The Notion of Educational Accountability

In recent years accountability has become a popular subject in the educational literature, and has been widely accepted as representing a legitimate demand on education. However, it is doubtful whether the notion of accountability can be sensibly applied to Australian tertiary education considered at the national system level. The purpose of this paper is to demonstrate that in relation to the national system of tertiary education, defined to comprise universities, colleges of advanced education, and institutions of technical and further education, there are fundamental and perhaps insoluble problems associated with achieving accountability. There are problems of a conceptual nature, problems in methodology, and problems in practical application associated with the particular organisational structure and division of powers in Australian tertiary education.

In discussing accountability, it is essential first to define the term since:

- as with other popular terms, accountability has come to function as a kind of code word pointing to an extremely complex, subtle, and shifting array of phenomena—as well as a discharging mechanism for venting various attitudinal stances and values.

In this paper accountability is taken to mean the application of an evaluation process to an educational institution or set of institutions in order to provide particular types of required information to the public or to some particular client group or audience. The information required generally relates to one or more of four questions:

- Are the goals being pursued legitimate and appropriate?
- Is resource utilisation consistent with the purposes for which the resources were allocated?
- Is the process effective; that is, are the outcomes consistent with the goals?
- Is the process efficient; that is, were the outcomes produced at minimum cost?

Accountability involving questions of this type cannot be applied to an education system or institution in any meaningful way unless the system or institution is subject to a rational management process. In other words, planning, implementation, evaluation, and accountability, are related in a sequential and iterative manner; accountability involves the evaluation of these three prior activities in the context of their interrelationships. Each of these management concepts will now be examined in relation to accountability in order to demonstrate the conceptual, methodological and contextual difficulties.

Accountability and Educational Planning

Anderson and Bowman describe educational planning as a process of preparing a set of decisions for action in the future. Blaug supports this definition with the view that educational planning necessarily involves making conscious decisions now that have further consequences for action that will have to be taken in the future. A critical part of any planning process is agreement on purposes to be pursued, or in operational terms, the intended outcomes or the goals to be attained. Bowen provides the useful concept of operational goals as being hypotheses about desirable outcomes that can be achieved, or at least approximated in practice. Further, planning involves making rational judgements about the implications of accepting or rejecting a particular policy or set of policies. Such rational decision-making includes proposals for implementation; that is, it will take into account matters of efficiency in the use of resources and courses of action that will allow for the most effective achievement of goals.

Planning in tertiary education, then, is concerned with determining appropriate educational purposes, setting specific attainable goals related to these purposes, and determining by a rational decision-making process the approach by which the goals are to be accomplished.

Accountability in relation to the planning process is essentially accountability in terms of these activities; that is, it concerns the legitimacy and appropriateness of goals, priorities, and the proposed means of accomplishment. There are serious difficulties in applying accountability in this area. For the tertiary or post-secondary education system in Australia there has been no clear statement of an accepted set of purposes for the system, no clear ordering of priorities, and no clear allocation of purposes or priorities in a way which differentiates the three sectors or their constituent institutions. As a consequence, operational goals cannot be derived from purposes nor justified in relation to them. This situation causes problems at the micro level of individual institutions and programmes, but is particularly intractable at the macro level of state and...
rational planning which involves the three disparate sectors.

National tertiary education planning does not appear to be premised on educational purposes and goals, nor indeed on rationally derived social and economic goals. In relation to determining educational goals, an analysis has been recently undertaken of the Tertiary Education Commission’s policy for no growth in higher education. This conclusion was reached in the light of the evidence which has been provided is of little use to the public or other parties interested in the educational process.

Accountability and Educational Outcomes

Moving from the consideration of planning to a consideration of implementation, the question of accountability in fiscal terms arises; that is, the analysis of the use of funds in order to demonstrate that they were used for the purpose or programme specified. This concept of accountability concentrates on inputs, not outcomes, and as such is a very narrow form of accountability. While fiscal accountability is undoubtedly necessary in the form of an audit of the expenditure of public funds, the information provided is of little use to the public or other parties interested in the educational process.

Accountability in terms of effectiveness and efficiency concerns the evaluation of the processes, activities, and outcomes and the detection of error, mistakes, and inefficiency. Inherent in the management control process. Evaluation in this process is concerned with the ongoing implementation of plans and involves comparing outcomes with goals and making corrections where outcomes deviate seriously from intended outcomes. The constraints within which we are operating — total expenditures and the allocation amongst sectors, both public and private — is determined by a process which we are operating - total expenditures and the allocation amongst sectors, both public and private — is determined by a process which is the second aspect of evaluation, is provided automatically by the management perspective: the actual outcomes may have maximum value which they are identical with the intended outcomes. Evaluations of an external nature could also be applied for accountability purposes by assessing the value of the actual outcomes in relation to other sectors. For example, in the Educational Sector, it must include an evaluation of effectiveness; for as Bowen maintains, worthwhile accountability involves the evaluation of the educational effort in terms of its outcomes as well as formal accounting for expenditures.

However, there are major conceptual and methodological problems in achieving this form of accountability. The first two errors involve a failure to recognize that accountability is more than a relationship between two variables: cost and outcomes; and the third error is that efficiency only in relation to cost, by assuming that a lower cost is preferable to a higher cost. For example, a college of advanced education that expends $2000 per equivalent full time student (EFTS) may be judged to be more efficient than one that expends $2500 per EFTS. Such an assumption that improved outcomes are desirable regardless of cost. The first error, made by some educators, is to demand strict cost-benefit accounting of expenditure in relation to pecuniary outcomes. The second two errors involve a failure to recognize that efficiency involves a relationship between two variables: cost and outcomes; and the third error is that efficiency only involves a failure to recognize that the non-monetary benefits of education are greater than the monetary benefits and that as a consequence both individual and societal decisions about tertiary education should be made on the basis of the non-monetary considerations. This conclusion has been reached in the light of the evidence which has been provided by the Williams Committee. It is not possible to measure outcomes cannot be completely captured by quantifying and aggregating in dollar amounts, or by computing rates of return. The outcomes of tertiary education are both tangible and intangible; inter-woven in complex ways, not easy to demonstrate, or differentiate from the effects of such factors as heredity, maturation, socioeconomic background, and so on. Outcomes of educational outcomes are judged in relation to many different value systems, and so it is difficult to obtain agreement on the worth of any particular outcome. Bowen’s conclusion in relation to these issues seems appropriate:

there is little chance that in this century a simple accounting scheme will be devised for the allocation of resources which will enable the assessment of educational outcomes and in the manner of a commercial profit and loss statement.

Accountability in the Australian Setting

Turning from the conceptual and methodological problems which arise out of the goals of tertiary education which provide worthwhile accountability at the national level. Most of these factors relate to the issue of federal-state relationships and the accountability by the Federal Government of an extension of systems research which provides the basis for the design of government, government commissions and boards, universities, constituent education and TAFE institutions, and then appreciates possible reform.

However, the Williams Committee itself was able to do no more than provide a discussion of concepts, a review of the present scattered and disjointed evaluation procedures, and a series of suggested checklists which are largely in non-operational terms. The demand for accountability is legitimate: education has a clear responsibility to be effective, to operate efficiently and to report its costs and results. But this can only be achieved as far as is possible. Worthwhile accountability cannot be achieved if all the results of education must be rendered in quantitative terms and preferably in terms of dollars. The major methodological problems in measuring outcomes cannot be ignored to suit educational fads or political purposes. The central problem remains: without some reasonably reliable methods of defining and measuring outcomes, questions concerning the effectiveness and efficiency of tertiary education, questions about its standards and progress, and attempts to make rational allocations of resources become futile. Since education is concerned with deep social values which cannot be reduced to pecuniary outcomes cannot be completely captured by quantifying and aggregating in dollar amounts, or by computing rates of return. The outcomes of tertiary education are both tangible and intangible; inter-woven in complex ways, not easy to demonstrate, or differentiate from the effects of such factors as heredity, maturation, socioeconomic background, and so on. Outcomes of educational outcomes are judged in relation to many different value systems, and so it is difficult to obtain agreement on the worth of any particular outcome. Bowen’s conclusion in relation to these issues seems appropriate:

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substantial financial powers in the absence of legislative powers under the constitution. A second major reason is that the delegations of power from the state governments to the three educational sectors are inconsistent and produce results that are incompatible in terms of overall planning. The effects of these factors can be seen in both qualitative and quantitative terms in the pattern of development of tertiary education since the Murray Report, which has appeared to be the outcome of the unmanageable interplay of forces at the national, state, and institutional levels. These factors, together with others, appear to have precluded any rational planning towards a balance of tertiary educational provision between the states, between the sectors, and between individual institutions.

The allocation of powers for the three sectors has been frequently described and needs only be reviewed here: universities are corporations with councils charged with the entire control and management of the institution; colleges of advanced education are in a similar position in some respects, but in others are subject to the minister and the relevant state coordinating body; TAFE institutions are not constituted independently of the central authority, whether it be a TAFE Department or a branch of the Education Department, which is the direct responsibility of the state Minister for Education. The educational consequences of this situation have been less frequently analysed; one example is the analysis of the effects on course development and accreditation undertaken by Ramsey. The consequences of the situation for balanced and coordinated development in tertiary education are also substantial and it is this aspect that will now be examined.

For a considerable period of time the Australian Universities Commission was charged with the responsibility of promoting the balanced and coordinated development of Australian universities. It would be reasonable to expect that the Commission would have stated what it regarded 'balanced development' to mean in relation to specific educational outcomes, and to state the basis for resource allocation decisions in terms of the criteria to be used in determining the needs of states and the needs of individual institutions. Williams has recently addressed the absence of such information.

In no sense of the report does the AUC give an explicit account of what it means by balanced development. Nor, surprisingly, is there a systematic discussion of the concept in the Martin Committee's Report on the Future of Tertiary Education in Australia... Discussion of the differences between states in the opportunities for university education has been surprisingly slight. A number of the Commission's reports have included tables relevant to the issue, such as secondary completion rates by state, and the proportions by state of 17-22 year olds attending universities; but the reports contain little discussion of the reasons for the differences, or any evaluation of them by the Commission as representing balanced development or otherwise. In the Sixth Report the Commission addressed the issue in the following terms:

During the period 1970-1975 tertiary participation rates have increased rapidly, particularly for colleges of advanced education. While it might have been expected that this rapid growth would have had the effect of reducing the significant differences in tertiary participation rates between States, this has not, in general, occurred. However, in making its projection, the Commission has assumed that the differences in tertiary participation rates between States will have been reduced by 1990. The Commission included no reasons justifying the assumption in its projection, and no indication of any policies designed to achieve the result. That there are in fact substantial differences between the states in university participation rates, and in the rates for the other sectors and for tertiary education as a whole, is shown by Tables 1 and 2.

From Table 1 it can be seen that (1) there are substantial differences in overall levels; for example, participation in South Australia and Western Australia is approximately 45 per cent higher than that in Queensland, and (2) there are substantial differences in relative emphases amongst the states: for example, New South Wales has the highest level of student participation but the lowest level for advanced education, while Western Australia has the highest rate for higher education and in particular an advanced education rate which is more than double the New South Wales rate. Further, South Australia and Western Australia have a TAFE participation rate in excess of twice that in Queensland and Victoria. Table 2 displays a similar gross pattern, but in addition, demonstrates that there are further substantial differences in terms of the student mix by level of course.

### Table 1

<table>
<thead>
<tr>
<th>States</th>
<th>South Australia</th>
<th>Victoria</th>
<th>Queensland</th>
<th>South Australia</th>
<th>Western Australia</th>
<th>Tasmania</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>1.67</td>
<td>1.38</td>
<td>1.40</td>
<td>1.43</td>
<td>1.38</td>
<td>1.18</td>
</tr>
<tr>
<td>Universities</td>
<td>0.90</td>
<td>0.86</td>
<td>0.84</td>
<td>1.53</td>
<td>1.94</td>
<td>0.94</td>
</tr>
<tr>
<td>Advanced education colleges</td>
<td>4.66</td>
<td>3.14</td>
<td>3.00</td>
<td>3.30</td>
<td>3.69</td>
<td>3.88</td>
</tr>
<tr>
<td>Higher Education Total</td>
<td>2.47</td>
<td>1.9</td>
<td>2.84</td>
<td>2.96</td>
<td>3.30</td>
<td>2.02</td>
</tr>
<tr>
<td>TAFE colleges</td>
<td>6.92</td>
<td>6.33</td>
<td>5.34</td>
<td>9.32</td>
<td>9.99</td>
<td>6.90</td>
</tr>
<tr>
<td>Tertiary Education Total</td>
<td>33.4</td>
<td>35.9</td>
<td>21.0</td>
<td>29.6</td>
<td>23.2</td>
<td>24.2</td>
</tr>
</tbody>
</table>

Notes:
1. Tertiary education student numbers are calculated as a proportion of the adult population and refer to 1978. Student numbers aged 15 years and over are calculated as a proportion of the population aged 15 to 18 years, and refer to 1974.
2. Tertiary education participation rates in Australia are within this age group and refer to 1979-81.
It appears that the major issue of what these participation rates ought to be — whether for example they ought to be uniform across the states, or reflect particular identified state needs, or reflect the differences in secondary retention rates — has been largely neglected by educational planners. Perhaps there has been a recognition that given university autonomy and differing state policies and priorities, and later, the differences between the sectors, it was impossible for balanced and coordinated development to ever be any more than a phrase in an act of parliament.

Even if the criteria for judging balance were to be determined, the complexities and cumbersome procedures resulting from the different division and sources of powers would make it extremely difficult to achieve an effective result. The Universities Commission itself, in its Fifth Report, went some of the way towards this viewpoint by commenting that

"...the differences in approach by the States could make difficult the statutory duty of the Commission to promote the balanced growth of the Australian universities."

The Technical and Further Education Commission addressed the question of balance in its first report when it made the point that TAFE accommodated 40 per cent of the total tertiary education student load but expended 20 per cent of the total funds. The Commission recognised a number of valid reasons for the existence of part of the difference between the cost of providing higher education and technical and further education, and did not argue for equal expenditure per EFTS in each of the three sectors, but based its claim of imbalance on the relationship of the resources allocated to a sector of education and its capacity to discharge its proper role.

The Williams Committee addressed the problems of planning and administering tertiary education in a federal system in Chapter 16, and the objectives and balance between the sectors in Chapter 17. The Williams Report recommends changes in the relative size of the sectors, and hence in the balance between them, but despite the lengthy discussions in Chapters 16 and 17, the Committee does not provide any rationale for its proposals beyond compatibility with likely fund availability, the partially and inaccurately known labour market requirements, and the current level of demand as determined by the number of people applying under the current provisions for access. No broad rationale is provided in terms of any comprehensive set of educational purposes or in terms of a comprehensive analysis of society's needs.

Conclusion

The sum total of the considerations discussed mean that rational planning and administration for Australian tertiary education is not possible in the current political, financial, and educational setting. Given the existing structure, tertiary education is not, and cannot be, under the management control of any one of the bodies involved or any combination of them. Hence there is nobody that can be usefully held to be accountable for tertiary education at the national system level. In particular, the constraints under which the Tertiary Education Commission operates preclude the possibility of it effectively fulfilling its charter. In addition to the case put forward in this paper, Chapter 16 of the Williams Report gives numerous examples of how the mismatch between financial and legislative powers and the different arrangements for each sector have produced imbalances between the states, between the sectors, and between individual institutions. The Williams Committee cites the OECD's effective encapsulation of the situation:

"Where, as in Australia, responsibility for education provisions is shared between Federal and State authorities on the basis of a whole series of past compromises and political bargains which supplement the basic constitutional and legal principles, distortions between aims and their realisation must be carefully guarded against."

The Williams Committee's conclusion to their discussion of these issues is as follows:

"The history of relations between the Federal and State Governments in Australia gives no grounds for confidence that it will ever be possible to establish a clear, agreed, and stable division of responsibilities between Commonwealth and State authorities in the field of education."

The Committee infers from this that the correct course of action is to allow time for consultation and to recognise the essential political basis of educational decision-making. Clearly, rational planning for national tertiary education is not possible in these circumstances, and no substantial changes appear likely, and so it must be concluded that the notion of accountability in this context is just a chimera.