ABSTRACT

This study was conducted to develop a set of concepts regarding teachers' perspectives on accountability, to present exemplars and discussion of each concept, and to analyze implications of the concept for classroom practice. Data were collected through semi-structured interviews with 18 experienced elementary and high school teachers. Two pilot interviews provided a means of establishing initial categories for a beginning conceptual framework. The following conclusions were drawn from the results of the research: (1) all teachers are accountable; (2) accountability is a complex, multidimensional concept; (3) one's view of accountability is influenced by the relationships with those to whom the accountability is expressed, e.g., personal, collegial, contractual, and accountability to client; (4) audiences mentioned most often are those with whom the teacher worked in close proximity; (5) teachers are accountable for performance of curricular responsibilities; (6) teachers are accountable for student growth and achievement; (7) students and oneself are two primary audiences to whom teachers are accountable; and (8) the notion of professionalism is embedded in teachers' meanings of accountability. (Contains 33 references.)
Teachers' Perspectives on Accountability

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Although the teacher is a critical player in education, mediating external and internal influences in the context of daily instruction, minimal attention has been directed toward developing an understanding of the teacher's meaning of accountability. This, along with the importance placed on the teacher's role in evaluation and policy formation in educational reform (National Governors' Association & The White House, 1990), highlights the value of understanding the ways in which teachers view the demands of accountability.

Historically, the notion of accountability has played a major role in periods of educational history (Cronbach, 1963; Madaus, Scriven, & Stufflebeam, 1983) and can be traced back to the beginning of public spending in education (Cronbach & Associates, 1980; Lacey & Lawton, 1981; Martin, Overholt, & Urban, 1976). Major research efforts have been devoted to (a) the development and dissemination of accountability models (Lessinger, 1970a, 1970b; Goodlad, 1979) and methods (Durstine, 1970; Glass, 1972; Jencks, 1970; Swanker & Donovan, 1970); (b) policy studies regarding accountability legislation at the national and state levels (Bainbridge, 1980; Buchmiller, 1973; Johnson, 1979; OERI State Accountability Study Group, 1988); and (c) the influences of accountability policies and issues at the district, school and classroom levels (Dawson & Dawson, 1985; Fuhrman, Clune, & Elmore, 1988; Hatch & Freeman, 1988; Livingston, Castle, & Nations, 1989; Marshall, 1988; McNeil, 1988a, 1988b, 1988c; Shujaa & Richards, 1989; Wood, 1988). Conspicuously absent from this body of research has been the investigation of educators' views toward the topic, specifically, teachers' perspectives toward accountability.
For this reason, the major objectives of this research were to:

- develop a set of concepts regarding teachers' perspectives on accountability;
- present exemplars and discussion of each concept; and
- analyze the implications of the concept for classroom practice.

This was accomplished through investigating the following research questions: What does educational accountability mean to elementary and secondary teachers? To whom are they accountable? For what are they accountable? What are the obligations of accountability? What forces shape these obligations? In what ways do teachers' thoughts regarding accountability affect their instructional decisions?

**Design of the Study**

The design was flexible (Patton, 1990), or emergent (Lincoln & Guba, 1985) in the sense that theoretical concepts related to teachers' perspectives on accountability were developed progressively beginning with the initial analysis of data derived from a pilot study. The design involved successive iterations of three main phases: (1) development and refinement of a conceptual framework, (2) data collection, and (3) data analysis.

Qualitative methodology was used. Data were collected through semi-structured interviews with eighteen experienced teachers from Ohio who volunteered for participation. Two pilot interviews were conducted as a means of establishing initial categories for the beginning conceptual framework. Interviews (including pilot interviews) occurred over a ten-month period beginning December, 1990.

**Research Participants.** The 18 teachers were from thirteen elementary and secondary schools in seven districts in Central Ohio. They were either enrolled in or had completed a
graduate program in education, and the average number of years of teaching experience among the teachers was 12.5, ranging from 3 to 24 years.

Areas of experience for the elementary teachers covered all elementary grade levels (K-6) and represented a variety of curricular programs. They included instruction in: the basic curriculum for kindergarten through sixth grade; alternative programs such as combined grade levels or integrated curricula; programs for special needs such as Chapter I Math and Exceptional Education; and, specialized curricula such as Art, Language Arts, Reading, and Social Studies.

Areas of experience for the secondary teachers were equally comprehensive covering all secondary grade levels (7-12) and major subject areas. They represented instruction in: the sciences (physical science, earth science, biology); social sciences (social studies, American history, economics, world history, psychology); English; mathematics; physical education; Exceptional Education; electives (industrial technology, drama); and a vocational program (Cooperative Business Education).

Analysis of Data. Data analysis was conducted using the constant-comparative method of qualitative data analysis involving the coding and analysis of narrative text. Analysis occurred at various levels of abstractions ranging from raw description to higher levels such as interpretation or explanation (Miles & Huberman, 1984), and through three levels of data coding (Strauss, 1990), the process of assigning classification labels to segments of text. The first coding level was open coding. This is the initial, unrestricted coding to identify concepts and categories in the data; a way of identifying all meaningful pieces of data in a given data set. The second level was axial coding, an intense
investigation of the dimensions (or "axis") of a coded category. This is a way of looking microscopically at each piece of data. The third and final level was selective coding, the systematic search for the "core" category that ties the framework together; the identification of the overarching theme. Data (including notes and summaries) were recorded, analyzed and archived on diskettes, via the qualitative data analysis package, The Ethnograph (Seidel, 1988).

The List of Coded Categories, initially developed from the analysis of pilot interviews, served as the conceptual framework for analysis and interpretation of data. It was comprised of six major categories and twenty-seven subcategories. Subcategories were revised as data collection and analysis progressed. Major categories were (1) biographical information on respondents, (2) organizational structure of district or school, (3) relationships within the school setting, (4) expectations among key actors, (5) beliefs about teaching, and (6) perceptions related to accountability.

To enhance the credibility of findings, member checks and peer-debriefings were used. Informal and formal member checks are techniques for directly checking with interviewees regarding the accuracy and adequacy of the initial data, and later, the findings and results. Informal member checks were conducted with each teacher by providing them with the transcript of the recorded interview and asking each to verify, modify, and/or elaborate on the information provided during the interview. This was a direct check regarding intentionality -- verifying what the respondent intended to convey; modifications -- correcting or adding information; and overall assessment -- determining appropriateness of overall tone and general summary. This also resulted in a general agreement between the
researcher and research participant on what was said. Additionally, a formal member check was conducted. All respondents were invited to review and critique the results and findings during a half-day presentation and discussion of the findings. The purposes of this meeting were to share the researcher’s interpretation of individual and group perspectives on accountability, and check the adequacy of this interpretation with those from whom the data were derived.

Three peer-debriefings, a second technique to enhance the credibility of findings, were conducted as a way of providing an external check on the inquiry process and the researcher’s interpretation of the data. In the first session, an outside researcher reviewed the coded categories in the conceptual framework developed from the analysis of the pilot interviews. Categories were refined for adequacy and thoroughness of conceptual development and definition. A second debriefing occurred when the researcher presented a preliminary analysis of results to other doctoral students and faculty in a graduate research seminar. This provided an opportunity to check, clarify, and defend researcher interpretations. A final full-day peer-debriefing session was conducted with a Ph.D. candidate involved in qualitative research. The final analysis of results was reviewed with particular attention given to the logical flow and progression of analytical development. All data and materials were made available for review (i.e., transcripts, field notes, research memos, and theoretical notes). This process served as a means for examining and challenging the research process and product, and involved a discussion and review of research questions, methodology, rationales, and findings.
Summary of Results

All teachers stated they were accountable, accountable to multiple audiences, and accountable for performance of various obligations to respective audiences. For each teacher, "accountability" was a multifaceted concept, encompassing multiple and interrelated views. These views, as major themes (or core categories) emerging from the data (i.e., coding level three), were (1) Personal Accountability, (2) Collegial Accountability, (3) Contractual Accountability, and (4) Accountability to Clients. All teachers expressed, at the very minimum, two views. Half (n=9) expressed all four; one third (n=6) expressed three; and three teachers expressed only two views.

Views were further distinguished by audiences to whom the accountability was expressed, characteristics of the view, areas of responsibility, and concomitant obligations. Table 1, a table "shell," illustrates the way in which the data were organized and presented for each view.
The first component distinguishing the views is **Audiences**. Embedded in the notion of accountability is the idea that there must be an audience to whom the teacher's accountability is directed. So, within each view there is a specific audience (or multiple audiences), either an individual or a group, to whom one is accountable.
Overall, audiences mentioned most often were those with whom the teachers worked in close proximity and had immediate access to direct interaction and communication. These audiences were self (n=13), other teachers (n=11), principal (n=17), students (n=16), and parents (n=13). More remote, albeit influential, audiences tended to be mentioned by fewer teachers. These included the superintendent (n=8), local school board (n=9), district administrators (n=5), local community (n=3), and State Department of Education (n=4). Though few teachers mentioned having any direct communication with these audiences, their influence was recognized as having a significant effect on conditions of employment, and the availability and use of educational resources. For example, teaching contracts were issued by local school boards, and local communities voted on passage of school levies.

Audiences tended to be local audiences. With the exception of the State Department of Education and professional organizations, there was no mention of accountability to audiences (governmental, legislative, or otherwise) at the state or national levels.

A second component is the Characteristics of the view. Accountability views had distinguishing or definitional characteristics which emerged through the analysis of teachers' descriptions about such things as how the accountability relationship developed (i.e., through formal or informal mechanisms), the means through which one's accountability was expressed (i.e., directly or indirectly), or the underlying sense of responsibility (i.e., moral, legal, professional) for the accountability obligation.

Personal accountability was characterized as a private, solitary accountability relationship. For those expressing this view (n=13), it was a primary and critically demanding accountability, and one related closely to the teacher's sense of accountability to
students. One was responsible to oneself for one’s performance. Personal expectations were held for one’s performance, and performance was judged according to student academic growth and achievement. Possible reasons for the primacy of this view were that it (1) is a motivating factor in one’s work, relating to feelings of self-worth, pride, and professional satisfaction; (2) subsumes other accountability obligations; (3) is a necessary condition in being accountable to others; and (4) contributes to one’s teaching ability. Embedded in each of these is the notion that self-evaluative activities play a significant role.

Collegial accountability (n=12) was expressed as an informal accountability relationship developing from professional interaction: a relationship nurtured by direct communication and shared decision-making with opportunities for negotiation. It involved an assumption of responsibility for the group’s collective actions. This accountability relationship was not founded on formal agreements, but was selectively chosen based on areas of interest. This view extends beyond personal accountability, wherein there is recognition that one is part of a larger entity, and one’s performance affects the performance of others and ultimately the group as a whole. One is accountable to others for one’s actions as it impacts the group.

Contractual accountability (n=17) was a formal accountability relationship whereby responsibilities are defined through organizational rules, policies, documents, contracts, and student test data. Performance is routinely monitored by supervisory personnel, and judged according to explicit and uniform criteria. Accountability to audiences at upper levels is communicated through intermediary sources; there are hierarchical lines of authority and control over decisions affecting teachers’ responsibilities. Communication moves through a
chain of command. At the school level, the principal monitors teacher performance through classroom observations and/or review of lesson plans. At the district and state levels, performance is perceived as being monitored through student test data. Finally, accountability to clients (n=18) was characterized as a professional-layperson relationship: professional accountability to lay groups as financiers and beneficiaries of educational services.

The third and fourth components of each view are the Areas of Responsibility and Obligations for which teachers stated they were accountable. These are the acts or behaviors for which teachers stated they were accountable. Teachers referred to these as responsibilities and obligations. All but three teachers, at some point in the interview used forms of the term "responsible" interchangeably with forms of the term "accountable." In the analysis of the data, these acts have been categorized by Areas of Responsibilities and concomitant Obligations.

Overall, areas of responsibility were (1) curriculum, (2) personal professional development, (3) interactions with students, (4) staff development, (5) student achievement, (6) classroom environment, (7) administrative documentation, (8) personal behavior, (9) district planning, (10) contractual obligations, and (11) personal obligations. Only one area of responsibility, curriculum, was common to all four views of accountability.

Accountability obligations developed from perceptions of moral, professional, and/or contractual responsibilities, and were specific acts related to performance, non-performance, and performance of future yet unknown responsibilities. The most common expression was with regard to performance, i.e., to follow district guidelines regarding implementation of
the course of study. In this case, the obligation is clearly specified, and the standards of performance are explicit to the extent they are detailed in policy guidelines.

Obligations for non-performance were less specific and were described in terms of "what not to do" or "what to avoid doing." Obligations for non-performance related to issues of morality, use of professional judgment, and in some cases, grading policies. No criteria for acceptable or appropriate performance are given. Inappropriate behavior or acts would be immoral acts, indiscretions, incompetence, and, for one individual, assignment of too many failing grades.

In only one instance was a reference made to one's accountability for future performance. The individual stated he was contractually obligated for performance of yet unspecified responsibilities which the School Board may assign at a future date. He described this as "general things [contained in the contractual clause] 'subject to whatever provisions the School Board shall in the future decide'."
Conclusions

Eight conclusions can be drawn from the results of this study which should serve to help other professional educators and educational policymakers develop a clearer understanding of teachers' meanings of accountability.

Conclusion 1: All teachers in this study were accountable.

All stated they were accountable; accountable to multiple audiences; and accountable for performance of specific obligations to each audience. Not one teacher was opposed to the notion of accountability. Each recognized that s/he was accountable to various audiences (as participants, recipients, and financiers of educational services) for performance of specific obligations while serving in the professional role of educator. Obligations were specific acts or attitudes for which they were responsible, and related to performance and non-performance of responsibilities. Specific audiences to whom accountability was expressed were self, other teachers, principal, professional organizations, district administrators, superintendent, local school board, State Department of Education, students, parents, community, Advisory Committee/Businesses.

Conclusion 2: The notion of accountability is a complex, multidimensional concept.

Conceptually, there were four distinct views that comprised teachers' overall meaning of accountability: (1) Personal, (2) Collegial, (3) Contractual, and (4) Accountability to Client. Each teacher discussed a minimum of two views in their overall conception. Specifically, 9 discussed all four; 6 discussed three; and 3 discussed two views.
Each view varied in significant and meaningful ways, making it amenable to characterization along numerous dimensions, such as (a) audiences to whom the teacher was accountable; (b) areas of responsibility and obligations to specific audiences; (c) development of expectations for performance of accountability obligations; (d) degree of formalization of the accountability relationship (formal, informal); (e) type (direct, indirect) and frequency (frequent, infrequent) of communication involved in the accountability relationship; (f) the underlying sense of responsibility (moral, personal, professional, legal) for accountability obligations. These differences highlight the complexity of teachers’ meanings and represent the extent to which they perceive and mediate various, and sometimes conflicting accountability demands. Specific points regarding this complexity are discussed in the following conclusions.

Conclusion 3: One’s view of accountability is influenced by the nature of the relationship with those to whom the accountability is expressed.

Four views (personal, collegial, contractual, client) characterizing distinct types of accountability were developed from a comparison of teachers’ descriptions of their relationships with audiences to whom accountability was expressed (i.e., description of audience; degree of formalization; type and frequency of communication) and accountability obligations (i.e., expectations for performance; criteria used to judge performance; underlying sense of responsibility).

Each view represents a different type of accountability relationship, and all teachers discussed their involvement in multiple (two or more) types of accountability relationships, such as.
The personal view, an informal accountability, was a solitary relationship; one was accountable to oneself. Expectations for performance developed through self-understandings of educational processes and one's influence in them; understandings developed over time through reflection on professional experience, training, and education. Criteria for judging performance were individually unique, continually developing, and applied only to oneself for one's performance. Obligations evolved from a moral, personal, and/or professional sense of responsibility.

The collegial view, also an informal accountability, was a relationship with other professional educators. Expectations for performance were jointly-determined through direct and frequent communication. Criteria for judging performance were situational in the sense they developed from group norms and expectations. Obligations developed from a professional sense of responsibility.

The contractual view, a formal accountability, was also a relationship with other educators. However, expectations for performance developed through understandings of organizational and governmental policies, contracts, documents, and guidelines. Communication with audiences was typically indirect and infrequent. Uniform criteria (principal observations, administrative review of lesson plans, student data) were used to judge performance. Obligations developed from a legal, contractual sense of responsibility.

Accountability to Client was a professional-layperson relationship. As professional educator, the teacher was accountable to various client groups as financiers, recipients, and beneficiaries of educational services. Expectations for performance developed from a combination of personal and contractual expectations which were modified based on understandings of client expectations. In this way, the accountability relationship was both formal and informal. Teachers were accountable for carrying out responsibilities as directed by the institution (formal), yet also accountable for exercising professional judgment in mediating needs and expectations of client groups (informal). Type and frequency of communication varied among client groups, as did criteria for judging performance. Communication occurred directly with students, parents, and businesses (as represented through Advisory Committees), and was most frequent with students. Communication with parents also occurred indirectly through the student. Criteria for judging performance varied depending on the way in which the expectations developed. Expectations, ranging from formal to informal, developed from such sources as (a) district course of study, (b) school philosophy or program orientation, (c) teacher's classroom discipline and grading policies, (d) unique student
needs. Thus, within this view, accountability obligations develop from a combination of moral, professional and legal responsibilities.

Generally, audiences could be described as homogeneous within views, and heterogeneous across views, i.e., personal accountability to self; collegial accountability to other educators (peers); contractual accountability to other educators (administrators); and accountability to clients as lay groups. Teachers varied in perceptions of their accountability relationship with the principal which was mentioned with the context of two views. Though most discussed the relationship as a contractual one, four emphasized the collegial nature of the relationship as being more prominent. This shows how variable, and dependent on the nature of the working situation, the accountability relationship (collegial, contractual) can be.

Conclusion 4: Audiences mentioned most often were those with whom the teacher worked in close proximity; audiences tended to be local audiences.

Teachers mentioned audiences with whom they worked in close proximity and had immediate access through direct interaction as those to whom they were accountable. These audiences were self, other teachers, principal, students and parents. More remote, but influential audiences were mentioned by fewer teachers. These included the superintendent, local school board, district administrators, local community, and State Department of Education. Though few teachers mentioned having direct communication with these audiences, their influence was recognized as having a significant effect on the conditions of employment, and the availability and use of educational resources (i.e., teaching contracts were issued by school boards, local communities voted on passage of school levies, and the State Department of Education was influential in statewide policies and educational laws).
With the exception of the State Department of Education and professional organizations, there were no other non-local audiences (governmental, legislative, or otherwise) mentioned.

Conclusion 5: Teachers were accountable for performance of curricular responsibilities.

This was the one common area of responsibility in all four views. Though specific obligations varied across views, every teacher stated s/he was in some way responsible, thus accountable, to one or more audiences for the way in which classroom curricula were developed, interpreted, and implemented. Specific obligations in each view are

**Personal obligations:** (a) setting realistic expectations for student performance; (b) determining appropriate methods, instructional resources, and content; and (c) defending decisions for promotion/retention of students.

**Collegial obligations:** (a) participating in, and (b) implementing joint-decisions regarding (1) discipline and learning environment, and (2) curricular emphases.

**Contractual obligations:** (a) following the district's course of study, (b) responding to administrative requests for information, and (c) teaching basic facts identified in statewide testing programs.

**Obligations to client groups:** (a) delivering the curriculum from the course of study; (b) involving students in curricular decisions; (c) providing rich, broad learning experiences in ways that students find understandable and interesting; (d) providing after-class opportunities for students to learn; (e) working with parents to support educational opportunities within and outside the school setting; (f) responding to parent suggestions for modification in curricular programs; (g) helping students develop social skills to become good citizens; (h) teaching students basic skills to become productive employees; and (i) working cooperatively with businesses (through Advisory Committees) to develop curricular programs.

All teachers were morally, professionally, or contractually obligated and accountable for their actions as it related to creating and implementing classroom curricula. Examples
might include the (a) moral obligation to themselves to do their best in creating conditions of learning; (b) professional obligation to self, students, or parents to do what’s best for the student; (c) professional obligation to other educators to work in ways that strengthened the curriculum or the abilities of others to deliver the curriculum; or (d) contractual obligation to administrators or parents to follow the content in the district’s course of study. They were obligated, thus accountable, to others (teachers, students, parents, business) to work cooperatively in modifying programs in ways that were responsive to a variety of interests and needs, such as student ability levels and areas of interest; school philosophy or educational orientation; teachers’ beliefs about teaching; parental interests, areas of expertise, or involvement; and skills needed by business and industry.

Overall, teachers expressed general satisfaction with these responsibilities. There was opportunity to exercise discretion and professional judgment in determining the methods and instructional content of the prescribed program in order to be responsive to the needs of others.

An interesting point here is that with the advent of competency-based education (CBE) policies teachers (primarily elementary) did express frustration with the ways in which these policies limited and constrained their professional discretion in determining curricular offerings. According to these policies, students were tested at regular intervals to determine mastery of knowledge identified in the district’s course of study for a given grade and subject area. Students not mastering the required objectives were provided additional instruction until they were able to do so. Districts varied with regard to types of tests and frequency of test administrations. In districts where testing occurred more
frequently, teachers were reluctantly changing instructional practices in ways that promised satisfactory student performance on tests.

Those who perceived the possibility that students would not perform well were making the most dramatic changes. Some were focussing on content that, in their opinion, was inappropriate for student ability levels (i.e., students did not have prerequisite skills and knowledge to conceptually grasp the given content). Methodologically, others were implementing curricula in ways that were antithetical to the school’s educational philosophy (i.e., integrated curricula) or the teacher’s beliefs about effective teaching and learning holistic teaching philosophies), particularly when testing programs focus on measurement (and mastery) of discrete skills. This is viewed as "breaking apart" a "blended" disciplinary program or giving too much emphasis on one aspect (cognitive versus affective or psychomotor) of child development.

Conclusion 6: Teachers were accountable for student academic growth and achievement.

As evidenced across all four views, teachers were accountable to all audiences for student academic growth and achievement. They were accountable to (a) themselves for student academic growth as one criterion against which they judged their own performance; (b) other teachers and principals for working together to create opportunities and conditions which fostered student academic growth; (c) administrative audiences for adhering to and implementing policies designed to facilitate student achievement; and (d) administrative and client groups for ensuring student achievement.
This accountability for student achievement was also evidenced in discussions of the use of test data. Even though such data may be used to judge student and/or school performance, most expressed the opinion that data were also used administratively to judge their performance. Because they were accountable for student achievement, and test scores were considered important and valued indicators of student performance by administrative groups (only one teacher noted the importance of test data to client groups), teachers were accountable for ensuring that students performed well on these tests.

Many teachers (primarily elementary) were strongly opposed, for several reasons, to the use of statewide testing for accountability purposes. First, they did not view test data as valid indicators of student or teacher performance; scores represented only a partial view of student or teacher performance, and failed to adequately account for differences in populations and resources. Second, because test scores were made public, they were concerned that the public was receiving a partial and inaccurate view of education (i.e., "better scores mean better teaching"). And finally, if test data were linked directly to employability status, they feared that other teachers would tend to "teach to the test," narrowing the curriculum to only those objectives measured, or not want to be responsible for teaching low-ability students.

It is important to note that teachers did not assume sole responsibility for student achievement and academic growth. They viewed themselves as one of many players in the performance of this obligation; accountability for this was viewed as a cooperative effort among all audiences. Some expressed the desire to see more participation, thus more accountability, on the part of parents.
Conclusion 7: There were two primary audiences to whom teachers were accountable: students and oneself.

Twelve teachers stated that the two most important audiences were students and oneself. The remaining teachers did not prioritize audiences, but highlighted the centrality of students indirectly through discussions of accountability obligations. The focus of all obligations was on the provision of educational services for students. Thus, students were a primary audience in all teachers’ views.

Of those who prioritized audiences, four placed equal importance on the two audiences; and eight were accountable to oneself first, and students second. The former group saw accountability to self and students as being interrelated and inseparable; successful performance of personal obligations was contingent upon successful performance of obligations to students, and vice versa.

The latter group provided four reasons for the importance of accountability to oneself. First, personal obligations subsumed other obligations and were considered higher level (i.e., a moral and professional obligation to utilize professional judgment in the performance of all obligations). Second, personal accountability was a necessary condition in being accountable to others (i.e., one cannot be accountable to others until accountable to oneself). Third, the act of being personally accountable (through reflection and self-critique on practice) was seen as a way of improving one’s teaching ability. And fourth, personal accountability (to do one’s best) was important in how they viewed themselves as a teacher, and related to feelings of self-worth, pride and professional satisfaction.
Conclusion 8: The notion of professionalism was embedded in teachers' meanings of accountability.

Within all views, teachers spoke of themselves as professionals or as professional role models. They viewed themselves, like other professionals, as having a specialized expertise acquired through education, training, and experience in the field of education. As role models, their professionalism was a demonstration of a particular attitude or demeanor reflecting an assured competence in one's field. As a professional there was a commitment to utilizing this knowledge and understandings in ways that supported, enhanced and strengthened one's ability to provide the best possible educational services to students.

There was also an assumption of professional responsibility (expressed through the collegial view) for the collective actions and behaviors of other educators. The teacher was responsible for her/his own behavior as it effected the ability of others to carry out their duties and responsibilities successfully. This responsibility involved working cooperatively with others in ways that strengthened the collective provision of services at various levels (department, school, or profession).

Some teachers perceived potential difficulties inherent in carrying out these responsibilities. Because differences in educational practices and beliefs toward teaching could become barriers in working together, they recognized the importance of maintaining an openness and willingness to work cooperatively in resolving difficulties resulting from these differences. There was a professional responsibility to acknowledge differences, make the effort to resolve associated problems, and support and implement (sometimes controversial) group decisions.
A few teachers highlighted the importance of "professionals monitoring professionals;" professionalism involved the assumption of responsibility for the internal monitoring and regulation of professional members. Teachers should mentor, evaluate, and assist in the improvement of other teachers' performance. Though in these teachers' reports there was little evidence of these practices occurring with any regularity, professionalism, and its various meanings, was an integral aspect of teachers' views toward accountability.

Implications

Determinations of the applicability of these findings in other settings and contexts are joint responsibilities of the researcher and reader. In this study, the substantive meaning of accountability was examined with a volunteer sample of eighteen experienced teachers from Central Ohio. The goals of this research were to ensure that findings were representative of their thoughts and not the biases of the researcher; and develop a rich, detailed and contextualized description of teachers' thoughts and meanings of accountability. This was done in such a way that would enable the reader to understand the meanings of accountability, and use this information in consideration of accountability processes, policies and implications. Implications for educational policy or practice drawn from this research should be considered by the reader in the context of local circumstances. With this in mind, there are three major implications suggested by these findings.

First, it is important for policymakers to reconsider current accountability policies in light of teachers' views toward accountability. These findings demonstrate the complexity of the concept; accountability is not simply the fulfillment of contractual obligations. Presently,
policies reflect this singular, partial, and potentially conflicting view. There are other (possibly equally important) accountability dimensions: (a) the deep-seated personal dimension --accountability to oneself for the fulfillment of personal, professional goals; (b) collegial dimension -- accountability to other educators and the educational profession as a whole, and (c) client dimension -- accountability to consumers of educational services. It is important to examine how current accountability policies may hinder or thwart development of other accountability dimensions.

One way to approach this would be to consider these dimensions in relation to envisioned changes in educational practices and structures. Lieberman and Miller (1990) have pointed out that educational reform will require teacher involvement in the review of such things as curricular and instructional practices, school structure, learning and working environments, and ways to increase community participation. Several of these were obligations for which teachers in this study considered themselves accountable.

Second, policies that emphasize the use of traditional standardized test measures should be re-examined in light of practices designed to encourage (a) shared decision-making at the local level, (b) responsiveness to local needs and circumstances, and (c) teacher professionalism. This idea pertains to the use of standardized tests and the potential effects on efforts to be responsive to local or situational needs. Particular attention should be given to the ways in which the use of these measures constrain practices intended to foster local discretion and responsibility. In this vein, if the accountability "onus" should shift from state to local levels, then local educators will need to think in different and unique ways.
about how best to demonstrate accountability for these new responsibilities. This leads to a third implication.

Finally, teachers should be encouraged to investigate and develop ways to demonstrate and communicate performance of accountability obligations. The focus of this research was on the meanings of accountability, not the effects of traditional accountability mechanisms (i.e., state and local testing programs) on classroom practice. For many, these issues were extremely important as accountability mechanisms were having a powerful and significant influence on how they perceived their obligations and carried out classroom practices. The standards and criteria used to judge accountability were defining accountability obligations. With this in mind, teachers should be encouraged to investigate and develop alternative ways to demonstrate and communicate performance that (a) are more representative of the nature of the obligations; (b) are understandable to multiple audiences, particularly non-educators; and (c) include consideration of the institution’s accountability needs (i.e., comparison of performance among schools and districts).
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