality. Standardized tests become “high stakes” (Corbett & Wilson, 1988) when they are used as the primary measure of school success, and when incentives or rewards are provided on the basis of student achievement on those tests. Increasingly, testing has become “high stakes for individual schools as the result of freedom of information legislation which now requires school boards to publish assessment results” (Mawhinney, 1997, p. 5). In Ontario, the results of provincial examination scores are now included in the final report card of the students tested in grade three (p. 6).

The focus on student performance is meant to redirect the emphasis away from input regulations as the criteria for evaluating educational programs and policies, toward policy outcomes. Referred to as “steering by results” (Elmore, Ablemann & Fuhrman, 1996, p. 66), this focus is intended to improve student achievement by reducing the need to comply with rules, while focussing attention on the extent to which student learning itself has increased. Province wide testing is common in most provinces in the areas of mathematics, reading, writing, and science. In addition to province wide testing, national assessment programs have also been implemented, including SAIP, developed by the Council of Ministers of Education, Canada (CMEC), the International Assessment of Educational Progress (IAEP), and International Mathematics and Science Studies (IMSS) which involve more than 50 countries.

**Levels of testing.** Nixon (1992) notes that the focus on standardized testing reflects a change away from evaluation as reflection to evaluation as action (p. 6). By this he means that testing is being used less as a way to encourage teacher reflection on current practices than to inform the immediate decisions of policymakers and practitioners. Manzer (1994) summarized this when he stated:
In recent official policy studies, educational performance is portrayed as a problem of testing the knowledge and skills of students, and ... holding accountable those who have responsibility for achieving educational outcomes ... Ultimately, accountability raises the question of whether the educational performance of students in the system meets expected standards of achievement" (p. 227).

The measurement of performance can be divided into three distinctive levels. On the first, level accountability is shared by teachers, students and parents who must work together to ensure students master basic knowledge and skills as set out in successive stages of the common or core curriculum, and as measured on standardized tests. This level reflects the early use of standardized testing in which tests were used primarily for selection and placement purposes rather than as the basis for comparing groups of students. Thus, testing is diagnostic and teaching and learning are remedial (p. 227).

At the second level, teachers and administrators have a professional and public responsibility to evaluate students at the end of their secondary education, and to communicate the results of those tests to students, to their parents, to post-secondary institutions and to prospective employers. This requires systems of testing and accreditation that permit broad public understanding of students' levels of achievement (Manzer, 1994, p. 227). Examples include: the Diploma Examination Program for grade 12 that has become a requirement for graduation in Alberta (McEwen, 1995), and the curriculum standards and graduation outcomes project that has been developed in Newfoundland and Labrador (Fagan, 1995).

At the third level, local and provincial administrators have a professional and public responsibility to aggregate levels of individual performance into measures of the system as a whole. At this stage, accountability rests with teachers, administrators and politicians who must evaluate and improve system performance. Many accountability initiatives are directed at the second and third levels of accountability as progress is made towards the development of an empirical base of information intended to improve educational decision-making (Manzer, 1994, p. 227).

Comparability. National and international assessments of student achievement are advocated to improve accountability because they "provide external points of reference
for comparing provincial results with counterparts across Canada and around the world” (McEwen, 1995, p. 10). Standardization is required if the results of all scores on student tests are to be compared fairly (Traub, 1995, p. 5). In Quebec, for example, indicators are used to “report on important aspects of the school system, or of its general state” and to compare education in Quebec with education in other regions of Canada, and with the United States and France (Maheu, 1995, p. 57). In a society focussed on international competition, comparability is critically important. Alexander (1994) remarked,

International comparisons of educational conditions and performance are now perceived as a means of adding depth and perspective to an analysis of national situations . . . comparability now belongs with accountability to that changing set of driving words which shape the current management paradigm of education. (p. 17)

However, as Coffman (1993) observed, “comparing averages among schools, systems and states on any test is inherently unfair because it is not possible to separate school effects from effects resulting from nonschool factors” (cited in Linn, 2000, p 15). In addition, there is evidence with respect to the mathematics test scores that there is more variance in test results within classes than between schools (p. 5). Furthermore, test results are only valid if all students have been taught the same content, which is often not the case. In the US, for example, at the grade eight level, there are presently four different types of mathematics classes offered, each teaching very different content (p. 5).

**Ethical Liberal Perspective**

In recent years, the technological liberal approach to accountability has dominated education, and consequently, ethical liberals have often been left to argue against them. At issue is the value of standardized tests, their unintended consequences, their legitimacy, and whose purposes they should (and do) serve. This section include criticisms of high stakes testing, even if the scholars who present those arguments do not fit neatly into an ethical liberal persuasion. Their arguments are likely to be acceptable to ethical liberals, and their insights contribute to the desire for a different approach to accountability.

**Philosophical differences.** For many teachers, the implementation of high stakes testing and outcome-based curricula require pedagogical changes they are neither
personally nor professionally committed to. Bureaucratic efforts aimed at making public education more accountable have violated the psychological contract of some highly qualified teachers who are committed to policies and goal statements aimed at developing the capacity of individual students (Kuchapski & Hrabok, 2000). For example, a Canadian teacher who, along with the rest of her staff, had been instructed to take the provincial achievement testing program more seriously noted,

As I sat back, numbed by these mandates, I reflected on the many things that disturbed me about the testing program. I thought I had come to view knowledge as the personal and social construction/reconstruction of meaning and how my view conflicted with the technical-rational view of knowledge inherent in the test . . . My reflections then shifted to our school system. I noted how the present mandates conflicted with their past policy and goal statements. I marvelled at how quickly the system story had changed under public pressure. And the word politics reverberated in my head; the politics of what counts as knowledge; the politics of who decides how knowing will be represented; the politics of who the knowers are in the school system; the politics of who tells whom what matters. (Craig, 1998, p. 20)

A similar view was expressed by an American teacher a decade earlier. In her words,

You get to spend a month on [the physics of] machines. . . and the students hate it, and you hate it for what it does to them . . . If the district makes a proficiency test for physics I will quit. That's it, period. I will not do it" (McNeil, 1988, p. 479).

In both these instances, the pedagogical, epistemological and ontological assumptions of the imposed system of accountability conflicted with the assumptions of those asked to implement the reforms.

Empirical research suggests that if teachers are hostile to standards and incentives, accountability measures may defeat their intended purpose and undermine a school's internal system of accountability. In their research, Newmann, King and Rigdon (1997) discovered that schools with strong external accountability tended to have low organizational capacity. Because strong internal accountability is closely linked with a
school's organizational capacity, and organizational capacity can actually be reduced by external accountability initiatives, accountability systems can be counterproductive (p. 62). In other words, accountability requires organizational capacity, but organizational capacity can be reduced by external accountability requirements. Interestingly, specific proposals for change only rarely follow directly from the provision of information that accountability initiatives provide (Kirst & Bass, 1976, cited in Broadfoot, 1996, p. 39).

**Limitations of standardized testing.** Opposition to standardized testing can also occur as the result of the technical limitations that standardized tests present, their limited usefulness for measuring learning, their negative effects, and the extent to which it is possible or desirable to control the educational landscape through measurement. In his discussion of evaluation policy, Majone (1989) argued that what common sense overlooks is that outcomes evaluation can be successfully performed only under rather stringent conditions. One obvious condition is that it must be possible to measure with reasonable precision the level and quality of the desired output or performance. If the indicator is expressed as distance between goals and outcomes, goals have to be clearly defined, outcomes must be unambiguously measurable, and the measuring instrument should be reliable. (pp. 172-73).

![Diagram](image.png)

**Figure 12** The Element of Evaluation
Unfortunately, as the critics of high stakes testing point out, all of these factors are highly problematic. Earl (1995b) noted that,

The more energy and time that governments put into large-scale assessment, the more they are discovering that creating workable and useful ways of assessing student performance, especially for accountability purposes, is not a simple task. Over the years there has been some concern that testing procedures have been biased, contributed to unfair judgments about students, been misinterpreted, and used inappropriately (McCurdy & Speich, 1991; Brandt, 1989). (p. 4)

Perhaps the most convincing argument against the use of high stakes testing as a way to increase accountability is presented by Linn (2000). After spending an entire career “doing research, writing, and thinking about educational testing and assessment” (p. 14) he concludes that the major uses of tests for high stakes accountability have not lived up to the demands placed on them. He attributes this to the fact that assessment systems lose much of their dependability and credibility when high stakes are attached to them and the “unintended negative effects of the high-stakes accountability uses often outweigh the intended positive effects” (p. 14). Linn divides the “fundamental questions that have plagued efforts to build assessment-based school accountability systems for decades” into three categories: (1) student assessments, (2) the accountability model, and (3) the validity, impact, and credibility of the system (p. 12). With regard to student assessments, Linn (2000) refers to the work of Meyer (1996) to note that the content areas being tested are emphasized at the expense of those areas that are not being tested. In a high-stakes accountability system, teachers are likely to “exploit all avenues to improve measured performance” (p. 12). As noted by others, teachers are more inclined to teach to the test, and to exclude from the tests those students who are likely to reduce average test scores. Although Meyer recommends developing tests that are immune to such corruption, Linn (2000) argues that the addition of ambitious performance based tasks are simply not viable because of their expense.

Furthermore, with respect to high stakes accountability models, Linn (2000) concluded that “sophisticated statistics do not resolve questions about what data the basic
model should employ” (p. 12). Although other scores are more desirable, at present, the most commonly reported approach is to use ‘current status scores.’ In addition, “there is considerable evidence that the choice of data source and choice of summary statistics matters a good deal” with respect to final scores (p. 13). This is complicated further because schools can only be reasonably held accountable for that over which they have control. In fairness, performance accountability systems would have to control for, or equalize, student socio-economic status before allocating rewards or sanctions on the basis of test scores (Elmore et al., 1996, cited in Linn, 2000, p. 13). Furthermore, adjustments for prior achievement can effectively lower expectations for students in areas where prior achievement has been low.

Additional problems presented by value added models of accountability are related to student mobility. Although testing at the end of every grade is recommended as a way to reduce the effects of attrition on test scores, as is the collection of data related to family and community characteristics, as Linn pointed out,

This recommendation not only imposes a substantial testing and data collection burden, but it is likely to lead to practices of test reuse that exacerbate problems of teaching to the test in the narrow and undesirable sense. It is also likely to lead to the use of inexpensive tests that are less ambitious than proponents of standard-based reform are seeking. (p. 13)

The most important question, however, is whether the accountability models that promote high stakes testing have been shown to improve education. On this matter, Linn notes a lack of conclusive data. Others have argued that accountability measures can actually decrease the quality of education by establishing educational climates that are “profoundly anti-educational” (Sykes & Elmore, 1988). In this regard, for example, Hansen (1993) noted that performance indicators bear the dual potential for “either (a) helping to raise academic standards or (b) narrowing the focus of education to the more easily measured outcomes” (p. 15). Linn (2000) concludes that the current reality within comprehensive high schools differs sharply from the rhetoric of common high standards for all students. He cites the work of Mcknight, Crosswhite, Dossey, Kifer, Swafford, Travers, & Cooney (1987) to note that what is taught and learned in mathematics varies dramatically
depending on class type (e.g. remedial, typical, enriched and algebra). Consequently, the variance in test scores within schools, particularly in the US, may be larger than the variance between them.

**The appeal of testing for policymakers.** Linn (2000) noted that assessment and accountability have been “the focus of controversy and the darling of policymakers” (p. 4). Four of the appeals of assessment as a tool for accountability identified by Linn are paraphrased as follows: (1) Tests and assessments are relatively inexpensive compared to changes that involve increasing instructional time, reducing class size, attracting more able people to teaching, hiring teacher aides, or implementing programmatic changes that involve substantial professional development for teachers, assessment is cheap; (2) Testing and assessment can be externally mandated. It is far easier to mandate testing and assessment requirements at the state or district level than it is to take actions that involve actual change in what happens inside the classroom; (3) Testing and assessment changes can be rapidly implemented. Importantly, new test or assessment requirements can be implemented within the term of office of elected officials; (4) Results are visible. Test results can be reported to the press. Poor results in the beginning are desirable for policymakers who want to show they have had an effect. Based on past experience, policymakers can reasonably expect increases in scores in the first few years of a program (Linn, Graue, & Sander, 1990) with or without real improvement in the broader achievement constructs that tests and assessments are intended to measure. The resulting overly rosy picture painted by short-term gains in most new testing programs gives the impression of improvement right on schedule for the next election (p. 4).

Standardized tests, therefore, are likely to remain popular because they provide a political resource for politicians and policymakers. By focusing attention on some components of education, thus diverting it away from other, less desirable aspects.

**Organizational Assessments**

As noted previously, standardized test results, when aggregated, are also used to measure organizational success. In addition, indicators of achievement and program audits are also promoted. Most often they are advanced by those who embrace a technological liberal perspective. In the section that follows, the technological liberal
approach to organizational evaluation will be reviewed, followed by an ethical liberal approach.

**Technological Liberal Perspective**

The rational approach to education that is embraced by technological liberals lends itself to the acceptance of indicator systems as a way to assess educational organizations. Likewise, program audits reflect a business approach to organizational efficiency that fits well into a rational view of education. Financial audits have always been considered a necessary way to demonstrate an educational system’s accountability.

**Indicator systems.** With the exception of Prince Edward Island and the North West Territories, educational indicator systems are being developed in all regions of Canada (McEwen, 1995). In Saskatchewan, the Provincial Education Indicators Program is considered the province’s “primary vehicle for demonstrating public accountability” (Information Binder, 2001, p. 2). Indicators are statistics developed in response to “calls for greater accountability of the use and results of resource spending” (Wyatt, 1994, p. 102). Typically, they are divided into four categories: input, process, context and outcome (see Figure 9), although context and input indicators are sometimes collapsed into one category (cf. Saskatchewan Education Indicators, 2000). Although indicator systems can be used to broaden assessments of education to include more than output measures, in practice, outputs are emphasized for their perceived ability to reduce regulations while still allowing governments manage from the margins and evaluate programs on the basis of ‘results.’

Indicators and indicator programs are not new to education. As noted by Bottani and Tuijnman (1994) the first study of international indicators was undertaken by the OECD in April of 1973 and greeted enthusiastically amid expectations that, reflected a position, widespread during the 1950s and 1960s about what the social and behavioural sciences could do in improving education and, more generally, in providing a scientific and rational basis for the planning of a modern, industrial society (Bauer, 1966). However . . . critical questions were increasingly asked not only about the feasibility of rational planning but also about the desirability of continuing a policy of expanding the intake capacity of education systems. (p. 21)
These concerns, and the recognized gap between expectations and actual performance led to heated debates on the proper role of social and educational research, and to controversies over the “adequacy and validity of social and education indicators, and ended the belief in a functionalist, fact-finding interpretation of the role of the social sciences in the production and application of knowledge to the solution of social and educational problems” (Bottani & Tuijnman, 1994, p. 22).

Although early attempts to implement indicators failed, the interest and impetus to focus attention on social and education indicators reappeared after the release of *A Nation at Risk* in the 1980s. Policymakers, along with national administrations and their statistical offices, provided the legitimacy required for major indicator development initiatives. In the 1980s, a series of *Wall Charts* were released that “provided input, process and output data on all 50 state education systems” (Macpherson, 1996a, p. 84). As well, state departments of education developed their own collections of indicators with forty states enacting new state testing requirements in the 1980s.

Indicator projects have also become popular in Canada. In addition to the development of provincial and school board sets of indicators, national and international indicator systems have been developed. The Pan-Canadian Education Indicators Program, a joint venture of the CMEC and Statistics Canada, is developing a “broad range of measurements to evaluate system performance from preschool to life-long learning” (CESC, 1994, cited McEwen, 1994, p. 12). Its purpose is to provide information on the performance of educational systems, to respond to national concerns over accountability, to establish new partnerships for joint planning and development, and to advance knowledge about indicators generally. Its “short-term goal is to develop statistical measures in selected indicator areas, focusing on all levels of education and training” (p. 12). Different priority areas have been developed for different jurisdiction as follows: (1) Statistics Canada — school / work transitions, (2) British Columbia — student flows, (3) Alberta — academic achievement, (4) Ontario — citizenship, (5) Quebec — accessibility, and (6) Newfoundland — student, educator and public satisfaction with education (p. 12).

The Indicators of Education Systems (IES) project is an international project initiated by the OECD. It includes four Networks that focus on different aspects of
education as follows: (1) Network A — student outcomes, (2) Network B — student destinations, (3) Network C — school features and processes; and (4) Network D — expectations (cf. McEwen, 1995, pp. 13-14; Mawhinney, 1997, pp. 4-5).

Recently, the developers of indicator system models have tended to recommend "using multiple goals of education . . . multiple indicators of each goal measured by multiple methods; multiple methods of analysis . . . and multiple participants" (McEwen, 1995, p. 7). The trend to develop and use indicators to measure educational accountability is increasing even though, "Almost all of the writers who have contributed to the conceptual development of indicators have mentioned various problems and limitations" (Wyatt, 1994, p. 112).

**Program audits.** Program audits are also recommended as a way to increase accountability in public education. The USEO Accountability Model (1970) promoted program audits to determine the progress made toward established goals (see Table 1). McEwen (1995) referred to the Canadian Comprehensive Auditing Foundations’ Framework for Reporting Effectiveness (1995) as a way to improve accountability in education. Technical approaches such as financial audits are promoted by Alberta Education (1995), and the BC Ministry of Education (1995). Kirst (1990) notes that performance reports are similar to the audit report in business, for they assume that information *per se* will stimulate action for educational improvement. The audit emphasizes procedural compliance as a way to increase accountability.

In Great Britain and Wales, the Office of Standards in Education (OFSTED) was created in 1992 as a non-ministerial government department, independent of the Department for Education & Employment. Its purpose is to improve standards of achievement and quality of education through regular independent school inspections, to report the results of those inspections, and to provide informed independent advice. OFSTED’s primary task is the management of the school inspection system. It also now produces guides and frameworks to assist those involved in the inspection process, and inspects Education Authorities, initial teacher training courses in universities and colleges, independent schools, service children's education, LEA funded adult education and youth work. OFSTED replaces government inspectors with private inspectors.
Ethical Liberal Perspective

Ethical liberals note that testing does not ensure that schools will teach students well, or that students will learn what their parents would like them to learn. In fact, they point out that the quality of education has decreased since the arrival of performance reporting. They note, as well, the problems associated with indicators of achievement.

Problems of indicators. Critics of indicators point out the difficulties presented in determining how to select “from the many thousands of possible indictors those that are appropriate to their own evaluation needs” (Nixon, 1992, p. 15). This is a significant problem, for as Linn (2000) observed, the selection of data to be reported is likely to have a substantial influence on the final outcome. What is often ignored in the discussions of indicators is that judgments related to school outcomes are dependent upon the particularities of the school setting (Nixon, 1992, p. 14). Furthermore, the sophisticated statistical machinery required to process complex data (particularly if the particularities are factored in) is still lacking, and as with all rational processes, the focus on data collection and analysis risks replacing ethical discussions of education with procedural ones. Given the enormous amounts of data that can potentially be compiled, there is also a possibility that “the entire structure will be groaning under the bureaucratic weight of its own assessment procedures” (p. 10).

Of particular concern for those interested in issues of equity, is the fact that indicators have been advanced to remove regulations in order to increase school flexibility. However, many of these regulations were originally created to ensure equity for children from different backgrounds and different income levels. Consequently, there are now concerns that problem districts will take advantage of deregulation to avoid offering students the same quality of education provided in other districts. It has also resulted in significant opposition to the use of indicators, standardized testing, and performance reports on the basis that these regulations should be left in place. As will be discussed in more detail in the following section, there is also some concern that responding to the demands of outcome based education has reduced the ability of schools to respond to the unique needs of local communities and individual students.

Indicator reports tend to imply that schools are alone in affecting student
performance. As Bacon (1995) surmised, it is often assumed that “a school can be so effective that it cancels out the influence of social disadvantage on students’ academic achievement” (p. 86). Critics, however, point out that those involved in education do not have control over all the variables that affect student performance (Taylor, 1978, p. 54), and that research “shows clearly that socioeconomic factors exercise a very strong (if not the strongest) influence on pupil performance” (Bacon, 1995, p. 87).

High stakes testing has been opposed because of its tendency to concentrate efforts on the production of those behaviours most easily measured (McKernan, 1993; Goodlad, 1979; Wagner, 1989), and its potential for sorting students along socioeconomic and racial lines, allowing policymakers to make improper inferences about students on the basis of achievement scores (Koretz, 1992, cited in Cibulka & Derlin, 1995, p. 487). In addition, assessment techniques tend to not just measure learning, but also affect it by potentially narrowing what is taught and distorting the thrust of education. Critics argue that “we should assess what we think is important, not settle for what can be easily measured” (Bacon, 1995, p. 87).

Responsiveness

When parents complain that ‘schools must become more accountable,’ they are not likely to mean that schools should increase standardized testing (although they may agree with standardized testing). What they are likely to mean is that schools are failing to be responsive to specific expectations that are held of them. For example, when the student enrolment in a single calculus class in a Saskatoon high school exceeded 50 students, parents viewed the school board as unresponsive to student needs, particularly because the class in question is required for entrance into some university programs (Star Phoenix, February 2001). Parents and students were frustrated because they believed the school board was being unresponsive and because the procedures for redress were not apparent or satisfactory. In their view, the school board was lacking in accountability.

Governance

Responsiveness is an idea that is much easier to achieve in theory than it is in practice. This is particularly true when citizens are divided on issues, and when representatives are called upon to make decisions that affect the lives of diverse groups of
people who are not equally represented. It is especially difficult when those who will be affected by the decisions have different needs, ascribe to different values, and have different perceptions of what constitutes accountable behaviour. The sheer size and complexity of modern society often makes responsiveness problematic. The dilemma is not just how to determine the public will when so many diverse individual wills exist, it is also how to balance the public will at national, local and individual levels.

In the literature, a responsive model of education is sometimes viewed as existing in opposition to a ‘control’ or ‘productivity’ model. For example, the Task Force on University Accountability (1993) conceptualizes accountability as occurring on a spectrum in which ‘responsiveness to local needs’ is placed at one end, and ‘strict accountability to rules and regulations’ at the other. This distinction is also made by Elliott (1981) who defined a responsive model as one that increases accountability through self-accounting by “generating and communicating information about themselves in light of the interests and concerns expressed by local audiences” (Elliott, 1981, p. xii). Although this view of responsiveness is useful for highlighting the tensions between local and national accountability demands, it incorrectly views responsiveness as something that can only occur at the local level.

**Technological Liberal Perspective**

Under a technological liberal perspective, public education is expected to be ultimately responsive to the economic needs of the nation, and thus to the needs of the workplace. This focus on national economic well-being tends toward the promotion of a market model as the most effective way to organize education, and the belief that responsiveness is best achieved through consumer choice and a focus on maximizing production. Responsiveness is discussed with reference to the needs of the nation, the needs of the workplace, and the demands of consumers.

**Responsive to the nation.** In Canada, and OECD countries generally, the rationale for accountability reforms is linked to both the “Perceived short-comings in education, and international competition” (McEwen, 1995b, p. 27). Concerns over “the realities of economic and political uncertainty” (Earl, 1995, p. 45) have refocused attention on the importance of education for national economic well-being. As expressed
by the Economic Council of Canada (ECC).

Education affects our lives in many ways. For most of us it has a profound effect on the kind of jobs we can aspire to, the money we make, and the quality of life we enjoy. Skill development is more important than ever in a global economy in which competitiveness and productivity depend increasingly on brains, not brawn. The choice for Canadians is clear, they must develop their skills or accept low wages. (ECC, 1992, p.1)

For accountability advocates, there is a strong belief that in a "transnational world, failure to 'out learn' other societies renders a country dependent, then redundant and vulnerable among the community of nations" (Hammel, 1994, p. 13). They suggest that if "the productivity of Canadian workers is not commensurate with the legislated renumeration levels, firms will simply choose not to hire Canadian employees" (Adler, 1994, p. 5).

From this perspective, the future well-being of Canadians is becoming increasingly dependent upon "how well they can exploit their potential in the labour market" (ECC, 1992, p. 3). This, in turn, has led to demands that governments invest heavily in "superior education, research and development, and a competitive infrastructure" (Adler, 1994, p. 5).

In this view, education must be responsive to the needs of the nation because "the existing education systems are not adequately meeting the challenges of the complex modern world . . . [despite the fact that] The average number of years of schooling of adult Canadians increased steadily during the past few decades" (McKenzie, 1994, p. 1). It is argued that "existing systems are not adequate to maintain this nation's competitive position in the modern technological world" (p. 12) as indicated by declining marks on standardized tests of achievement (ECC, 1992). Other concerns include high national rates of illiteracy, high student drop-out rates, inadequate mathematics and science education, and the need to "encourage university ties with industry, in order to promote Canada's global competitiveness" (p. 19).

Global competition also undergirds the concern that "Many students . . . graduate from university with only a very slight acquaintance with history and the social sciences" (McKenzie, 1994, p. 17). This is considered problematic because "We must know
ourselves... if we are to have the self-confidence to compete as an equal player in the world economy" (Canada, House of Commons, Standing Committee on Secretary of State, 1988, p. 7, cited p. 17). The "uncertain quality" of education in Canada signifies an "urgent need to identify significant goals and develop national strategies" (p. 1).

**Responsive to the workplace.** Related to the demand that education be more responsive to the needs of the nation is the belief that it must be more responsive to the needs of business. As summarized by Manzer (1994), "In the late 1980s and early 1990s, organized business renewed its claim to participate in educational policy-making, citing the necessity of business involvement in educational planning to meet the dual challenge of a technical society and a global economy" (p. 233). The need for school-business partnerships was emphasized by the ECC (1992) which advocated increased 'coherence' between what is taught in schools and the needs of employers (p. 3). It stated,

> Canada must move towards a system that provides a closer integration of school, work, and training... Employers must continually identify and clearly articulate their needs; communicate their expectations to students, parents and educators; and commit themselves to active collaboration with educators and with the wider community in the design and delivery of programs. (pp. 134-135)

According to the ECC, this should be done by (1) promoting school business partnerships, (2) promoting apprenticeship training programs, (3) upgrading the status of secondary - school technical/vocational programs, and (4) strengthening career counselling in schools. Reflecting this view, Saskatchewan has "taken steps to make education and training more responsive to the demand for workplace skills. High schools have introduced programs that are directly linked to workplace experience" (Government of Saskatchewan, 1996, p. 6). As well, Saskatchewan has recognized the need to expand involvement in the consultative process to "include other groups with direct involvement in education such as business and industry" (Saskatchewan Education, 1993, p. 5).

As summarised by Manzer (1994), a report of the Alberta Chamber of Commerce (1992) stated,
Partnerships of stakeholders in education, including business should be formed at all levels to promote public understanding of the linkage between education and economic prosperity, foster the values of the work ethic in education, promote science and technology studies, focus more attention on the quality of education for students not proceeding to post-secondary education, and develop effective transitions from school to work. (p. 234)

The focus on meeting the needs of employers is linked to an assumption that the demand for highly skilled professionals will increase, and that an educated work force is a prerequisite for a prosperous economy. A related assumption is that a background in mathematics and science will be a necessary prerequisite for acquiring high paying jobs of the future (Levin, 1994).

**Ethical Liberal Perspective**

From an ethical liberal perspective, responsiveness is conceived of in relation to the ability of schools to meet unique student needs. Even those committed to standards and centralized control will concede that a centrally developed mold provides an imperfect fit when placed over diverse community landscapes. Therefore, an accountable education must be responsive to the diverse needs of students. To quote J. S. Mill,

> All that has been said of the importance of individuality ... and diversity ... involves ... diversity in education. A general state education is a mere contrivance for molding people to be exactly like one another; and as the mold in which it casts them is that which pleases the dominant power in government ... it establishes a despotism over the mind. (p. 129; cited in Strike, 1998)

The issue, therefore, is whether or not the mold should adapt to the landscape, or the landscape should be expected to conform to the demands of the mold. The bureaucratic model assumes the latter although it expects schools themselves to recast the landscape. It is schools and school divisions that are required to develop action plans and administer standardized tests even if they are not committed to them. Bureaucratic models of accountability leave little space for local communities to determine their own shape.

If teachers or parents do not view bureaucratic structures and increased standardized testing as a way to improve student learning, they are not likely to view the
education that emphasizes these procedures as responsive. There are three accountability models that claim to increase responsiveness at the local level: professional, market and partnership models. They are discussed in more detail in Chapter Two, but will be reviewed briefly in the section that follows.

**A professional model.** The professional model of accountability is often promoted by teachers who believe their profession is in the best position to be responsive to the needs of individual students. In a highly publicised two year study referred to as the Cambridge Accountability Project (CAP), conducted in the UK in 1979 and 1980, case study and action research methods were used to investigate the extent to which schools could be improved through responsive accountability processes. The study sought to answer three questions: (1) Whom do teachers feel accountable to? (2) For what? (3) What do they mean by accountability? The study found that teachers viewed accountability as either “Fitting in with role expectations predetermined by others” (Elliot, 1981, p. 15), or as “Explaining and justifying to others the decisions and actions one has undertaken” (p. 19). The former was conceived of as limiting the discretionary power of teachers; the latter as facilitating their ability to use personal judgment and decisionmaking through a process of social interaction.

In the study, teacher involvement in the formulation and implementation of decisions was found to contribute to the acceptance of the accountability procedures developed. Furthermore, the most participatory form of professionalism was found to result in the most responsive form of accountability at the local level. Under it, teachers consulted with others, encouraged them to suggest improvements, and invited their participation in reformulating policy and professional practice.

Elliott (1981) also discovered that the more hierarchical the school system, the less individual teachers were likely to feel accountable to each other, or collectively, to their client groups (parents and students). Furthermore, although many teachers viewed themselves as individually, rather than collectively, accountable to client groups, the greater their feeling of collective responsibility, the more likely they were to feel collectively accountable to client groups. Thus, teachers’ sense of accountability tended to evolve out of sustained face-to-face interactions with others. Most teachers did not feel
either collectively or individually accountable to governors or to local government officials.

Under a responsive model of professional accountability, teachers are given the right to make their own final judgments. Because of their close proximity to students, and their level of professional expertise, teachers consider themselves to be in the best position to develop programs of study that are responsive to the complex and idiosyncratic needs of students. Hence, from this perspective, accountability requires rigorous teacher preparation programs and ongoing professional development. It assumes that a responsive school requires capable, well-qualified teachers, and indicators that relate directly to school context, such as uninterrupted instructional time and administrative support for innovation. In short, professional accountability "seeks to create practices that are client-oriented and knowledge based" (Darling-Hammond & Ascher, 1992, p. 5). It places the teacher in the position of trustee. Professional accountability runs counter to bureaucratic accountability which it considers "unaccountable" because of its inability to respond to the unique needs of students. As stated by Darling-Hammond and Ascher (1992) "the establishment of a system of genuine accountability requires thoughtfulness, a careful sorting of responsibilities and a thoughtful set of measures for assessing school effectiveness and student progress" (p. 1).

A consumer model. The consumer model of accountability has received increasing attention in the education literature. It is not necessarily incompatible with a professional model, in fact, those advocating professional accountability sometimes refer to students as 'clients.' Furthermore, most consumers of education would prefer to have highly qualified, dedicated teachers. Consumer models claim that a process of competition and choice will ensure schools will become more responsive to the demands of the education consumer. For the most part, they represent an attempt to replace bureaucratic or professional control of schools with consumer control, through the use of such free market mechanisms as vouchers, or through the "radical distribution of authority in educational matters" (Halstead, 1994, p. 151).

Consumer models are promoted in the UK through the Education Reform Act.
(1988), the Parent’s Charter (1991) and the Education (Schools) Act (1992). In the Charter, parents are considered consumers of education, and thus they are to be provided with: (1) annual written reports of student progress; (2) regular independent reports of the strengths and weaknesses of particular schools; (3) published tables of reports to enable parents to compare the performance of local schools; and (4) independent panels of assessors to hear the appeals of parents unable to get their children into their school of their choice (Lello, 1992, p. 58). The Charter itself professes to “signal the start of an information revolution to extend parental choice and raise standards” (Department of Education and Science, 1999).

In the US, the consumer model of accountability has been a part of the restructuring movement. In fact, Murphy (1993) referred to accountability as the glue that holds the various strands of the restructuring movement together. Those strands are: (1) the privatization of schools, (2) the introduction of market forces, and (3) deregulation. According to Murphy, the momentum for restructuring comes from:

(a) attacks on the dysfunctional nature of the bureaucratic, monopolistic educational enterprise (Chubb, 1988; McNeil, 1988; Sizer, 1984), (b) appeals to the power of competition to foster much needed improvements (Clune & White, 1988; Elmore, 1988a), and (c) the desire on the part of some to transfer tens of billions of dollars to the private sector. (p. 9)

Initiatives focussed on privatizing schools include voucher programs, charter schools and more parental choice in school selection. Market models “introduce the underpinnings of the market philosophy into schools, especially market-sensitive measures of accountability” as school districts increasingly contract out for services (p. 10). Reflecting this trend, in the US, Educational Management Organizations (EMOs) are now managing entire school districts (Moe & Gay, 1996), and in 1990, the American Association of Educators in Private Practice (AAEPP) was formed to cater to the needs of private schools.

The need for market-sensitive measures brings with it a focus on indicators and benchmarks as a way to compare schools based on “results” and output data. Hence the focus on performance reports as a way to compare schools. In its most radical form,
deregulation is interpreted as the total removal of regulations, ostensibly to allow greater choice in management decisions. Three of the four most popular innovations reflecting deregulation policies are outcome-based education, total quality management, and state and national objective testing programs (Astuto, Clark, Read, McGree & Fernandez, 1994, pp. 7-8). In addition to standardized tests, specialists are also developing "authentic" tests for use in elementary and secondary schools (Astuto et al., 1994, p. 7).

The introduction of market models is promoted as the best way to improve education by making schools more responsive to the wishes and needs of parents. In theory, increased consumer choice will ensure that: (1) poor schools will close because parents will not select them, (2) moving funds directly to individual schools will reduce the burden of bureaucracy, (3) schools will be forced to develop their own creative solutions to management problems, and (4) schools will be forced to live with their own decisions (Lello, 1993).

The promotion of the market as a way to improve education has become increasingly pronounced in the last decade. In the UK in particular, schools have been encouraged to compete against each other through the publication of results and prospectuses. Brighouse (1995) argues that although the use of market models is not new, how far market models should be circumscribed by convention, moral forces and regulations has yet to be addressed. The rapid increase in 'exclusions' from secondary schools of students who are not attending schools is problematic. Furthermore, educationally advantaged parents have sought different schooling for their children, leaving behind small enrolments in inner city secondary schools that have become less economically and educationally efficient (pp. 40-41). As was predicted in the debates over vouchers, it appears that increased responsiveness to the wishes of some students has resulted in less responsiveness to the needs of others.

The consumer model of accountability is not necessarily incompatible with bureaucratic models because of its dependence on market indicators for school evaluation and comparability. The trend to decentralize management has been accompanied by a simultaneous trend to centralize major policy decisions. This focus is emphasized in the systemic reform movement advocated by Smith and O'Day (1990), Clune (1993), and
Fuhrman (1993) who subscribe to the belief that "a chaotic, multi-layered, and fragmented educational governance system in the USA has spawned mediocre and conservative curricula and instruction in our schools" (Smith & O'Day, 1990, p. 261). Consequently, they advocate "a dual strategy [that] draws on the responsibility and authority of the state to provide a system-wide structure of educational goals and content within which all schools and districts might 'restructure' to maximize the quality of their curriculum and instruction" (p. 261). Such a system would require structures and regulations that if "properly developed and organized [could provide] a consistent set of guidelines [to] . . . create a nurturing structure within which schools could be legitimately held accountable for providing effective education to all students" (p. 237). In theory, in the consumer model, schools are more responsive to the needs of students as decided by parents.

Figure 13. The Element of Responsiveness
**A participatory model.** Kogan (1986) divided his consumerist model of accountability into a 'partnership metaphor,' and a 'free market analogy.' When viewed from a partnership perspective, consumerist control suggests that "Clients should participate in a partnership and not a relationship where the client is dependent on the professional" (p. 50). Sallis (1979) finds the "remote accountability provided by an elected government which lays down broad policies and an elected LEA administering local service" unsatisfactory (p. 110). She also finds the consumer analogy inadequate because students, not parents, are clients. Furthermore, parents are not consumers, they are compulsory participants in the educational processes. Their informed support is considered the most important single factor in student success, yet schools often make no effort to help parents understand what it is that schools do with their children. Nor do they attempt to solicit parental consent. Sallis notes that consent requires (1) some consensus about objectives, (2) an exchange of information about methods, their limitations and implications, and (3) some dialogue about the success of what has been accomplished (p. 113). For Sallis, who views accountability as a task to be shared between the school and the parent, the vocabulary of consumerism is too limiting. As partners in the educational process, parents should not simply choose schools, they should share in making meaningful educational decisions.

The Partnership Model is centred around two basic principles: (1) that the responsibility for educational decision making lies with all the major stakeholders, not just with one dominant group, and (2) that all parties share in the decision making process, either directly, or through representation. More recent writers point to research indicating that home/community effects are much stronger than school effects on student learning, and so continue to advocate an active role for parents in the education of their children (MacBeath, 1995; Public Education and Democratic Society, 1996; id21, 2001).

Kogan (1988) is critical of the partnership model because it fails to consider the role of the larger, election-legitimated system (Kogan, 1986, p. 51). Halstead also notes that in this model each member is held accountable to the other members in the partnership but not to outside interest groups (Halstead, 1994). The partnership model has received far less attention in the literature than the consumer model.
Communication

Earl (1995) noted, "Good communication is more than just sharing what is known; it is the essence of accountability." Similarly, Gray, Owen and Maunder (1987) defined corporate social reporting [accounting] as "the process of communicating the social and environmental effects of organizations' economic activities to particular interest groups within society and to society at large" (cited in Gray, Owen & Adams, 1996, p. 3). There is no doubt that accountability requires communication, and that communication plays different roles and serves different purposes at the various levels of the educational infrastructure. A key function of Ministries of Education is to generate information and communicate it to the public. Hence, Ministries are keenly aware of their need to maintain public legitimacy, and thus, the results of student evaluations are not just retained at the school level for diagnostic purposes. Rather, they are converted into performance reports that can be used to provide public reassurance that tax dollars are being used wisely and for the reasons intended (producing results). Not only is the process of communication itself linked to the idea of accountability, the type of information being reported also plays a vital role. For example, if business partnerships are considered essential for increasing educational accountability, documents that outline characteristics of ethical education/business partnerships, and provide examples of existing partnerships, can be used to demonstrate Ministry accountability (cf. Saskatchewan Education, 1997). Furthermore, perceived public support can render even a single anecdotal evaluation as worthy of note. For example, the comment, "The partnership we have established works very well and, in my view, is very efficient" (p. 23) is used as an indication of partnership success, and thus, of Ministry accountability.

Information Protocols

Perhaps not surprisingly, therefore, for those advocating accountability in education, communication is most often discussed with reference to the development of mechanisms and processes for communicating and receiving information. The Report of the Task Force on University Accountability (1993) illustrated this when it stated, "in order [for universities] to be more accountable . . . stakeholder groups and the public must be better informed about current practices and reporting mechanisms" (p. 12). This
aspect of communication as the provision of information is also apparent in Lawton's suggestion that information is the key to accountability at all levels of education. He recommended that "each school publish a budget that shows what it costs to educate children and a report card on school attendance and other factors that give a portrait of student life" (cited in Lewington & Orpwood, 1993, p. 172). The provision of information is recommended to help the school, parents and others in the community find ways to improve achievement and reduce the rate of school drop-outs.

On the surface, communication seems a relatively simple matter. However, communication involves the transfer of information, and thus, it involves the transfer of power. Not surprisingly, therefore, technological liberals view communication differently than ethical liberals and they recommend different information protocols.

**Technological Liberal Perspective**

Accountability theorists typically view communication as a one way flow of information. Communication is viewed as a way to increase productivity, efficiency, and market reach. Consequently, efforts focus on developing organizational clarity, knowledge about lines of communication, and ways to remove barriers to interorganizational communication (Hamel, 1991). From this perspective, communication is simply a technical process in which information is moved as efficiently as possible from those who possess it, to those who require it. When communication is considered a one-way process, issues of accountability revolve around ensuring that the information dispensed is complete and accurate, and that it is distributed efficiently and effectively. For example, a senior health official who is accountable for responding quickly to health concerns has a legal, professional and moral obligation to ensure the information she communicates is correct, and that it flows quickly and effectively to the targeted public. Not doing so would be considered unaccountable, and could result in huge outlays of taxpayer dollars, not to mention possible serious illness or even death. Furthermore, ineffective communication could result in liability for the official in question.

In the instance above, communication also sends a message about who the experts are in society. As with health, in education, bureaucratic models of accountability focus primarily on a one-way flow of information. For example, organizational planning
models typically require results reporting, and the reason indicator reports are developed is to inform various stakeholder groups on the results of education. It has been suggested that parents are less interested in controlling what happens in schools, or in exercising options of choice related to schools, than with being informed on what is happening in schools (ESAP, 1980). Gibson (1981) notes that schools use three major ways to inform parents about what they are doing: (1) they invite them in to observe what is happening, (2) they talk with them, and (3) they provide them with written communications.

Gergen (1992) notes that modernist practice uses language to develop and transfer essentials that are actually social constructs, or fictions, that have been produced by the hegemonic culture to serve as devices for reinforcing its own dominance (p. 214). Similarly, in her research into accountability at the school level, Nias (1981) discovered that communication can serve either to maintain and reinforce positions of dominance and authority, or can provide an opportunity for reciprocity and mutuality. She contrasted teachers who ‘expect parents to listen to their accounts,’ and those who listen to the accounts of parents. She concluded,

I gained the impression that the dominant mode was one in which the teachers went to great lengths to explain and justify their policies to parents on the assumption of the later’s ignorance. I contrasted it with an alternative mode of communication which was emerging, but which parents were encouraged not simply to ask questions but to question and criticize the school’s policies” (cited in Elliott, 1981, p. 17).

This attention to communication as a reciprocal act is emphasized by ethical liberals.

**Ethical Liberal Perspective**

Ethical liberals tend to view communication as a reciprocal process. Lacey and Lawton (1981) noted, “in a democracy, accountability ought to be a two-way process rather than a matter of subordinates giving account to their superiors” (p. 25). Indeed, accountability has been described as a “reciprocal relational responsibility” (Maxwell, 1996, p. 18) and the desire for more interactive approaches to communication is apparent in the literature. For Earl (1995b), communication “implies trust, shared understanding, and mutual support — conditions that cannot happen without open, responsive and regular
vehicles for sharing information and a genuine exchange of ideas" (p. 53). However, as Earl concedes, "Creating a forum for such an exchange is a massive task" (p. 53).

The role of communication for creating situations of mutuality and reciprocity is a subject of interest for critical theorists who contend that speech holds the ultimate potential for social and cultural transformation. Reflecting this, Elliot (1981) observed that "The 'responsively accountable school' . . . enters into free and open communication with a variety of interest groups about the aims and nature of the education it provides. It works through dialogue rather than power and it must operate at the local rather than the more remote, bureaucratised level" (pp. xi-xii). Critical theorists view language as the "universal medium (along with work and domination) in which the social life of species unfolds" (McCarthy, 1975, p. xiii). Consequently, language provides a 'dialogical approach' that moves toward an emphasis on intersubjectivity and common understandings (Calhoun, 1995; McCarthy, 1975).

Lindblom (1977) argued that business elites tend to occupy a privileged position in capitalist societies because of their role in maintaining a well run economy for social and political stability. By viewing communication as a technical process, they remove attention to this role from the conversation. Critical theorists often view social problems in the language of "exploitation, alienation, domination and systematic inequalities in wealth and power" (p. 8). Thus they believe that communication in organizations should direct efforts on the emancipation of the underclasses. Habermas' theory of 'universal pragmatics' describes the normative base of all communication, and the possibility of systematic distortion. It also highlights the potential for unimpeded communication, and it conceives of language as the critical demonstration of sociality, because it is "the same for all human beings, and is not in itself definitive of the basic differences among us" (Calhoun, 1995, p. 33). In this way, Habermas proposes "a highly cognitive approach to human life and social practice, one that assumes that all significant differences are ultimately resolvable — at least in principle — on the basis of rational discourse" (p. 33). Habermas' theory relies on communicative action to ultimately transcend social differences and social problems (p. 33). In this way, he views dialogue as potentially empowering.
White (1991) provides an interesting distinction between the use of language from critical theorist and post-structuralist perspectives. By linking language to the notion of responsibility, he identifies both an action-coordinating and a world-disclosing capacity of language. The action-coordinating approach places speech at the center of action as the vehicle by which individuals “do things in the world” (p. 23). This approach to language corresponds to a belief typically associated with critical theorists that “The very act of participating in a discourse, of attempting discursively to come to an agreement about the truth of a problematic statement or the correctness of a problematic norm, carries with it the supposition that a genuine agreement is possible” (McCarthy, 1975, p. xvi). As reflected in the work of Habermas, for example, ideal speech (communicative competence) is possible, that is, all participants have the same opportunity to interact, and for their interaction to be truthful.

The act of communication conveys more that the information being expressed verbally. It provides an opportunity for personal and societal growth. In addition, the very act of communicating is multilayered. To quote Foucault, “We know what we do; sometimes we know why we do what we do; rarely do we know what we do does” (cited in Meyers, 1998)

![Diagram](image)

Figure 14. The Element of Communication
Summary and Discussion

As the various waves of accountability-linked reforms swept over public education in successive decades, they flooded schools with organizational planning cycles, goal setting exercises, lists of objectives, required competencies, action plans, and outcome-based curricula. The act of planning was itself often considered an exercise in accountability. Although the rational planning process did not bring about the changes advocates hoped for, even for the Ford Motor Corporation from which PPBS originated, it remains a key aspect of accountability in education. As Cuban (1988) observed, the business approaches advocated for education are often considered 'bad approaches' by business. Regardless, the call for a rational system of management with better defined plans and more standardized evaluation remains the cornerstone of accountability reforms.

Although accountability theorists typically advocate for the development of increasingly sophisticated, detailed and standardized educational plans and forms of evaluation, critics continue to point out their inadequacies. They note that plans are most often developed by elite occupational and social groups and thus they tend to maintain and serve the needs of the status quo. Similarly, they note that the planning process itself is undemocratic for it fails to recognize, much less address, the unequal power relationships that exist in organizations (and society). Clearly defined hierarchical structures, it is argued, serve to maintain relations of inequality, remove the autonomy of students, teachers and communities, and reinforce a system of education that routinely excludes some while it privileges others. Centrally developed educational plans are considered unsuitable for meeting the unique cultural and economic needs of diverse student populations. Thus, a rational and highly prescribed curriculum is believed to reduce the role of teachers to that of 'functionary' and 'implementor of state curriculum.'

In the rhetoric, the waves of accountability reforms were intended to radically change the educational landscape and leave in their wake a more controlled, predictable, and rational learning environment. For accountability advocates, an accountable educational landscape is organized, controlled, and well-maintained. It attempts to treat all students the same regardless of their own particular characteristics and needs, or how they spend their many hours away from school. Teachers who are ultimately expected to shape
the new, more accountable landscape are required to focus on content, standardization and uniformity. Using the plans developed by experts as their tools, and students as their 'raw materials,' they are ultimately judged on the basis of their ability to conform, follow plans and teach students in prescribed and orderly ways. In this view, equal opportunity is understood with reference to uniformity.

No doubt the trend to view accountability in terms of input-output-process models will continue to grow as improvements in technology make it possible to develop more and better statistical data related to education. It is now possible to access report cards for all states (see http://www.edweek.org/sreports/qc00/rrcard_frameset.htm) and to obtain statistical data for Canadian provinces and territories via the Internet. Indicator reports portray a vast amount of information in graphic form, and state report cards now also include indicators such as teacher accountability, and rates of violence toward teachers and students. Whether these indicators are considered as inputs or outputs appears to be a matter of opinion. Whether they will improve education remains to be seen. Regardless, in the US, in particular, the interest in indicators has grown as policymakers attempt to meet federal mandates for accountability related information.

For accountability theorists, the "ordinary way" of discussing accountability has tended to be with respect to planning, standardized testing, performance reporting, and indicators of achievement. Evaluation is conceived of as a way to close the gap between the accountable landscape envisioned and the reality that exists in schools today. Large-scale assessments have increases in popularity and their use has extended from the mere evaluation of student progress, to the evaluation of teachers, schools and school districts. Their simplicity has proved compelling for bureaucrats and politicians alike.

Critics point out that when teacher and school division success is measured on the basis of tests scores, teachers will begin to teach to the test, omit test scores that will negatively affect final results, and be selective about the data and summary statistics they chose. Furthermore controlling for, or equalizing, student socio-economic status is expensive and difficult. It is also expensive and difficult to account for attrition due to student mobility and to collect data related to family and community characteristics. As well, in fairness, schools can only be reasonably held accountable for that over which
they have some control.

The use of indicators and benchmarks to evaluate student success has many of the same problems as performance reports. For example, the collection of multiple data is complex and expensive, and does not solve problems on its own. Determining 'cause and effect' in matters of human behaviour is complex and decisions are often based on political factors rather than the data collected. Indeed, the collection of evaluative data is itself a political resource for it draws attention away from other issues and makes it appear as if achievement has improved when little has changed in reality. For some, accountability procedures violate professional beliefs and reduce the organizational capacity required to implement the changes successfully.

Accountability theorists tend to accept a technological liberal perspective that reflects a social conservative or New Right ideology. It embraces a negative view of human nature as self-interested and competitive, and it promotes the market model as the best way to organize society. In this view, humankind is rational; there is a tangible reality that is knowable and should be taught to all students the same; there is a best practice; learning can be measured; and uniformity is desirable and efficient — or it is desirable because it is efficient.

From an ethical liberal perspective, the assumptions of technological liberals are questionable. They embrace a fundamentally different view of human nature, reality and knowledge. Their ontological and epistemological groundings reflect a democratic socialist view of reality and of human nature, and constructivist approach to pedagogy. They tend toward more critical perspectives and they advance emancipatory goals. The ethical liberal approach assumes that learners actively construct their own knowledge according to their existing knowledge and experience, and according to what they believe to be true. They advocate for a more holistic and experiential approach to education than is made possible by the rational teaching packages and mastery learning techniques of technological liberals. Under this more complex view, it is assumed that learning is optimized when teachers combine their knowledge of subject matter, and of pedagogy, with their intimate understanding of the individual and the complex needs of students. Teachers, in collaboration with parents and community members, are in the best position
to develop programs of instruction that are relevant, meaningful and effective.

This research sought to identify fundamental concepts that surround accountability, and to arrange them into a framework. This chapter discussed four ‘elements’ of accountability and divided the processes developed to achieve these elements into technological and ethical liberal perspectives. These elements were identified by the researcher based on her review of the literature on democracy and education. Because they are frequently associated with the idea of accountability, achieving these elements can be considered achieving an ‘instance of accountability.’ However, it can only be considered accountable behavior if the procedures advanced are considered legitimate. Relating the concept of accountability to principles, to elements and then to procedures provides the way to organize and order the concept for use in education. An example of such an arrangement is provided in the chapter that follows.
CHAPTER EIGHT: A CONCEPTUAL FRAMEWORK

The ultimate challenge of this research was to develop a conceptual framework centered around the very idea of accountability. This chapter provides an explicit framework centered around three key principles: disclosure, transparency and redress. These principles provide a centre to relate accountability procedures back to conceptually, thus providing a way to test the integrity of accountability procedures. Just as ethical frameworks must be informed by moral philosophy, accountability frameworks, if they are to be used in public decisionmaking, must be informed by political philosophy. Consequently, this framework incorporates the two liberal visions of the public good that presently compete for dominance in public education, and that legitimize different, and sometimes conflicting accountability procedures. It was believed that a framework of this nature could add substance to a concept described variously as complex (Cibulka, 1991), vague and rhetorical (Levin, 1972) and slippery (Cooper, 1988). It was also believed that it would provide a common point of reference for the various strategies that have been developed to increase accountability in public education.

This chapter begins with a brief overview of conceptual frameworks and continues by highlighting the two areas often overlooked in accountability models, the political (the vision), and the conceptual (the core). It presents an accountability framework (Figure 15) and briefly outlines the relationship between principles, elements and principles as they appear within that framework.

Conceptual Frameworks

Conceptual frameworks are intellectual constructs. They can be used to describe and explain the major aspects of an inquiry (Snowden & Keeves, 1988, p. 156), serve as a “map to guide the research journey” (Hall, 1994, p. 54), or act as a tool to organize information and relationships between variables in a manner that is logical and prescribed (Anderson, 1990, p. 62). In addition, conceptual frameworks can be used to break down complex and idiosyncratic information and ideas into “relationships that are both simpler
and more recurrent” (Ripley, 1985, p. 31). Observing this, Tuckman (1994) noted that “A conceptual model is a proposed set of linkages between specific variables, often along a path from input to process to outcome, with the expressed purpose of predicting or accounting for specific outcomes” (p. 29). In this way, he argued, a “model supplies more than a set of variables to consider for further research. It also provides specific instances of these variables and expectations about their relationships” (p. 30).

Because conceptual frameworks can be used to organize and focus information in particular ways, they have the potential to simplify complex phenomenon. Anderson (1992) observed this when he reflected, “problems which seem overwhelming can often be tackled once they have been broken into their constituent parts and the interrelationships among the parts have been graphically and conceptually arranged” (p. 62). Because conceptual frameworks can simplify complex phenomena, they can potentially enhance our understanding of concepts like accountability. Furthermore, if they are flexible in design, they can increase our sensitivity to context by allowing a concept to be viewed from different perspectives (Eisner, 1985, p. 2).

**A Vision and a Core**

Attempts to create accountability frequently begin with attention to such formalistic questions as, ‘Accountable for what? To whom? and Using what criteria?’ Because these questions direct attention to procedures and mechanisms, they often ignore both the political and the conceptual dimensions of accountability. Procedures do not exist in isolation. A focus on processes without reference to context or to the essence of accountability itself, has contributed to a tendency to confuse and fuse procedures with the concept itself. Accountability is often discussed as if it were standardized tests, or program reviews, or indicators of achievement. Yet, knowledge is not considered to be reading, nor integrity to be public reporting, although indeed, reading may increase knowledge and public reporting may increase integrity. That reading may bring about knowledge, or that public reporting may bring about integrity are hypotheses that may or may not be true, depending on circumstances, and on one’s point of view. The same is true of standardized tests and program reviews. To judge their relative worth it is
Conceptualization of Accountability

Key Principles
- Transparency
- Disclosure
- Redress

Key Elements
- Planning
- Evaluation
- Responsiveness
- Communication

Procedures based on:
- Planning Models
  - Participatory or hierarchical
- Curriculum Goals
  - Student or content centered
- Student Assessments
  - Teacher or centrally determined
- Organizational Assessments
  - Locally or centrally determined
- Governance
  - Local or central decision making
  - Citizen participation or consumer choice
- Partnership Arrangements
  - Community or business
- Information Protocols
  - Reciprocal or one-directional

Competing Liberal Visions

Technological Liberalism
- Purpose
  - Meet requirements of global competition
- Justice
  - Different treatment /equal ends
  - Promote diversity
- Legitimacy
  - Common, outcome-based curriculum
  - Mastery learning
  - Hierarchical relationships

Ethical Liberalism
- Purpose
  - Develop individual capacity
- Justice
  - Equal treatment /different ends
  - Promote uniformity
- Legitimacy
  - Student centered, spiral curriculum
  - Constructivist pedagogy
  - Egalitarian relationships

Effectiveness/Efficiency
- Outcomes defined and measurable
- Standardized processes and outcomes
- Economic efficiency

State Organization
- Centralized decisionmaking
- Decentralized management
- Consumer Choice
- Focus on process
- Maximize learning within fiscal constraints determined through dialogue
- Decentralized decisionmaking
- Policy interdependence
- Local governance

Figure 15. Reconceptualization of Accountability
necessary to understand, as clearly as possible, the principle in accountability which they are alleged to bring into being. Because accountability is viewed as the means to achieving a particular vision of education, it is also necessary to consider the vision accountability is expected to help create.

The model of accountability developed in this research begins with a clarification of the educational vision that is to be advanced (see Figure 15). For this it utilizes Manzer’s (1994) liberal typologies, and his classification of ethical and technological liberalism. Both advocate different purposes of education, give priority to different problems, and promote different forms of state intervention and principles of state organization. Furthermore, they interpret the main criteria of public policy evaluation differently, and attach different levels of significance to each. Because the “goodness of public schools as human communities and public instruments is judged by how well they meet community standards of justice, legitimacy, effectiveness and efficiency” (p. 7), the substantive meaning and relative weight attached to each are the subject of dispute. Furthermore, although effectiveness and efficiency are evaluated on the basis of policy results, they are also “embedded in politically contested concepts of public purpose, norms of legitimacy and justice, and theories of policy intervention” (p. 12).

Consequently, and importantly, what can be considered accountable educational policy depends on how the criteria of public policy are interpreted, and thus, on one’s vision of the good society.

Accountability, in itself, cannot determine what vision should be aspired to. That must be left to citizens (or their representatives). Accountability refers to the procedures and mechanisms developed to ensure the vision is achieved. Procedures developed with no reference to a larger vision remain empty. Having been reduced to technical procedures, they provide no place for public debate. It is this lack of critical debate that critics of “accountability” often react against (cf. White, 1991; Dryzek, 1990; Wagner, 1989). Furthermore, if the rhetoric espouses one vision, but the procedures promoted fit more comfortably into a conflicting vision, the message portrayed are confusing and dishonest. This occurs, for example, when the rhetoric of education claims that the primary goal of education is to “Help[] all children reach their full potential . . . [and
provide] services [to] respond to the needs of the whole child . . . [because] children . . . are unique in their specific needs, interests and abilities” but the overriding focus of the procedures advanced focus on the development of a common, outcome-based curricula, standardized tests, and indicators of achievement (Saskatchewan Education, 2001, p. 1).

The focus on an educational vision is often omitted in accountability models. For example, bureaucratic (organizational planning) models leave no space for discussing the broader aims of education. Instead, they outline goals that have been developed centrally, and leave it to schools and school boards to determine how they will achieve those goals. Although they allow for citizen involvement, they do so in very prescribed ways. Furthermore, indicators of achievement do not typically specify why some indicators are selected over others, and how these indicators fit into a particular vision of education. Instead, in an effort to satisfy multiple views, they promote excellence and uniformity alongside diversity and individual self-development, sending multiple and conflicting indications of their primary purposes. Furthermore, they fail to identify how tables of demographic, social and economic trends actually serve to make schools ‘more accountable.’ As statistics, indicators often fail to provide any substantive data on the quality of life for those who are being educated and for those who are doing the educating.

All reforms claim to improve education. For example, on its website, the Education Quality and Accountability Office (EQAO) lists, as one of its objectives, that it will provide “a broad range of information about quality to support informed judgment and decision-making” It also states that the information it values is that with the potential to bring about,

- constructive change and improvement [derived from] . . . comprehensive program[s] of student assessment within government-established parameters . . .
- advice on assessment policy, provincial performance indicators . . . research into best practices in assessment and indicators . . . reports on system quality issues . . .
- [and] quality reviews in cooperation with school boards” (p. 1).

Newsletters, press releases, and web sites are used for the “timely public release” of assessment information which the EQAO equates with accountability. Yet, its various
documents, the EQAO office fails to conceive of accountability as a concept. Rather, it defines it as a set of quite specific evaluative procedures. Its entire approach to creating accountability is based on the hypothesis that increasing assessment will increase accountability. No attempt is made to provide empirical evidence to support the hypothesis; nor is any attempt made to identify the assumptions that underlie it. The EQAO approach to accountability, while inadequate, is not atypical. Significantly, it provides no description of what an 'accountable school' actually looks like, or how external evaluations and rational planning models will move schools closer to that vision. As noted under the discussion of disclosure, it measures accountability using factors that do not reflect the quality of life in schools.

A second key aspect of framework developed in this research is that it is focused on accountability principles. In this way, it directs attention around the idea itself. As constituents of the larger concept, principles help to make the idea of accountability more manageable. They also focus on all of the concept, not just a part of it. Much of the focus of accountability reforms in education has centred around the disclosure of information. Performance reports, program audits, indicator reports, benchmarks, annual reports, and fiscal reports are all attempts to demonstrate accountability through the disclosure of information. However, disclosure is only one principle of accountability, and as discussed previously, it is easiest to manipulate. Accountability also requires transparency and redress. Transparency provides a more effective window into the workings of the organization. Thus is directs attention on the quality of life for those who live within it, and is more useful for revealing corrupt and inappropriate practices. It also focuses attention on the need for citizen access and participation. In this way, it is more valuable for ensuring that organizations remain responsive to the needs and interests of those they are expected to serve. In a self-governing democracy, transparency can provide both reassurance, and an opportunity for for citizen participation and growth.

Finally, the principle of accountability that has received the least attention is redress. If there is no opportunity for redress, disclosure and transparency are moot points. It is the ability for redress that distinguishes democracies from despotic governments. In the education literature, conversations related to redress tend to occur
with reference to teacher sanctions, or market models centered around choice. Yet, teachers are often not causally responsible for educational policies or for the many factors that influence student achievement. Furthermore, choice is not an option for most students and parents, and it often creates a whole range of new problems that have not yet been adequately addressed (Kirst, 1990). There is a pressing need for educational organizations to develop better, more practical systems of redress.

If accountability is to be created in organizations, strategies must be developed that relate to each of the principles identified. No one principle can create accountability on its own. Furthermore, for accountability procedures to be legitimate, they must fit into the larger educational (and social) vision.

**Elements and Procedures**

Elements provide a way to link the processes developed to increase accountability back to the concept itself. For example, communication is required to create transparency, disclose and redress. However, whether communication is viewed primarily as a technical procedure designed to ensure information is transferred effectively in a way that maintains and reinforces positions of dominance and authority, or whether it is viewed as an opportunity to develop reciprocal relationships and develop mutual understandings, is a matter of philosophical debate.

Discussions of plans and planning are common in conversations surrounding accountability in education. They provide a way to increase transparency in organizations. From a technological liberal perspective, organizational planning models and outcome-based curricula can make visible that which students are expected to learn. The plans advanced by accountability advocates accept the assumptions of technological liberals. The controversies that surround them do not arise from the belief that planning is not important, but rather because the plans themselves reflect different purposes of education, and ontological and epistemological perspectives that ethical liberal perspectives cannot readily accept. Typically, they promote hierarchical structures, rational planning, and mastery learning, all of which run counter to the beliefs of ethical liberals. Debates, therefore, are not debates over accountability, but philosophical debates over human nature, reality and knowledge. Irregardless of these differences, planning provides a way
to bring accountability into being by increasing transparency and opportunities for redress. This framework, therefore, helps to make explicit that which is not revealed in the accountability models reviewed. It also provides a guideline for those who wish to create accountability in organizations.

Summary and Discussion

The accountability framework developed in this research moves conversations in two directions that have often been neglected in the accountability debates. One is back to the essential principles that undergird the idea of accountability. The other is on the social visions that legitimize accountability processes. It is important that organizations wishing to create accountability develop a better understanding of these principles, and ensure that procedures are developed to bring them into being. As well, it is important that attention to these principles occurs at all levels of the educational infrastructure, not just the school. Furthermore, because accountability policies are binding on a great many citizens, it is important that the social visions legitimizing those decisions are well understood, and that debates over accountability contain an educative component.

This framework provides a new way to conceptualize accountability, and contributes new language to the accountability debates. It also provides “an opportunity for citizens to deliberate in democratic politics [so they can] express and respect their status as political equals even as they continue to disagree about important matters of public policy” (Gutmann & Thomas, 1996, p. 18). In this way it provides a space for analysis and reflection, not just procedural efficiency.
CHAPTER NINE: SUMMARY, IMPLICATIONS AND REFLECTIONS

This final chapter provides a summary of the research as well as its theoretical, practical and research implications. Furthermore, it provides reflections for those who may consider embarking on a similar research journey, and suggestions for further research. It should be noted, at the outset, that the literature on accountability mushroomed during the time this research project was undertaken. Much less was published in 1995 when I first considered accountability as a topic, than is available today. It would have been helpful, for example, if Macpherson’s (1996a) book on educative accountability had become available prior to my initial review of the literature, since his summary is extensive, and his bibliography invaluable. For the most part, however, the increasing volume of literature on accountability only provided reassurance that the time was right for a study of this nature.

Summary of the Research

This research was undertaken to make sense of a conceptual muddle -- the idea of accountability. It assumed that accountability would provide a fruitful subject for conceptual research, an assumption that proved correct. The journey into the concept became more interesting over time as new complications arose to be considered. After a cursory review of the literature, I began the inquiry by taking to heart Maclure’s (1971) suggestion that accountability is an abstraction, but not a timeless one. I used Manzer’s (1994) historical review of the constituent meaning of Canadian educational policy to view accountability as an abstraction of political purpose. Manzer’s (1994) liberal typologies helped clarify the extent to which accountability procedures depend on political ideology for their legitimacy. Through this it became apparent the ‘issues’ of accountability (accountable for what, to whom and using what criteria?) are actually issues of schooling, and that the answers to these questions reflect different beliefs about epistemology, ontology and affect. Ethical liberals accept a theory of human learning and problem-solving as discursive, holistic and individualist. They view knowledge as
socially constructed and thus best studied with reference to the culture that created it. In contrast, technological liberals believe in a definable and universal knowledge base, and thus that learning occurs best when knowledge is divided into sequential units and taught in a linear fashion.

In a second attempt to inquire into accountability, attention was directed more specifically around the education literature. The concern that too much money was being spent on too little ‘basic education’ surfaced in the 1860s in Great Britain. This led to the development of standardized tests and a concomitant distribution of educational funds on the basis of student success at meeting minimum standards of achievement. Known as ‘payment by results’ it reflected the belief that accountability of this sort would reduce the fiscal pain of taxpayers while simultaneously providing ‘the masses’ with the cheap and basic education required to ensure a productive workforce. This simple utilitarian equation remains into the present day.

In the U. S. education became linked with national security in the 1950s and 60s in response to the success of Sputnik. More recently, the tendency has been to link education with national competition. The failure of students to outperform other countries as evidenced by marks on standardized tests of achievement (a failure all OECD countries claim) has been related to the apparent inability of businesses to outcompete their counterparts in other counties. It is believed that students who perform well on standardized tests will be more able to outcompete employees in other countries, thus helping to secure the collective economic well-being of the nation. What is good for education, it is suggested, is good for business, and conversely, what is good for business is good for education. Reflecting a belief in markets as the best way to organize society, market models and school/work partnerships are promoted to make education ‘more accountable.’

The underlying and ever present assumption of accountability advocates is that education is a rational process and that human beings tend to act in a rational manner. Accountability advocates typically promote specific procedures on the basis of their technical superiority, with little regard for the political ideologies that legitimize them, or the epistemological and ontological beliefs that sustain them. Consequently, accountability
reforms assume, (1) that there is a particular and definable body of knowledge that students must acquire, and that this knowledge can be broken down into sequential stages, (2) that important knowledge should be determined centrally and be outlined in a common curriculum, (3) that teachers must acquire the skills and the requisite body of knowledge to ensure all students cover the same curriculum at roughly the same time, (4) that knowledge and learning can be measured on standardized tests of achievement, (5) that teachers are able to monitor and account for their students' learning in a standardized way, (6) that performance reports provide a reliable indication of accountability in schools, and (7) that students, teachers, and administrators are malleable, and willing to conform to the needs of a centralized bureaucracy. All of these assumptions can be, and are, disputed.

Critics of accountability point out that different conceptions of humanity lead to different conceptions of education, and argue that knowledge is situational, complex and socially constructed. Furthermore, they note, that as society enters an era when governments are increasingly less able to control the economic well-being of their citizens, accountability is advocated for its symbolic reassurance that they can, at least, control education. Furthermore, as societies become increasingly diverse and complex, accountability reforms are focussed on uniformity and standardization. In a world of growing interdependence, accountability theorists promote competition. In a society characterized by increasing chaos and uncertainty, accountability promises order, control, and maintenance of the status quo.

Perhaps because the point of entry for this research was Manzer's (1994) review of the constituent meanings of educational policy, the limitations of the accountability literature were readily apparent. They were as follows: (1) although processes are required to 'bring accountability into being,' accountability itself is a concept is not a process; (2) there is an overwhelming tendency in the education literature to confuse part of accountability with all of it. Most frequently, accountability is confused with evaluation, and more specifically with standardized testing; (3) because there is no clarity on the concept of accountability, there is no way to know what part of accountability a particular strategy (ie. standardized testing) is expected to create; (4) the debates over
accountability are actually debates over the legitimacy of procedures, not the idea of accountability itself.

These considerations moved the research in three different directions. First, because the literature indicated the need for an accountability framework, a thorough review of existing frameworks and models was undertaken. This review is summarized as Chapter Two: Accountability Frameworks. Many of these models fail to provide insights into the idea of accountability because they are not accountability models, but rather (1) planning models intended to provide a rational method for operationalizing accountability, or (2) descriptive models that sorted procedures on the basis of their fit into different stakeholder and legal demands.

At this point, it was still unclear what the actual idea of accountability looked like. My focus, therefore, became a search for fundamental concepts that must be better understood to bring accountability 'into being.' This provided direction for three chapters: (1) Chapter Three: The Concept, which focused specifically on the etymology of the word and on the obligation to render an account; (2) Chapter Four: Accountability and Democracy, which traced the historical roots of accountability as a 'principle of democracy,' and (3) Chapter Six: Principles of Accountability, which focused attention more specifically on discussions surrounding disclosure, transparency and redress from various bodies of literature.

In an attempt to link the idea of accountability to practical procedures, the researcher identified common elements that accountability processes could be related to. This provided the basis for Chapter Seven: Elements of Accountability in the Educational Landscape. These elements: planning, evaluation, communication and responsiveness were taken from discussions of accountability and democracy in the literature. The procedures developed to increase accountability were sorted according to their fit into technological or ethical liberalism.

Finally, the various discussions were combined to develop an explicit accountability framework centered around key principles and informed by political philosophy. Because it is centered around the essence of the idea itself, it provides a way to test the integrity of accountability procedures. Because it is informed by political
philosophy, it provides a way to better understand the political dimension of accountability reforms, and it provides a space in which to debate beliefs about the way society and education ought to be.

The Questions

It is common in a positivist dissertation to conclude by reviewing the answers to the questions asked. In an inquiry of this nature, however, the questions do not lend themselves to simple explanation because the topic is complex and the answers are interrelated. The first question, What does accountability mean, and why does it cause confusion? is the subject of three chapters, including Chapter Four: Accountability and Democracy. This chapter traces the history of accountability as it relates to democracy. It includes a discussion of the problems the Welfare State.

The second question, What can be considered an instance of accountability, and why do some consider an instance to be one of accountability while others do not? relates particularly to the discussions in Chapter Four: Accountability and Democracy, Chapter Five: Accountability and the Good Society, and Chapter Seven: Elements of Accountability. What can be considered an instance of accountability depends on the vision of democracy embraced. For example, standardized test results may be considered an instance of accountability for technological, but not ethical, liberals. What can be considered an instance of accountability, therefore, is dependent upon educational purpose.

The third question, What are the purposes of accountability, and whose purposes is accountability intended to serve? was the focus of attention in both Chapter Four: Accountability and Democracy, and Chapter Five Accountability and the Good Society. In the context of democracy, the purpose of accountability is to ensure representatives remain responsive to the needs, wants and interests of those they are expected to represent. In Chapter Five, accountability came to be defined in relation to the principles of disclosure, transparency and redress. From this perspective, therefore, the purpose of accountability is to ensure procedures for disclosure, transparency and redress. Furthermore, for accountability to exist, the opportunities for disclosure and transparency must be balanced with legitimate needs for privacy and dignity. In addition, whose
purposes accountability is intended to serve depends on the vision of democracy embraced.

The fourth and fifth questions are, *Can the fundamental concepts that lie at the heart of accountability be arranged into principles and elements?* and *Can the various accountability processes and mechanisms be related to both the fundamental principles and elements, and to the political ideologies that legitimize them?* The simple answer is yes. The more complete answers are found in *Chapter Six: Principles, Chapter Seven: Elements,* and *Chapter Eight: A Conceptual Framework.*

**Theoretical Implications**

This research provides a way to reconceptualize accountability around principles and elements thus adding substance to abstraction. In doing so, it implies a need to rethink the concept of accountability as it has been used for shaping educational policy. It implies, as well, a need to look more closely at (1) the essential principles and elements that comprise accountability, and (2) the processes through which accountability policies are formulated and enacted. Consequently, it suggests that more theoretical resources should be directed around the principles and elements themselves. For example, efforts should be directed around determining the nature of transparency, of disclosure and of redress. From a theoretical perspective, it is important to discover how each of these principles contribute to the creation of accountability at the various levels of the educational infrastructure. This leads to such questions as, how do principles interact with each other, and with the elements identified? What conditions contribute to the creation of each principle and element? What is the relationship between principles and elements, and other concepts such as trust, corruption, conflict, rights and power? What is the relationship between the various principles of accountability as they related to national governance as compared to how they relate to educational governance? What is the relationship between the various principles of accountability and the psychological contract of teachers, students, and educational leaders? Are there any other principles and elements of accountability, and if so, what do we need to know about them? How else can the accountability framework developed in this research be organized, and what are the conceptual implications of such a reorganization? In all, this research implied a need to
inquire more deeply into the idea of accountability itself using a principled approach.

This research also suggests the need to pay greater attention to the political and cultural aspects of accountability reforms. How each concept is viewed may depend on one's perspective. Consequently, this dissertation implies the need to use a more dialogical approach to accountability, perhaps through action research or problem based research that accept constructivist theories of education. Possible questions centre around the relationship between accountability and participation, and how centralism can be reconciled with pluralism in a liberal democracy. Because educational paradigms are situated within a historical legacy of liberal philosophy, there is a need to focus on research that develops a better understanding education's historical legacy and accountability's role within that legacy.

**Practical Implications**

From a practical perspective, this implies the need for educational leaders to develop an understanding of the political dimension of education, and to develop skills in analysis, communication and the facilitation of discourse. It also implies a need to encourage leaders to become sensitive to the relationship between individual identity and the cultural community, and to become knowledgeable about the essential problems created by accountability. Studies need to be undertaken to determine what conditions contribute to increased transparency, and what obstacles must be overcome. Educational leaders need to learn how to ensure accountability processes are put into place for all of the principles of accountability, and that they occur at all levels of the educational infrastructure. To ensure inclusion, leaders need to learn how to include marginalized groups in auditing education and in influencing educational policy. How can citizens become more engaged in policy making, and what new ways can be developed to hold public accountable for its actions?

**Research Implications**

Dividing accountability into key principles and elements allows research efforts to be focussed on the idea of accountability itself. Because accountability is a not unique to education, bodies of literature from other fields of study can inform our understanding. Conversely, studies conducted in education can inform other fields. Accountability is
particularly well suited to multi-disciplinary studies. For example, studies in social policy may be of particular interest to those in the field of education.

This inquiry was confined primarily to liberal democracies from an Anglo perspective. In fact, an entire dissertation could centre around the relationship between accountability and liberalism. It would also be useful to confine the research to one political theorist, much like Pitkin (1967) did in her study of representation. Other theorists could be brought into the discussion to illustrate points of conflict or intersection. Weber’s view of accountability would be interesting to pursue, given its prophetic nature and his interest in corruption. Discussions of this nature could include a focus on how accountability relates to notions of liberty, distributive justice, community and capacity building.

Studies could be devoted to viewing accountability using a feminist critique. Accountability’s role as vehicle for inclusion or exclusion would provide possible areas of focus. In this regard, the work of Williams (1998) could provide a point of departure. Furthermore, the work of Catherine MacKinnon (1987) could provide a focus for inquiring into the role of voice in democracy. In this regard MacKinnon noted,

My issue is what our identifications are, what our loyalties are, who our community is, to whom we are accountable. If it seems as if this is not very concrete, I think it is because we have no idea what women as women would have to say. I’m evoking for women a role that we have yet to make, in the name of a voice that, unsilenced, might say something that has never been heard. (p. 77, cited in Dunn, 1992, p. 265)

As noted below, research could focus on who to be accountable to those whose voice is typically not heard.

**Transparency, Disclosure and Redress**

As Vishwanath and Kaufmann (1999) note, transparency is a greatly under-researched concept. Given the growing interest in accountability generally, and transparency in particular, there is a need to look more deeply at what transparency is, how it is created, and its role in improving accountability and education. To date, there has been little theoretical or empirical effort to study transparency, or redress. The
following questions are directed at transparency, but they apply to the other two principles and the elements of accountability.

1. Under what conditions will more transparency (disclosure/redress) lead to improved community relations, increased parental involvement, and improved student learning?
2. How can transparency (disclosure/redress) be measured in a way that is empirically tractable -- what are the requirements of the data? How can its determinants be evaluated? How can its influence on specified outcomes be evaluated?
3. What incentives are most effective for ensuring transparency? What incentives should be avoided?
4. Is there a relationship between the level of transparency at the higher levels of the educational infrastructure and the level of transparency that occurs at the local level?
5. What are the legitimate limits to transparency in schools? What are the arguments against transparency and how valid are they?
6. What is the broader role of transparency in promoting good governance? What is the relationship between transparency in governance and transparency in public education, particularly in developing nations?
7. What is the relationship between transparency and corruption in education?
8. What procedures can be created to improve information flows and improve transparency and trust?
9. What is the role of "voice" in increasing transparency, and how can previously silent voices best be heard?
10. What has the effect of decentralization been on public education, and has it served to make public education more transparent, and thus more accountable?
11. What is the broader role of transparency in promoting good governance?
12. What is the relationship between transparency and capacity building?
13. What are the obstacles to transparency in education? What are the obstacles to transparency in governance?

**The Accountability Framework**

1. How can this framework be tested (empirical, descriptive, action research)?
2. What are the consequences of the more organized approach to accountability provided
by the framework developed — in terms of changes to policy, governance and service delivery?

3. What conditions contribute to the successful use of this framework?

4. Are there particular levels of the educational infrastructure that this framework is best suited to?

5. How does accountability (defined as entitlement to information, and opportunities for redress) contribute to increased participation in the realms of knowledge and self-development (grassroots needs and priorities, and building popular forms of organization)?

6. In what ways are transparency, disclosure and redress mutually reinforcing?

7. How can previously excluded voices best be included in the creation of accountability? What are the obstacles to more meaningful participation for disadvantages groups?

8. What is the role of national and international organizations in promoting educational accountability?

**Conceptual Research**

1. Conceptual research can provide a broad and fundamental understanding of concepts that is difficult to acquire through other research styles. Before practical applications of an idea are undertaken (i.e. increase accountability), it is useful to have a solid grasp of what the concept means. As Young (2000) noted,

   We ought to be able to write about things in any mode of discourse which is edifying and not insist on the objective mode, which is so often a fig-leaf over a much more exciting tale... We should study and teach... the human sciences... as exploration of concepts, along with debates about their explanation... we should acquaint students and trainees with recent debates about different modes of knowing, including some understanding of verstehen, structural causation, hermeneutics, and narrative.

For this, conceptual research can play a vital role.

**Reflections**

It is generally accepted that increasing accountability is a good thing. When mismanagement and corruption occur in organizations, more accountability is frequently
prescribed. Perhaps the different interpretations of accountability, and the lack of clarity over just what accountability is, contributes to the readiness with which it is embraced. If the idea is clarified and understood to mean more than the introduction of standardized testing, or the development of indicators of achievement, those who have typically been left out of the accountability loop may themselves be required to become more transparent, or to disclose information that may reveal more than they wish. No doubt there have been good reasons to define accountability narrowly, in ways that ultimately serve to protect the status quo.

It is also apparent that the call for more accountability is tied to a fear that education is thought to be "lagging behind" other sectors of the economy. In a society that has embraced the need for continuous progress, accountability has played on the fear that we will not be able to remain competitive against other countries. Consequently, there has not been sufficient critical analysis of the assumptions of accountability advocates. There is a need, for example, a need to question the assumption that unrestricted international economic expansion should receive priority over sustainable development. There is also a need to question the causal relationship between forms of public education and national economic productivity. As this research revealed, there is also a need better investigate the reliability of objective measures of educational (and organizational) outcomes.

Although there has been some discussion of the negative impact accountability can have on organizational capacity, there needs to be more emphasis on the need for capacity building as the way to increase accountability. If an organization does not have the structures and personnel to operate effectively, accountability will simply be a moot point. Accountability structures, can not, on their own, make organizations more accountable. Measures of 'results,' for example, do not in themselves bring about increased accountability, particularly if the organization lacks the necessary infrastructure to do what it has been asked to do.

In reviewing and reflecting on this dissertation, and in responding to insights provided by others, it is apparent that this study tended to be biased towards an ethical liberal perspective. Much more criticism of technological liberalism, for example, was provided than for ethical liberalism. This occurred in part because much of the literature
advocating accountability reflects a technological liberal perspective. That perspective has, in large part, controlled the discussions of accountability by promoting specific rational and objective procedures. Ethical liberals (and often educators) have been removed from the discussions, and so have been left to point out the short-comings in the technological liberal approach. This reflects the conversations in the literature. Technological liberals have been able promoted procedures as being technically efficient and politically neutral, leaving it to others to point out the extent to which this is not the case. The critique of ethical liberalism was much stronger in the 1970s (particularly in England), than it is today. It should be noted, however, that ethical liberals tend to take the contributions of rational structures (like bureaucracy) for granted, and they may over estimate the desire on the part of the public to become involved in auditing the educational system.

For those who are planning to undertake a conceptual inquiry, I suggest that careful consideration be given to how the research will be focused. Concepts are very broad, they intersect through many fields of study, and they are closely related to many other concepts. It is easy to become overwhelmed by ‘data’ because the limits are difficult to establish, particularly for the novice. Accountability, like many concepts, is complex, and has been the subject of many academic and scholarly ‘think tanks.’ Because there are so many directions to go in, the need to continually ask “do I really need this piece of analysis?” is critical.

It is important to determine the point of entry into the research. I shifted my point of entry from education to democracy when it became apparent that the literature in education did not focus on the idea of accountability itself. Once democracy became a point of entry, it was easier to focus on the concept itself, rather than the procedures developed to implement it. Context, therefore, is important to establish early in the research process. In this study, policy could have provided another point of entry.

Research of this nature can be a very lonely experience. There was no place in this inquiry for personal interviews, and indeed, there were few who wished to engage in an indepth review of the concept of accountability. It is extremely important, therefore, for anyone entertaining the possibility of doing conceptual research to network with others who share their research interest, and if possible, who share an an interest and an
understanding of conceptual research.

Well, to begin as I started, it is over.
LIST OF REFERENCES


243


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