Chapter 5.

Making multiple school accountability work

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The question of how to organise and align different accountability forms and processes has gained relevance as the effects of decentralisation and the introduction of market mechanisms in many OECD countries have become evident. Central governments are still held responsible by the general public for ensuring high quality education, though they play a more limited role as autonomy on the local level has increased. This chapter analyses trends in accountability mechanisms and processes and argues that vertical measures of accountability, that is, regulatory and school performance accountability, can be usefully augmented. The chapter describes how multiple school accountability, that is, horizontal measures involving multiple stakeholders, comes to fruition in different forms and contexts and under which conditions it can flourish. Taking into account the nuanced nature and purposes of education and combining various forms of accountability, multiple school accountability has the potential to enhance the overall education system, policy for reform, and therefore ultimately improve the quality of education.

This chapter is based on earlier work published as: Hooge, E., T. Burns and H. Wilkoszewski (2012), "Looking Beyond the Numbers: Stakeholders and Multiple School Accountability", *OECD Education Working Papers*, No. 85, OECD Publishing, Paris, http://dx.doi.org/10.1787/5k91dl7ct6q6-en.

Introduction

How to hold increasingly autonomous school governing boards and schools accountable for their decisions and performance has become a pressing question for central governments. Over the past three decades, the locus of administrative decision making in education has decentralised in many OECD countries. Local authorities, school governing boards and schools have been allowed a greater degree of freedom in strategy formulation, defining goals and decision making for their education service delivery. This in combination with the enhancement of "customer" (parental) choice and strengthening the quality of the "supply side" by enlarging professional autonomy of teachers and other staff. Yet despite these processes of decentralisation and instituting market mechanisms, central governments are still held responsible by the general public and the media for ensuring high quality education.

Triggered by the results of international benchmarks, such as the OECD Programme for International Student Assessment (PISA) and the Trends in International Mathematics and Science Study (TIMSS), attention is increasingly drawn to the outcomes of educational systems on a national level while goal setting, decision making and publics' appreciation of education quality and outcomes take place on local levels. Consequently, school accountability has become a critical topic, particularly how to align it with accountability for education systems as a whole and how to make it work. This chapter looks at research on existing accountability mechanisms and processes on different levels in education systems and the emergence of new forms of accountability that takes the voices of a diverse set of local and regional stakeholders into account and that can be labelled as multiple school accountability. The chapter is structured as follows. The chapter first discusses the notion of accountability and its implications for education systems and their governance, followed by describing two broader shifts in conceptualising school accountability: from regulatory to performance based accountability and from single to multiple accountability in its most recent form. The chapter discusses examples of multiple school accountability from various countries and gives an outlook of the possibilities, challenges and requirements in adopting a workable concept of multiple school accountability.

Unravelling accountability in education

In research literature, accountability is referred to as "a catchword of the new century" (Herman, 2003:43) but also as "an old and tricky subject" (Barberis, 1998: 451). Although conceived as a "notoriously slippery and multifaceted concept" (Tenbensel et al., 2014: 6), in very general terms, accountability can be defined as processes by which actors are answerable and provide reasons to stakeholders for their actions and/or the actions of their organisation (Acar, Guo and Yang, 2012; Schillemans, 2008; Christensen and Ebrahim, 2006; Pierre and Peters, 2005).

Traditionally, the purpose of accountability in education is legitimation through compliance with laws and regulations. In addition to its legitimation purpose, accountability has also been used as a central vehicle for improvement since the broad school improvement initiatives of the 1990s. This is based on the assumption that holding schools accountable for attaining high standards will, in fact, motivate schools to improve their quality (Geijsel, Krüger and Sleegers, 2010). Today, accounting for, and improvement of, the quality of services provided, in terms of quality of education (effectiveness), value for money (efficiency), equity or access are major purposes of accountability in education, in addition to the legitimation purpose.

Four types of school accountability

In education, two types of accountability mechanisms are commonly used: vertical and horizontal. Vertical accountability is top-down and hierarchical. It enforces compliance with laws and regulation and/or holds schools accountable for the use of resources in relation to the quality of education they provide (efficiency and effectivity).

Horizontal accountability, also identified as "downwards" and "sideways" or "lateral" accountability in the literature, presupposes non-hierarchical relationships. It is directed at how schools and teachers conduct their profession and/or at how schools and teachers inform and involve multiple stakeholders and are accountable to them concerning school's goal setting, strategy formulation, decision-making, implementation and results in terms of quality of educational processes, outputs and outcomes. Each of the two types of accountability is further divided into two subsections: vertical accountability into regulatory school accountability and school performance accountability and horizontal accountability into professional school accountability and multiple school accountability (see Table 5.1 below).

Table 5.1. Types of school accountability

Vertical	**Regulatory school accountability:** Compliance with laws and regulations; focuses on inputs and processes within the school. Mechanism: reporting to higher levels of school authority.
	School performance accountability: Periodic school evaluations. Mechanisms include: 1) standardised student testing, 2) public reporting of school performance, and 3) rewards or sanctions. (Rosendkvist, 2010; Levin, 1974).
Horizontal	**Professional school accountability:** Professional standards for teachers and other educational staff. Mechanisms: credible, useful standards and the creation of professional learning communities (Kim and Lee, 2010; Levitt et al., 2008; Davis, 1991).
	Multiple school accountability: Involving students, parents, communities and other stakeholders in formulating strategies, goal setting, decision-making, and evaluation and appreciation of educational processes, outputs and outcomes (Knutsen and Brower, 2010; De Vijlder et al., 2002; Levin, 1974).

Source: Hooge et al. (2012).

Accountability deficits in education

The question of how to organise and align different accountability forms and processes has gained relevance as the effects of decentralisation and the introduction of market mechanisms in many countries have become evident: central governments play a more limited role as autonomy on the local level has increased. Parallel to this, two accountability deficits are emerging.

Firstly, it appears hard to hold central governments accountable for education policy failures through traditional systems of public accountability such as elections, when central government is only playing an enabling or indirectly controlling role. Conversely, the non-governmental actors directly involved in governing education, such as school governing boards, tend not to be elected officials and, therefore, cannot be held accountable through an electoral process. This brings up the first accountability deficit: the concerns about the legitimacy of schools and school boards that can arise given that they cannot be held directly responsible by the public for their decisions and performance.

Secondly, school performance accountability and the setting of national standards are now commonly used in a majority of OECD countries. Central governments rely heavily on performance accountability systems in order to monitor, control, and steer the quality of education. This enables relatively objective and unambiguous comparison between the performance of schools and educational systems as a whole. The drawback of school performance accountability is that standardised tests in and of themselves cannot reflect the full range of the purposes and goals of schooling such as social skills, moral development, preparation for the labour market, integration, etc., for which schools should be held accountable. The second accountability deficit in education thus concerns the question of how to enhance school performance accountability so that standardised tests could be complemented with other instruments that would assess how well a school or school system is meeting broader standards of education quality and outcomes.

Tensions in accountability

Stakeholder theory provides a useful perspective to study accountability processes, not only because it provides a framework to focus on how schools scan their environment to identify relevant stakeholders as their accountees, but especially because it sheds a light on the inherent tensions in accountability. While accounting for their goals, strategy, decisions, performance and outcomes, schools are faced with different, often mutually conflicting, interests, positions, perspectives and requirements of their stakeholders (Tenbensel et al., 2014; LeRoux, 2009, see also OECD, 2015b).

In education, tensions between so-called vertical accountability and horizontal accountability are likely to be the most prominent as in most countries central government, being held constitutionally responsible for providing quality education, provides funding and sets a legal framework. In general, central governments demand rigorous accounting for resources and lawfulness, often in quantifiable process-output measures. The transaction costs of this vertical accountability in education may be high and can, if not properly aligned, cause tensions with horizontal accountability processes such as meeting professional standards for teachers and educational staff or conceptualising education quality in terms of requirements of parents, institutions for further education or the world of work. For instance, the research project of Kim and Lee (2010) about the impact of competing accountability requirements in non-profit human services agencies (mental health, development disabilities, residential services, community employment and alcohol and drug prevention) reveals that professionals and other agency employees perceive tensions at work as they are increasingly forced to prioritise vertical accountability concerning compliance over professional norms. Applied to education, this means that the often tightly framed and frequently changed report formats and performance standards make teachers and other educational staff feel that documentation is disconnected from their professionals mission. Although agreeing with the professional need to keep track of students' progress and conditions through documentation of educational records, they feel forced to cater more to compliance with vertical accountability mandates. From the perspective of horizontal accountability needs, vertical accountability will be regarded "at best as unwanted distractions and at worst as seriously diluting […] resources and energy" (Tenbensel et al., 2014: 9).

Tensions within horizontal accountability also occur in education. The potential discrepancies between the interests, positions, perspectives and requirements of educational professionals on the one hand and students, parents and community members as lay persons at the other hand are well known and have been brought to light by various

researchers. These discrepancies can lead to tensions between parent- and community-based school governing boards and school leaders, teachers and staff. For instance, Balarin and Lauder (2008) note in UK primary education “a reduced participation of volunteer citizens and members from the parental and wider community in school governance. Existing research points to a widespread divide between the professionals (teachers, head teachers, private business members) and amateurs (parents), which hinders more and better parental involvement” (p. 8). Another example is found in South Africa, where parental involvement in school governance is a relatively new phenomenon. Researchers reveal tensions such as either over-eagerness of parents who want to “run” the schools, or inactivity of parents and educators perceiving participation of parents as beneficial but on the same time expressing concerns about parents overstepping their boundaries. Teachers report to feel uncomfortable with parental involvement in what they define as professional matters and tensions are reported between the values of parents and community members inherent in African traditions and customs and the values of modern school policies and legislations (Brown and Duku, 2008; Heystek, 2006, Grant Lewis and Naidoo, 2004; Van Wyk, 2004). These tensions strengthen when social and demographic differences between the professionals and parents and the community are stronger (Hwang and Powell, 2009).

Tensions between students, parents and community members and other stakeholders of schools also arise in horizontal accountability. Unequal positions of power among these different stakeholders can enable more powerful stakeholders to dominate weaker ones (Brandsen, Oude Vrielink, Schillemans and Van Hout, 2010). This process may take place on a number of levels, including unequal access to decision-making bodies, information and power asymmetries, and the narrowing of the agenda to suit the stronger stakeholders (Fung and Wright, 2001). The possession and use of either professional knowledge or experiential knowledge may be a wedge between schools and their stakeholders, as well as among schools’ stakeholders: the position of lay persons (citizens/clients) who merely have experiential knowledge may be weakened as the professionals (dispensing professional knowledge) bond together and strengthen their information exchange and mutual ties (Brandsen et al., 2010).

Accountability shifts in education

The question of how to align different forms of accountability in such a way that accountability deficits can be addressed has gained relevance in many countries. The identification of the different types and forms of school accountability (see Table 5.1) helps explain two recent shifts in accountability in education: (1) the move to complement regulatory school accountability with school performance accountability, and (2) exploring the possibility of moving from singular to multiple school accountability.

Shift in accountability #1: Complementing regulatory with school performance accountability

As laws and regulation are important policy instruments to steer education, regulatory school accountability mechanisms always have been and are still widely used. These primarily include information about students and student characteristics. Less frequent but still common are data on safety issues, curriculum, facilities and grounds, and teacher qualification. The domains with the fewest countries reporting compliance data are related to school finance and governance (OECD, 2011).

In order to balance the greater autonomy granted to schools/school governing boards and the use of market mechanisms, regulatory school accountability has been supplemented with school performance accountability since the 1990s in many OECD member countries. As a general trend, central governments started steering education based on output factors rather than on detailed input factors at this time. Forms of block grant funding were introduced, enabling schools to decide freely how to spend their budget on staff and non-staff costs. In addition, detailed curriculum and classroom organisation prescriptions were replaced by student achievement levels and learning goals to be attained, and market mechanisms were introduced to enhance parental choice and encourage school competition. This shift from input to output steering was accompanied by the introduction of school performance accountability (OECD, 2011; Marks and Nance, 2007; Ladd, 2001). School performance accountability is widespread nowadays in OECD countries, but its frequency and scope vary considerably among and within the countries (see Box 5.1) (OECD, 2012).

Box 5.1. The practice of school performance accountability

Standardised student testing plays an important role in assessing the effectiveness and outcomes of a country's education system. National examinations are standardised tests that have formal consequences for students, such as eligibility to progress to a higher level of education or attain an officially recognised degree. It is most common at upper secondary level (23 of 36 countries reporting) and least present at primary level (4 of 36 countries reporting).

Public reporting of the results of national examinations was mixed in character in the 23 countries where this information was available[1]. Public reporting means that this information is shared with:

- students, school administrators, teachers or parents in the large majority of countries
- media in 11 of 23 countries[2] (OECD, 2012).

Rewarding and sanctioning, the third element of school performance accountability, is much less common. It is done in only four OECD countries: Denmark, Italy, the Netherlands and the United States (OECD, 2011).

Shift in accountability #2: From singular to multiple accountability?

School performance accountability is a good tool for output steering because it enables central governments to steer schools and school governing boards based on their performance. It is a cornerstone of accountability in decentralised educational systems, although as Box 5.1 makes clear, countries have chosen to use it in the way that best suits their individual system. The shift to school performance accountability was an important step in ensuring quality control and effective steering of decentralised systems. However, if governments rely only on school performance accountability in assessing the state of education, essential elements of the quality of education that are not so easy to measure such as socialisation, general knowledge, integration, and personal development may be overlooked. Research has identified a number of unintended effects of school performance accountability (Morris, 2011; Rosenkvist, 2010; Feng, Figlio and Sass, 2010; Resnick, 2006; Kane and Staiger, 2002; Ladd, 2001):

- impoverishing the teaching and learning processes as a result of "teaching to the test"
- narrowing the curriculum in order to focus on those elements that are tested

- emphasising failure instead of learning or improvement if performance accountability lacks positive interventions designed to assist and support low-performing schools
- reducing the quality of staff in schools serving low-performing students.

The higher the stakes are for school leaders and teachers, the more these unintended/undesired effects are likely to occur (Resnick, 2006). Thus, although school performance accountability is a useful tool for central government to monitor quality of student achievement, it is not a cure-all solution when it comes to securing the quality of education in a broad and comprehensive sense. In some OECD countries there has been a move to expand the notion of accountability to a multi-pronged approach that would include the data from school performance measures and augment it with assessment and feedback from other sources (Faubert, 2009; Hooge, van der Sluis and de Vijlder, 2004). These other sources involve elements of multiple accountability and structuring the exchange and relations between relevant stakeholders horizontally.

Horizontal elements in education governance have had a relatively long tradition in a range of OECD countries. School boards or councils comprised of elected, voluntary members have sought to integrate the voices of parents into the governing process, as seen in Austria, Belgium (Wallonia), Germany and lately also in the United States and South Africa (see above). Another example is New Zealand where the local community is strongly involved in school boards' work. Recent policies aim to strengthen these horizontal elements further (OECD, 2015a; Nusche et al., 2012). In some countries, however, notably Denmark, the Netherlands and the United Kingdom, there has been a more recent trend in the public services to move towards more profound multiple school accountability designs.

Defined as a process involving students, parents, communities and other stakeholders in formulating strategies, decision-making, and evaluation for education, multiple school accountability aims to provide: (1) legitimation for the strategy and decision making of the school (is the school doing the right things?), (2) legitimation for the quality of services provided (is the school doing things well?), and (3) improvement of the quality of services provided.

Expanding school performance accountability to encompass a multiple school accountability approach is a potentially promising option for a central government searching for a holistic view of educational quality. In order to think about how and why this could be done, it is useful to distinguish between "process-oriented" and "product-oriented" measurements (such as standardised tests) in school accountability.

Process-oriented measurement is grounded in the idea that school performance can be measured and evaluated from multiple angles and therefore multiple standards and criteria can be used. The use of multidimensional performance measures entails the involvement of multiple sources (quantitative data, qualitative data, narratives, reports, observations) and different actors (inside and outside the school organisation) in measuring a range of processes in schools such as teaching and learning or organisation and leadership. Alternative arrangements such as peer reviews, self-assessments or the involvement of a more diverse set of evaluators (e.g. experts, critical friends, parents) could be adopted to achieve balanced judgments and to take into account factors that are difficult to quantify.

Another way of thinking about a multi-pronged approach is to put schools in a broader context that includes emerging collaboration between organisations in education, welfare, youth care and health and their clients. For instance, communities of practice are created to integrate services and agencies involved in the education and care of children and to encourage the participation of parents, families and communities (Ranson, 2008). A developing practice of extended schools and children's centres have been established in countries such as Denmark, Germany, the Netherlands, Norway, Sweden and the United Kingdom (Cummings, Dyson and Todd, 2011). For example, in the United Kingdom, the Full Service Extended School initiative was introduced in 2003 to provide support for one or more schools in a local education authority area to "provide a comprehensive range of services, including access to health services, adult learning and community activities as well as study support and 8 a.m. to 6 p.m. childcare" (see Cummings et al., 2007).

Developments such as this have consequences for accountability mechanisms: the integration of service delivery from different institutions and organisations requires accountability mechanisms with an accumulated and integrated character. Acar and colleagues (2012) have carried out a research project on how to achieve accountability in collaborative forms of governance such as multi-organisational partnerships. They conducted a field study on the views of practitioners from voluntary partnerships that were formed between K-12 public schools and private and non-profit organisations such as community groups, businesses, universities and government agencies in the United States, all with the purpose of promoting student success. The practitioners from these partnerships seemed to be more concerned with the "for what" dimension of accountability e.g. enhancing student achievement and development, meeting goals and objectives of the partnership, preparing future workforce, reducing absenteeism, providing adult role models and so on, than with the "to whom" accountability question. With respect to the "to whom" question, they indicated to feel accountable primarily to students (the beneficiaries of the partnerships) and also to partners, businesses and schools. To a far lesser extent, they felt accountable to partnership offices, school districts, partnership boards of trustees or legislature. These findings show that practitioners of multi-organisational partnerships hold more client-based and results-oriented views of accountability.

In short, in order to reduce unintended effects of school performance accountability, interest in multiple school accountability has grown in the last ten years (Morris, 2011; Faubert, 2009; Ozga, 2009). A form of horizontal accountability (see Table 5.1), multiple school accountability means that schools are accountable to students and their parents, to members of the community, and to the community as a whole for multiple aspects of schooling, based on various information sources (Biesta, 2004; Levin, 1974). Multiple school accountability aims to increase legitimacy and trust from the local community through the processes of learning and feedback that it receives (Hooge and Helderman, 2008; De Vijlder and Westerhuis, 2002). It requires that schools work closely with different stakeholders, supporters and constituents in their environment in order to:

- help them learn about their rights and duties, requirements, desires and expectations concerning education
- establish a relationship (by negotiating, collaborating and/or involving them)
- obtain support for school policies, strategy, decisions and practices, and
- be held accountable by them.

The emergence of multiple school accountability

Multiple school accountability comes to fruition in different forms and contexts. Examples of multiple school accountability at work are found in:

Denmark

In Denmark for instance, multiple school accountability is found in a basic form. The governance of primary and lower secondary schools is divided between two bodies: the local or town council (*Kommunalbestyrelse*) and the school council (*Skolebestyrelse*). The first opens and closes schools, hires and fires teachers, and administers the budget; the latter advises the local or town council with regard to the design of curricula and the activities of the school. It is comprised of five to seven elected representatives of the parents; joint sessions of the town and school councils are also attended by the head of school, teachers and students. The head of school is accountable to both bodies (Stückler, 2005).

England and Wales

In England and Wales, processes of multiple school accountability are more developed. Here, every school has a school governing body that is comprised of the head of school, elected representatives of parents, teachers and non-teaching school staff, the local education authority, as well as local political representatives. The body is responsible for general administration (including budget) and hiring and firing of teachers and heads of schools (Stückler, 2005).

Scotland

In Scotland, the national assessment development programme "Assessment is for Learning" (AifL) focused roughly between 2002 and 2012 on aligning "assessment for learning" and "assessment for accountability". AifL implies multiple accountability, which in the programme is labelled as "intelligent accountability". Hutchington and Young (2012) assert in their evaluation study of AifL (2012) that specific reporting arrangements are a condition for putting multiple or intelligent accountability into practice. In the AifL programme a series of "Open Space" events for parents were launched to discover parents' expectations for reporting: "Contrary to expectations, parents' focus was clearly on 'learning for life' and on knowing what their children were learning and their strengths and development needs, so that they could support them in partnership with schools. Parents' feedback refers explicitly to the desire for assessment to support learning, not more tests" (Hutchington and Young, 2012: 66). Subsequently, an explanatory leaflet for parents about AifL was published to support schools in their communication with parents and a number of learning communities were supported to explore ways of recognising and reporting the whole range of students' achievements.

The Netherlands

In the Netherlands there is a strong movement towards multiple school accountability. All Dutch education governance codes require schools to identify relevant stakeholders and involve them in strategy formulation, goal setting, decision-making, and evaluation and appreciation of educational processes, outputs and outcomes, referred to as "conducting a horizontal dialogue". The pull of these governance codes is strengthening as the national organisations of school governing boards set compliance of these governance codes as a membership requirement. Another interesting initiative in the Netherlands is the project called Windows for Accountability (*Vensters voor*

verantwoording), piloted from 2007 by the *VO-raad*, the organisation of secondary school governing boards. In 2010, Windows for Accountability was rolled out as a nationwide project. Although it is a voluntary service, currently it is being used by 94% of Dutch secondary schools. Website based, this project posts information on the organisation and quality of Dutch secondary schools in a simple and standardised way. The website is accessible to the public and contains quantitative data from standardised tests and assessments as well as explanatory comments from schools on their teaching practice, learning outcomes, the quality of the teachers, school climate, etc. The *PO-raad*, the organisation of primary school governing boards, joined this project in 2012 and strives for 100% national coverage in 2015. In 2014, information about 80% of Dutch primary schools is available.

California, USA

In 2013, a community-based approach that creates Local Control Funding Formula (LCFF) processes for school finance was introduced in California, USA. Vasquez Heilig et al. (2014) carried out a statutory analysis of LCFF and find that all districts and charters receiving funding under the LCFF are required to develop a local accountability plan (LCAP) that must include district or charter specific goals and priorities, addressing state and local priorities. Quantitative as well as qualitative measures may be formulated to gauge the path and progress toward the goals and the school or governing board is required to solicit input from all interested parties when developing its LCAP: teachers, principals, administrators, education service professionals, local bargaining units, parents and students. Furthermore, community control is established by requiring that the LCAP is reviewed by advisory committees, subject to public comment, and heard in at least two public hearings.

Vocational Education and Training

Co-operation between Vocational Education and Training (VET)-institutions and the labour market are illustrative for multiple school accountability at work. In VET systems, connectivity with the world of work and with society is considered very important. In order to bridge and align education, training and work, VET institutions are assumed to take into account perceptions and convictions of employers about the purposes, goals, content, pedagogy and quality of Vocational Education and Training (VET). There are multiple ways for VET institutions to do this, and different examples of formal and informal feedback mechanisms of VET labour market co-operation throughout Europe have been identified, see Table 5.2 below.

Table 5.2. Examples of formal and informal feedback mechanisms of VET labour market co-operation

Formal feedback mechanisms	Informal feedback mechanisms
• Sector skills councils, e.g. the co-operation between employer-led organisations and the Commission for Employment and Skills in England. • Trade committees, e.g. Denmark, bipartite arrangements of employer associations and trade unions supporting new VET, adjustments or closing of outdated programmes. • Advisory boards on apprenticeships, e.g. Austria, where social partners are involved in the process of developing/renewing occupational profiles. • Managing boards and expert committees for VET, e.g. Bulgaria, where state and social partners cooperate in the development and renewal of school-based VET curricula commissions to be found in most countries examined.	• local school boards • professional internships • exchange programs • dual systems, work-based training • alumni networks • career fairs • projects in companies • school at work initiatives (in-company learning in co-operation with schools) • work at school initiatives (experienced professionals provide supervision and professional skills training in school)

Source: Cedefop (2013: 26)

Outside the field of education

Examples from outside the field of education are Poland, the United Kingdom and again, the Netherlands. These countries have taken steps towards introducing multiple accountability systems in the public services. A research project on 82 Dutch public agencies shows that horizontal accountability processes work to foster richness of information and new insights in organisational learning. The reflective dialogues with stakeholders aim to improve rather than judge; judgement is not used as a means of control but rather for advising and giving operational lessons. As such, there is no short-term accountability pressure in terms of presenting immediate results and actors in these processes are able to take a strategic, longer-term perspective. The judgements described appear to be less driven by short-term political considerations but, rather, are more concerned with the quality of service over time (Schillemans, 2008; for related research on multiple accountability in the Dutch housing sector see SEV, 2006).

Within the field of corporate governance, some countries have also moved to systems of multiple accountability. In the United States and the United Kingdom for example, so called "Say-on-Pay" regulations have enabled shareholders to express their voice by voting on the pay policy of the company's executive officers. This vote does not focus on pay itself, but rather on the balance between compensation and performance of the corporation. Proposals that pass the majority threshold are not necessarily binding for the executive board. However, they do exert pressure on the board members to reflect on executive pay and its efficacy to deliver performance. Recent research has shown that Say-on-Pay appears to lead to large increases in market value, profitability and long-term performance in large corporations (Cuñat, Gine and Guadalupe, 2013).

Multiple accountability is thus an intriguing option for governments interested in augmenting the scope and feedback loops of their accountability systems. Yet, as multiple accountability still is a fairly novel approach, the question remains: Does it really work? Initial reports are mixed: there is great appreciation for the process and a broader range of stakeholder voices. However, ministries report a reluctance to rely too heavily on information generated by multiple accountability mechanisms due to doubts about its reliability and the risk of information overload. On the basis of this, central government is advised to discuss the purposes and use of multiple accountability mechanisms with the institutions and to balance the opportunities (information to learn, improve, steer, and formulate policies) with the risks (e.g. information overload) (Dutch Court of Audit, 2011). If multiple accountability mechanisms are indeed perceived as complementary to vertical accountability mechanisms, central government has to clarify how and to what extent this is undertaken. It is also essential to manage the expectations of the organisations and individuals involved (Brandsen et al., 2010). Agreement about the nature and extent of extra information is needed as is more research on how multiple accountability works and its effects. The last section of this paper focuses on the practical side of multiple accountability and how it could work in schools.

How to make multiple school accountability work in education

Horizontal accountability is a worthwhile but difficult endeavour. The centrality and "pull" of vertical (hierarchical) accountability towards governments and inspectorates is prominent and can crowd out professional and multiple accountability processes (LeRoux, 2009; Tenbensel et al., 2014). At its best, multiple school accountability is a process where, having gathered real insight into school's strengths and weaknesses, a school meets with its accountees to conduct a fruitful dialogue about the school's

decisions and performance in relation to the perceptions, expectations and judgments of different stakeholders. For this to happen, the relevant stakeholders need to be identified, and in some cases motivated and/or trained. Schools themselves need to build capacity in terms of leadership for multiple school accountability processes, and also in terms of the ability to interpret and correctly use data from school performance accountability (e.g. assessment results) (see also OECD, 2015b). Here the various processes involved in each of these activities are briefly described and examples of activities in this domain are provided.

Identifying stakeholders

Which organisations, groups or persons are important for the legitimation of the school's strategy, decision-making, and the quality of the service delivery? And which parties are in a position to evaluate and give valuable feedback in order to improve the quality of education? With respect to multiple accountability processes, Hooge and Helderman (2008) distinguish four different categories of stakeholders: primary, internal, vertical, and horizontal.

In education, parents and students are the primary stakeholders. Teachers and other educational and non-educational staff are internal stakeholders with a clear interest in the success of the school. At slightly more distance, governments and organisations formally operating on behalf of government (such as inspectorates or municipalities) operate as vertical stakeholders. Finally, all other organisations, groups or persons in the school's environment with some level of interest in the school are horizontal stakeholders.

Engaging parents in multiple accountability processes might thus help improve student performance. Greater parental engagement can be fostered by clarifying ways in which parents can contribute and participate, by ensuring that the purposes of parent engagement are explicit; by providing training for parents to play an advocacy role, by strong school leadership, and, most importantly, by instituting a decision-making framework that provides parents with real influence and voice in decision making (Caldwell, 2012; Leithwood, 2009).

Building stakeholders' capacity

It does not always occur to many stakeholders to act as an accountee towards a school. If a school fails to pay attention to the knowledge, motivation or positions of stakeholders as potential accountees, then valuable but weaker stakeholders risk being excluded. This lessens the quality of multiple accountability processes.

Although multiple accountability processes are of a non-hierarchical character, this does not mean that the relationship between the school and horizontal accountees is equal in every respect. In some instances, the stakeholder has the same level of organisation, knowledge and involvement as the school, but in other situations, the stakeholder will have less knowledge and involvement than the school itself. This may mean that schools are sometimes better motivated and equipped to enter into the accountability processes with their stakeholders than vice versa. Schools need to approach stakeholders in proper proportion. Some stakeholders need help with acquiring knowledge and organising their involvement as an accountee. While it might be easy or tempting to "score" against certain of those stakeholders, this raises the question of whose interest this would ultimately serve. And, of course, the same applies in the reverse situation.

Potential pitfalls

Being engaged in multiple accountability processes may demand too much from parents and involved members of the community. Often they lack the knowledge, time, patience and wisdom that they are expected to dispense, or, to acquire in short order through training, or they may be unaware of the issue or too consumed with private life. Real frustration arises when parents and involved members of the community perceive that the rules of the game are dictated by the school and the communication is a "one-way street" rather than a truly free and open dialogue (Leithwood, 2009). In reaction to this, parents and community members may choose not to engage, which sometimes leads schools to incorrectly conclude that they are satisfied with schools' delivery of services. This is a lost opportunity to both engage important stakeholders and improve service and achievement.

Consultation and participation fatigue may also be a pitfall of multiple accountability. Brandsen et al. (2010) conclude that multiple accountability increases the accountability pressure since it complements traditional vertical accountability rather than substitutes for it. "Many of the organisations we examined indicated that they felt burdened by an increasing amount of paperwork [...] the fatigue of staff members was mirrored by stakeholders, especially individual clients, who showed increasing disinterest in being consulted and involved" (p. 17).

Building schools' capacity

The work of school leaders is crucial to building school capacity for multiple accountability because accountability processes are nested in beliefs, experiences and practices in schools. It requires school leaders who are willing and able to empower staff, and in turn, to involve and share responsibility with parents and other interested members of the local community. It also requires school leaders who are willing to be held accountable by them (Leithwood, 2001).

Apart from leadership, the capacity to handle data is a key element of school capacity building with respect to accountability (Ozga, 2009). Masses of data are available through assessment and monitoring systems, indicators of effectiveness, targets, inspection and review programs. Methods for accessing information and, consequently, analysing and interpreting it, are not self-evident in schools. As early as the 1970s, many of the relevant data were not available for schools or at least not in a form which could be easily used (Levin, 1974). Apart from the lack of availability and feasibility of data, until recently there was often a gap between the interests expressed in data and the actual use of data. Schools need the capability to transform data into knowledge appropriate for multiple accountability purposes. This requires proper school self-evaluation: obtaining real insights into the quality and processes of schools that are relevant to the practice of accountability on multiple fronts.

Coping with data requires that educators themselves become experts in interpreting data and transforming it into knowledge. Earl and Katz (2002; 2006, cited in Geijsel et al., 2010: 62), point to three capacities that school leaders need in order to work in a data-rich world:

- *Develop an inquiry habit of mind.* Leaders need to reserve judgment and have a tolerance for ambiguity, to value deep understanding, take a range of perspectives and systematically pose increasingly focused questions.

- *Become data literate.* Leaders must to be aware of how different data are needed for different purposes; they need to be able to evaluate data, recognising sound and unsound data, to be knowledgeable about statistical and measurement concepts, to recognise other kinds of data (not only numbers, but also opinions, anecdotes, observations), to make interpretation paramount (instead of using data for quick fixes), and to pay attention to reporting to different audiences.
- *Create a culture of inquiry.* Leaders need to involve others in interpreting and engaging with the data, to stimulate an internal sense of urgency (re-focusing the agenda), to make time for data interpretation and for coming to collective meaning and commitment, and to use critical friends.

Schools can also take advantage of the potential of Internet-based technologies to address accountability, see Box 5.2.

Box 5.2. Accountability online

Internet-based technologies provide stakeholders with an increasing ability and interest to gain access to information about schooling and schools they deem important, and on the supply side, these technologies enable schools to disclose information. Two purposes of accountability online can be distinguished.

1. Disclosure. This can be achieved by posting content on the website such as mission statement, history, vision, plan, values and goals, budgeting materials, reporting on using financial resources and compliance related documents as well as data and information about education outputs, outcomes and community impacts.
2. Dialogue. This can be done by tapping stakeholders' needs, preferences and demands, enabling stakeholders to have some degree of say in decision-making and policies, brainstorming and problem-solving through feedback forms, discussions lists, bulletin boards, collaborative wiki's, online surveying and polling tools, tagging and social bookmarking projects, webinars.
3. To examine the extent to which non-profit organisations adopt Internet-based accountability, Saxton and Guo (2014) analysed data of 117 US community foundations. The majority had the most basic "contact-us", feedback or ask a question on their websites, whereas only 7% used higher-level mechanisms such as online stakeholder survey, interactive message forum or an online needs assessment. Severe underutilisation of the technology was thus concluded. In other words, the opportunity to use the Internet to engage stakeholders can be greatly improved.

Source: Saxton and Guo (2014).

The practice of multiple accountability has yet to come to fruition in education, and the amount of available research on this topic is modest. Based on theory and experience from other sectors however, some lessons can be learned to make multiple school accountability work:

- It is important to identify the right stakeholders. The process of stakeholder identification can be heavily influenced by "stakeholder salience", that is, the ability of stakeholders to attract schools' attention, depending on their power, legitimacy and urgency vis-à-vis the school (Mitchell, Agle and Wood, 1997). In order to ensure that the identification of stakeholders is not limited to those most salient, schools must make efforts to involve less powerful or inactive

stakeholders. Being less powerful or inactive does not mean that these stakeholders are not relevant to the school. On the contrary, these are often the very stakeholders for whom the school aims to add value; therefore, schools need them.

- Build stakeholder capacity. This is particularly important while establishing accountability relationships with weaker stakeholders who might not have the requisite knowledge and language to play the role of an accountee and, therefore, may inadvertently be excluded in accountability processes. Avoiding apathy and "consultation fatigue" is key because they weaken the effectiveness of the process, and ultimately the strength of this approach is determined by its weakest accountees. Schools can involve and activate their stakeholders by being inviting, by structuring participation and accountability processes, and by motivating and empowering them.
- Self-evaluation that provides real insight into schools' quality and processes is needed to make multiple accountability work. Proper school self-evaluation requires "assessment literacy" (Fullan, 2007; Hutchinson and Young, 2011) from school leaders as well as from teachers and other professional staff. The work of school leaders is crucial here: they must empower staff to be involved and open to parents and members of the local community and to be held accountable by them, and they must create the effective environments by building bridges between teachers and educational staff and external accountability demands. Autonomy and a (governance) environment that provides support foster this work of school leaders.

A warning: multiple school accountability is not a panacea. It would be simplistic to rely solely on this one concept to solve local-level accountability issues because this might also lead to unintended or undesired effects. First, school leaders and teachers can use defensive reasoning and be wary of scrutiny and interference from the wide range of stakeholders involved in multiple accountability. They may wish to avoid accounting for their decisions, practices and outcomes, and consequently, give accountability relationships a symbolic or fake character. Second, since multiple school accountability relies heavily on the perceptions and experiences of school stakeholders, there also is a risk of only mapping stakeholders' (dis)satisfaction, coloured by social desirability and/or "myths" concerning the image of the school. Third, the use of market mechanisms such as school competitiveness and parental choice in education can be disincentives for making multiple school accountability truly work because sometimes too much transparency concerning the weaknesses of a school may threaten a school's image.

Conclusions

This chapter addresses the following question: How can schools and school boards be held accountable to the public for their decisions and performance? In decentralised educational systems, it is no longer enough that autonomous schools/school boards are held accountable only for compliance with input factors, as required by law and regulation; they must also meet the required quality standards for service delivery. School performance accountability is a good tool for this as it enables central governments to steer schools and school governing boards on the basis of their performance. In this respect, school performance accountability is a cornerstone of accountability in decentralised educational systems.

However, school performance accountability does not allow for assessing such elements as socialisation, general knowledge, integration and personal development. It also does not look at building local confidence and legitimacy. Recently, in some countries there has been a trend to move towards multiple school accountability. Multiple school accountability takes into account different stakeholders' varying perceptions of the quality, effectiveness and efficiency of schooling. It can complement school performance accountability by looking beyond the numbers and also defining schooling in professional and democratic terms.

Last, but not least, it aims to foster transparency in the system by opening it up to public scrutiny. In practice, the government is advised to discuss the purposes and use of multiple accountability mechanisms and to balance the opportunities (information to learn from and to use to improve, steer and formulate policies) with the risks (information overload). If multiple school accountability mechanisms are indeed perceived as complementary to vertical accountability mechanisms, central government has to align it through agreeing with school organisations on how and to what extent multiple accountability mechanisms are to be introduced and used.

There have been numerous shifts in accountability practice and research over the last few decades. Accountability issues are a central priority for OECD countries and one of the hottest debates currently going. This chapter has sought to argue that vertical measures of accountability, that is, regulatory and school performance accountability, can be usefully augmented by horizontal measures involving multiple stakeholders. This combination aims to build an efficient and effective accountability system that takes into account the nuanced nature and purposes of education. Combining various forms of accountability will help to improve the overall education system, policy for reform, and therefore ultimately improve the quality of education.

Notes

1. Australia, the Czech Republic, Denmark, England (United Kingdom), Estonia, Finland, France, Germany, Hungary, Iceland, Ireland, Israel, Italy, Luxembourg, the Netherlands, Norway, Poland, Portugal, Scotland, the Slovak Republic, Slovenia, Spain, the United States, Indonesia and the Russian Federation.
2. Denmark, Estonia, France, Norway, Poland, Portugal, Scotland and the Russian Federation.

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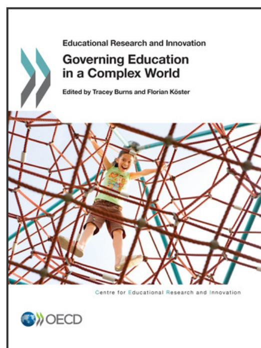

From:
Governing Education in a Complex World

Access the complete publication at:
https://doi.org/10.1787/9789264255364-en

Please cite this chapter as:

Hooge, Edith (2016), “Making multiple school accountability work”, in Tracey Burns and Florian Köster (eds.), *Governing Education in a Complex World*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/9789264255364-7-en

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