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## Accountability in Higher Education



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### Introduction

The concept of accountability has always been figured in higher education if only for the fact that – despite notions of the ivory tower, knowledge for its own sake, and academic freedom (all suggesting academia does not need to account for its activities) – academics and their institutions through time have had relationships with various stakeholders in which “answerability” continuously played a role. Such answerability relates to universities accounting for – in the traditional sense of the word – public money spent but also to academics explaining, in their professional work, how they set up their research, which methods they used and why, and explaining to what extent their results are valid, reliable, and generalizable. What is relatively new is that the notion of accountability is much more explicit on stakeholders’ agendas than in the past and that it appears that the balance between accountability and autonomy tilts quite often toward an over-emphasis on accounting for performance. The changes will be addressed in more detail in the

next section. As suggested, “answerability” would be the term closest to accountability, but a somewhat more elaborate definition would be helpful to unpack the intricacies. Burke (2004, p. 2) asked – echoing the work of Trow (1996) and Behn (2003) – “Who is accountable to whom, for what purposes, for whose benefit, by which means, and with what consequences?” This perspective is in sync with approaches from public policy and administration (see also Romzek 2000). Bovens (2007, p. 450) offers a fine-grained definition of accountability as “a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences.” Like Burke, he stresses the importance of relationships between actor (who is accountable?) and forum (accountable to whom?), including rewards and sanctions (with what consequences?) involved.

To further clarify the concept, it may be helpful to juxtapose it to other concepts often used in the academic literature: accountability in contrast to trust (Trow 1996), academic freedom (external accountability seen as “a threat to the freedom of professionals to manage their own time and define their own work”, Trow 1996, p. 312), and institutional autonomy (Estermann et al. 2011). In this context, accountability is – implicitly or explicitly – judged as a loss of trust, freedom, and autonomy.

## Historical Background

In various reflections on the emergence or stronger visibility of accountability (Alexander 2000; Burke 2004; Trow 1996), three explanations dominate. A first explanation is rooted in the idea of massification of higher education, which undeniably brought along high(er) public costs to maintain a much larger higher education system. As a consequence, governments – being the main funder of higher education – were forced to (re)balance investments in higher education and other semipublic sectors, like primary and secondary education, health, and social welfare. Second, with the growth of higher education as an important semipublic sector, governments – particularly in Western Europe (Neave and van Vught 1991) – started to realize that it became difficult or even dysfunctional to try to steer higher education through (detailed) regulation. Governments indeed took initiatives to grant higher education institutions more autonomy by, e.g., deregulation and self-regulation, but it appears however that full trust was not what most governments had in mind when push came to shove. Governments, alongside granting autonomy, introduced ex post evaluations (through quality evaluation and assurance policies) and asked institutions in return to autonomy to account for their activities (through annual reporting, spending reviews, and performance reporting). In contemporary higher education, systems show different levels of autonomy, and the level of autonomy also differs by topic (see, e.g., Estermann et al. 2011). Logically, this implies also different ways and levels of governmental intrusiveness (and hence different configurations of accountability mechanisms). Third, related to the shift in steering, partly under the influence of neoliberal or NPM perspectives emerging in the 1980s and 1990s, performance standards and output controls were considered to be appropriate tools for steering public sectors, and trust seemed to have disappeared largely from the governments' radars, which made the idea of the obligation to explain and justify conduct much more prominent, and this further fueled the debate on *how* higher education

institutions – importantly through audits and performance indicators (see below) – should account for their activities.

## Traditional and New Types and Forms of Accountability

With the increasing attention to accountability, obviously researchers started to investigate the way it materializes and the consequences accountability practices may have. To make sense of the types and forms, we follow Romzek (2000) who made an important distinction between four types of accountability. She argues that professional and political accountability have always been part and parcel of (public) sectors in which key actors have considerable discretion to pursue relevant tasks. Indeed, *professional* accountability has been around in higher education and research for a long time, in that academics always have been asked to explain, e.g., which methods they use in their investigations, what the empirical basis is for their findings (and how reliable and valid these data are), and how they arrive at their conclusions (including their generalizability). The norms and standards for what is deemed an appropriate level of answerability stem from professional socialization, bearing in mind that there is considerable variety in norms and values (and the plurality thereof) across disciplines and fields. *Political* accountability is visible in the ways university representatives relate to higher education's stakeholders: "the accountable official anticipates and responds to someone else's agenda or expectations" (Romzek 2000, p. 27). Political accountability is apparent when university representatives explain to governments and parliaments – either by invitation or proactively – what their institutions do and why (obviously emphasizing the important contributions they make to the economy and society).

These two forms are in some contrast to *hierarchical* and *legal* accountability, forms in which there is a more direct and explicit answerability relation. Legislation may prescribe that higher education institutions report annually to the

government or relevant ministry or may require universities to have their financial reports audited. Hierarchical accountability may traditionally have been less common in professional settings with a stress on trust and collegial behavior, but New Public Management has introduced the idea of appointed professional managers and higher education leaders that “have the right to manage.”

In sum, forms and types of accountability have always been figured – implicitly or explicitly – in higher education. It appears, however, that increasingly important values such as calls for responsiveness and efficiency (Romzek 2000, p. 29) have led to more explicit attention to specific accountability tools and mechanisms. Two of the most used (and investigated) tools that governments have introduced are quality assurance and performance indicators.

### Accounting for Quality

Undeniably, the introduction of quality assurance mechanisms in many higher education systems from roughly the 1980s on was partly geared toward quality improvement and enhancement, but the objective of answerability may have dominated the discourses. External quality assurance (of programs and institutions) nicely fits Bovens’ definition of accountability in that governments set up a relationship between higher education institutions (actors) and a quality assurance agency (forum), in which the actor has an obligation to explain and to justify how it takes care that the quality of the program or institution is maintained (conduct). The forum normally sets the standards, and peers are involved in posing questions to the actor and passing a judgment. Judgments are normally qualitative, in that a visitation committee of peers present a narrative (fitting the idea of quality enhancement), culminating either in a final qualitative assessment (excellent, good, poor) or a score (sometimes not much more than simply reflecting the qualitative assessment, 5, excellent; 4, good; etc.). These judgments may have consequences (sanctions) in terms of the actor maintaining or losing a license or public financial support. There can also be

indirect sanctions, in that potential students may decide not to register for or employers may be reluctant to contract a graduate of a program or institution that has not received a favorable judgment.

Surprisingly, there is limited research on the effects of quality assurance in general (Williams and Harvey 2015), and an even more limited focus on quality assurance as accountability. Studies so far address the following themes. One strand of literature stresses the burden that this type of accountability brings along. For example, Power (1997) speaks of the audit explosion, stressing the many accountability questions professionals and their institutions nowadays must answer, and argues that it leads to an increase in bureaucracy and – moreover – to rituals and ceremonies, implicitly questioning the effectiveness of the instrument: Does it actually lead to improved quality (see also Strathern 1997)? In some countries, the perceived excessive workload that quality assurance brings along has led governments to shift their attention from program assessment to institutional audits. Another strand of literature gradually starts to address impacts on institutions, academics, and students. Studies confirm that quality assurance has brought along more awareness of, attention to, and greater concern for quality issues (in teaching and learning). The evidence is however thin on whether accountability has increased quality and, if so, at what costs and with what side effects? Regarding the latter, Williams and Harvey (2015) – summarizing the relevant literature – point at the downsides: the risk of excessive bureaucratization, greater administrative workloads for academic staff keeping them from their core tasks, formalization that stifles innovation, and creativity and the de-professionalization of academic staff (being policed and suffering from a lack of trust) (see also, e.g., Hoecht 2006; Murphy 2009).

### (Ac)counting by Numbers: Performance-Based Funding

It could be argued that accounting for (educational) quality does in practice not

necessarily differ from performance-based funding. It may be merely a matter of emphasis on particular critical elements of the tools in place. But what would distinguish performance-based funding conceptually from quality assessment (section “[Accounting for Quality](#)”) is the former’s stronger emphasis on the role of indicators and formulas versus narratives, the accompanying stress on outcomes and outputs versus processes, and a stronger role of (financial) sanctions.

Using Bovens’ terminology again regarding performance funding: there is a funding relationship between a higher education institution (actor) and a government or governmental agency (forum), in which the actor has an obligation to offer performance indicators (that are seen as proxies of its conduct and achievements). The forum decides – most of the times a priori – which indicators are important and what a “proper” performance would be and which formula is to be used to translate the performances in terms of resources to be allocated in the future. Because of the formulaic approach, there is limited scope for posing questions, and judgments (on future resources) are passed almost automatically. The institution receives a reward – but may not perceive this in such a way . . . – if performances are above average and a sanction in the case of underperformance (as defined by the forum).

Some research has focused on the goals (Behn [2003](#)) and appropriateness of performance-based funding in public contexts, arguing that performances are not (fully) under the control of the higher education institutions themselves; hence “punishing” institutions that do not perform well is unfair and moreover does not help them to perform better. Other research has focused on what would be good indicators of performance in higher education, much of it criticizing the contemporary indicators used in resource allocation models. Often reference is made to a popular formulation of Goodhart’s law: When a measure becomes a target, it ceases to be a good measure, pointing at the largely unwanted side effects of performance measurement (see also Strathern [1997](#)). Finally, more work appears that empirically investigates the impact of

performance-based funding on institutional and student performance. Most of this research (e.g., Shin [2010](#); Volkwein and Tandberg [2008](#)) concludes that performances do not improve (the work of Rezende [2010](#) being an exception). The explanations of the lack of improvement are not straightforward, although reference is made to the potential lack of institutional capacity and capabilities of higher education managers and leaders to make a real difference (Shin [2010](#)).

## Conclusion

Accountability has changed the landscape in higher education, particularly the governance relationships between key stakeholders (especially government and its agencies) and higher education institutions. Increased scrutiny has put higher education institutions in the spotlight, and they will have to continue to explain for their behavior and performances, whether they like it or not and whether or not they agree with the quality and performance indicators. In this entry, the role of quality assurance and performance indicators (in relation to funding) has been emphasized as the main tools of contemporary governments. It appears that through these mechanisms, the performances of higher education institutions have become more transparent, with the caveat that indicators used are mere proxies and not always deemed reliable or valid. That said, the current accountability procedures in place in various systems seem to satisfy stakeholders. Sometimes a crisis or incident in a particular higher education system (fraud, poor quality – sometimes despite quality assurance being in place) begs the question whether the accountability measures should be more stringent, and this sometimes leads to adjustments in the instruments. Major overhauls are not expected, apart maybe from the development in the direction of risk-based approaches, with a focus on scrutiny of activities that are regarded as the riskiest (King [2015](#)) and performance contracts (to be interpreted as “softer” versions of performance-based funding, leaving more scope for negotiation and interpretation of performances, see, e.g., De Boer et al. [2015](#)).

Important accountability questions remain unanswered and warrant further research. Some of these go back to the intangibility of performances in higher education: What are proper indicators of quality and performance? Does the quality and performance of higher education institutions actually increase? In concrete terms, do students learn more or better? Are institutions more effective and efficient? Other relevant questions pertain to the effects. Does accountability mechanism affect performance? Do potential advantages of accountability mechanisms outweigh the costs? And, related, what are the side effects of accountability and are these positive or problematic?

## Cross-References

- ▶ [Evaluative State, Higher Education](#)
- ▶ [External Quality Assurance in Higher Education](#)
- ▶ [Governing Accountability, Higher Education Institutions](#)
- ▶ [Institutional Accountability, Higher Education](#)

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