Autonomy, responsibility and accountability in the Italian school system

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A B S T R A C T

The attention on education and the management of the schools represent important elements of the overall public sector management reforms in many OECD countries. The Italian school system has been characterised, in the last decade, by a process of granting schools a degree of autonomy in terms of educational, managerial and financial functions. Autonomy goes hand by hand with responsibility and accountability systems of schools. This paper delivers a critical analysis of the accountability system designed intentionally or not by the reform. The reform is based on the assumption that more local managed schools will improve the overall performance, through more autonomy, responsibility and accountability. In doing so, the concept of accountability web and the role of cultural traits in developing forms of accountability are used in order to analyse the context of three case studies. The findings suggest that the reform created a dual-based accountability on schools causing higher level of stress in the organisation, and a misalignment on the accountability web between school manager and teachers.

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1. Introduction

The management of schools is a high profile component of the public sector reforms that have characterised many OECD countries over the last decade. The New Public Management (NPM) reforms aimed at introducing managerialism in public sector organisations, making them more responsible and accountable for the results achieved (see Hood, 1995; Olson et al., 1999). The effectiveness of
public sector reforms, as any other change in professional organisations, are affected by existing values, cultures and routines that need to be managed (Brunetto, 2001). Indeed, several studies conclude that there is no certainty on what will be the effects of any reforms based on managerial orthodoxy and consequently there is the need for evaluation to take into account the national, social and organisational contexts (Bowerman, 1999; Olson et al., 2001).

Indeed, accountability systems are deemed to modify according to the new institutional framework introduced by reforms, since they are fundamental for the survival and functioning of any social system. Accountability serves as a way to achieve external legitimation and to foster effective functioning. Ezzamel et al. (2007) show the role of institutionalised accountability for schools to legitimated themselves within their fields as well as single actors do.

School reforms based on increasing autonomy and responsibility of schools, and introducing market-based mechanisms, have characterised many industrialised countries (UK, New Zealand, USA, Australia). The common ideologies and beliefs are that the traditional education sector is inefficient, wasteful, unaccountable, and needed to be reformed.

On a similar stance, the official rhetoric of the Italian school reform (introduced in 2001) was to make schools more responsive to the pupils and parents’ educational needs, and to enable school managers and the School Board to be held accountable for the efficient and effective use of resources (Ministry of Education, 2001: 15). Public sector schools received higher degree of educational, managerial and financial autonomy, as long as more responsibility for the educational results achieved.

The aim of the paper is to analyse the Italian School Autonomy Reform (SAR thereafter) and its impact on the accountability systems. In doing so, three case studies are analysed adopting qualitative based methodology. The SAR changed the educational field in terms of governing bodies, schools, relevant state agencies. As underlined by Edwards et al. (1997) in the UK case, the concern for accountability was born out by the intent to balance the delegation of decision making power with the responsibility to exercises this delegation. The paper draws from the accountability literature and bases the analysis on the concept of accountability webs (Gelfand et al., 2004). The latter allows to take into consideration the cultural specificity of the Italian context and to frame the different accountability systems (i.e. internal and external; formal and informal) involved, avoiding the use cultural biased framework (Lindkvist and Llewellyn, 2003). The paper highlights the risks of a misaligned accountability system in schools, after the reform. The delegation of autonomy, the sense of responsibility and the accountability means appear to draw from different cultural perspectives. While the reform calls for more autonomy, individual responsibility and power to parents and pupils, the real functioning of schools still remains with the egalitarian and collective ideals.

The paper will be structured in the following fashion. The first section presents a brief analysis of the Italian School Autonomy Reform, while the review of the relevant literature and the description of the theoretical framework that informed the study will follow. The third section detects the research issues and the methodology used. The fourth section describes and discuss the system of autonomy, responsibility and accountability of school managers and teachers, and the resulting web of accountabilities. The final sections present some reflections, and practical and theoretical implications of the findings.

2. The Italian school system reform: an overview

School management has become an important issue in terms of political debate. Indeed, economic and social developments have changed the role of education within many countries. Most of the educational systems in the OECD countries were designed for industrialised, stable and protected economies. Nowadays, the international and European integrations lead to the need of a new society based on knowledge and information, and where people learn throughout life. The focus on education by the government is thus consequence of both the wider attempt to introduce NPM reform in public sector, and trigger its relevance at the economic and social levels.

As far as Italy is concerned, the education system is normally referred as public education. Private schools account for a small percentage, hence public primary and secondary schools account for 93.2% and 94.2% of the total amount of students, respectively (Department of Education, 2003: 25). Since World War II, in Italy, there have been many attempts to reform the educational system, but few
Table 1
The school reforming legislation: the implicit consequences.

<table>
<thead>
<tr>
<th>Pressures on performances and financial management</th>
<th>Pressures on competition</th>
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<tr>
<td>- D.lgs 59/1998 increased the responsibility on managers for school performance and financial position.</td>
<td>- L. 59/1997 and DPR 275/1999 gave schools the autonomous status. Schools can introduce new curricula in their educational offer.</td>
</tr>
<tr>
<td>- L. 59/1997 and DPR 275/1999 devolved budget management functions, financial autonomy, and made obligations for schools to prepare an Educational Prospects.</td>
<td>- DPR 233/1998 introduced dimensional limits to maintain the autonomous status.</td>
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<tr>
<td>- DPR 233/1998 introduced dimensional limits to maintain the autonomous status.</td>
<td>- L. 62/2000 introduced the concept of national school system, regardless the private or public nature of the schools involved. Public and accredited private schools compete for students and public funding.</td>
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succeeded in having a general impact. Previously, reforms were implemented by authoritarian government, without passing through the Parliament, namely the Casati Reform (1859) and the Gentile Reform (1923). This situation leads to a political consideration regarding the need of a political stability and strength in order to bring about a systemic reform of the educational system. Since the first Parliament, in 1948, Italy has had 46 different governments and 31 different Education Ministers, of whom only two remained in office throughout the legislature. As education is one of the most powerful symbols of the state, it is hardly surprising that the foundations of the system were laid during periods when the desire for unity was particularly strong.

Yet such a centralised approach, according to the advocates of the reform, did not allow sufficiently for responsibility at the school level for what children learn. Nor does it allow regions or provinces to take into account local requirements and local traditions, which are considered as an important part of the school curriculum as is the national core curriculum (Bottani, 2002).

The Italian educational sector has been under scrutiny through a reform process, from 1997, aimed at transferring financial, organisational and functional autonomy to school sites. The reform has been defined as “school autonomy reform” (SAR). Its main principle is expressed in the words “institutional autonomy” considered as the gateway to improve the overall performances of the system. The latter have been criticised extensively by the new Minister of the Education, following the results of two OECD’s reports (OECD, 2002a, 2002b). The international statistics, indeed, reveal a national school system with low educational performances, low efficiency (number of students per teacher over the OECD’s mean, and number of teaching hours per week below the OECD’s mean), low motivation of the personnel (salary below the OECD’s mean and career’s scheme based on the age).

Following long political and social debates the reform come to a conclusion by the end of the 1990’s century. The main steps can be summarised in the following Table 1. The rationality behind such educational reforms is to give more autonomy over decision-making to schools as a way of increasing innovativeness and responsiveness to pupil needs. Advocates of schools-based management argue that schools should be granted a relevant level of autonomy in making decisions about curriculum, finance, resources, staffing and policy. In several countries (New Zealand, Australia, the USA and to some extent the UK), there was a widespread acceptance of the belief that education would be better off by dismantling of bureaucracy and imposing a market type mechanisms (Pusey, 1991). Decentralisation and/or devolved management of schools have been adopted widely, since the ‘90s, in many countries, not always with the same intent (Deem, 1994).

Despite the reform rhetoric of autonomy towards schools, the education system in Italy is still heavily centralised with wide controlling powers of the Department of Education, University and Research (DEUR). In particular the DEUR is in charge of: the definition of the national curriculum, even though after the autonomy reform, schools can modify the national curriculum up to 15% of total annual hours, introducing new curriculum; the funding of schools; the appointment of school managers through the regional educational offices; the enrolment of teachers, administrative and auxiliary staff; the delivery of support services through administrative offices based on a Provincial basis.
As happened in other industrialised countries (Smyth, 1993), the SAR produced a shift from a supply-led system to a demand-led system. As such, Italian schools operate in a dynamic environment in which schools compete in order to attract higher numbers of pupil. This is a dramatic cultural change that was not explicit in the reform, but hidden beyond the other more attractive argument, such as autonomy and educational innovation.

These competitive tensions are driven by some main factors: the school funding formula based on dimensional elements; the demographic trend with a stable student population, or even decreasing in some area; the dimensional limits for autonomous schools, with the risk of closure or merger with other near-by schools; the increased number of school educational offer; the reducing resources for integrative activities and capital investments; increased expectations by students, parents and society as a whole.

The analysis of the legislation leads to the consideration that schools may be put under increasing pressures for performances and competition to attract increasing numbers of students. The funding system is based on a formula that takes into account the number of pupils and of teachers. Since numbers of teachers are dependent on numbers of pupils, the latter is the main allocation variable. This may mean that the more the students, the more the funds the school receive. On a personal basis, the wage of school managers is also dependent on the dimension of the school. Such a structure, as highlighted by previous study (Broadbent et al., 1994), support the principle that successful schools will attract more students, producing a linkage between the resources delegated to the school and the educational ‘output’ through the mechanism of parent-choice (p. 256).

However, the SAR brought about deep changes from the taken for granted values, principles and behaviours: e.g. the life-world. What has occurred is that the rhetoric of autonomy was placed within a context of maintained or even reinforced centralism. SAR can be labelled as a limited discretionary devolution (Smyth, 1993: 4) in which schools are autonomous as long as they are managed within approved formats and overall government policy and framework.

Government is “steering at a distance” in the masked attempt to devolve power together with responsibility over poor performance.

The blame for bad results will be directed to the school management and misuse of autonomy. Indeed, it suffice to underline the fact that schools can not choose teachers, neither the administrative and support staff. Moreover, the curriculum innovations are limited by the final examination that is based on the national curriculum, making risky for schools to differentiate the educational content. The SAR risks to achieve some unstated results (Bracci, 2006): (a) shirking state responsibility for providing an equitable and quality education, (b) and treating schools as if they were convenience schools, far from educational issues.

3. Autonomy, responsibility and accountability

The international trend of reforming the school system based on higher degree of autonomy to schools, goes hand by hand with a call for extended accountability. In a centralised system schools can be held accountable for legality and probity of their decisions and actions, but not for the results and performances achieved.

The absence of accountability on educational results does not mean schools and teachers are not interested and responsible on that. On the contrary, the concepts accountability and responsibility, although similar in appearance, entails different meanings and perspective. Schlenker et al. (1994) consider responsibility as a component or factor within the broader concept of accountability. While accountability relates to events and results placed both in the past and the future, responsibility refers only to the present (Olson et al., 2001). As a consequence, responsibility binds together the past and future content of accountability through the decisions and actions delivered in the present (Hoskin, 1996). Responsibility has been defined as “the personal causal influence on an event” (Cummings and Anton, 1990: p. 262), it implies stewardship in the proper use of things or the achievement of objectives charged to a person (Hoskin, 1996). Any particular event or results can thus be ascribed to a person or a group, regardless that felt responsible or being made accountable. Indeed, someone can be held accountable to a principal, but he/she cannot feel responsible for the consequences of his/her actions and decisions. Responsibility needs to be accepted by someone, both formally or informally. In
conclusion, felt responsibility is an internal path, while accountability is the external, social and public process (Frink and Klimoski, 1998: 9).

Accountability may impinge upon the real degree of which an institution can exercise the full range of self-control and decision afforded by the reform. Institutional autonomy and public accountability stand as inalienable principles, and it is not surprising is at the base of the Italian school system reform and of many other countries.

The mechanisms of steering and regulation of the system have tended to move away from the model of strong centralised state control in favour of increased institutional autonomy, the introduction of quality assessment systems and an increased demand for institutional accountability.

Autonomy, responsibility and accountability reveal a tight relationships and connections: individual or social responsibility can be effective only if autonomy to take decisions and solve problems are given. At the same time, to be accountable, an individual need to be autonomous in the sense of having the possibility to achieve the given objectives and be held responsible. On the other side, autonomy with no accountability may lead to de-responsibility in the organisation, although there is some form of control either formal or informal (Frink and Klimoski, 1988). Responsibility would then presuppose autonomy and a monologic global orientation of “recognised validity claims”.

In particular, in contexts where it is hard to measure or value what is being exchanged – such as schools – informal means can be effective alternatives, like trust (Alvesson and Lindkvist, 1993; Ouchi, 1980). Trist and Bamforth (1951) argued about the coordinating role of a “responsible autonomy” given to work teams in fulfilling specific tasks or functions. Trust, in this sense, is considered as able to reduce complexity, and therefore is an organising factor. Responsibility is, thus, a social construction. A group or an individual to be an organisation actor, it must constitute itself as an entity that is granted the right, by its neighbours, to enter into contractual relations with other entities.

Schools appear to fit the idea of an organisation archetype depicted as a loosely coupled organisation, or organized anarchy, where the controlling formal mechanisms are limited to the legal and probity layers (Cohen et al., 1972). In such organisational endeavours the traditional economic model of rational choice and behaviour is incomplete to explain patterns of actions (Cooper et al., 1981). Effectiveness and performance control are left to informal mechanisms such as community of practices in which professional standards are set and disseminated. In such groups accountability is exerted without formal accounting tools, but with informal one. The community of practices may become the “significant others”, in Mead’s language, or “clans”, with Ouchi, which trigger the emergence of self reproducing existing attitudes, values and norms. As such, accountability systems in organized anarchy may not find in accounting and formal reporting the most suitable tools of control and evaluation.

Accountability has also strong cultural implications. Indeed, although all social systems have accountability mechanisms in order to attain legitimation, the means used may differ substantially. Indeed, the cultural configuration of an organisation impact on the way external and internal accountability is exercised (Gelfand et al., 2004). Individuals in a society or in an organisation are educated in ways that mould their expectation for other individuals, groups but also organisations and other collectivities.

Each social system, thus, is characterised by several vertical and horizontal layers, tight together by a cognitive map, which specifies the expectations and obligations among elements. Accountability provides the mechanisms and technologies through which order and coordination are maintained, of which accounting is one of these, sometimes not the central one (Munro, 1995). The responsibility and accountability relationship may result in the interplay between variety of formal and informal mechanisms (Lindkvist and Llewellyn, 2003).

4. Accountability in schools

Accountability is a distinctive and universal feature of what it is to be a compelling part of any social system. It allows to make visible and intelligible to others the behaviours, results and experiences of individuals, groups and organisations as a whole. The way and technologies through which accountability manifests is not uniform, it is contextual specific since it is constrained by culturally distinctive frameworks. As a consequence, the accountability processes and technology used are articulated in a way to produce relevant and meaningful data. Katz and Kahn (1966: 36) affirm “much of the energy
of organisation must be fed into devices of control to reduce the variability of human behaviour and to produce stable pattern of activity”. Accountability serves as a way to external legitimation and to foster the effective functioning of organisations.

Defining accountability means answering the following questions: who is accountable? How are the elements connected? Many parties in an organisation may be held accountable, formally, or feel accountable, informally, for something to another party. These parties may be organisations, groups, division, dyads and individuals. In the institutional setting of the Italian schools, the elements may be represented by the Ministry, the Regional Education Office, the school manager, the board of teachers, the teachers, the class board and the teachers group.

Adopting a hierarchical accountability model, based on a principal–agent perspective, the accountability system can be represented as composed by different layers (Table 2). The first is represented by the relation between the society as a whole represented by electors, students, parents and taxpayers (principal) and the Ministry (agent) that is in charge to definite appropriate education policy and is accountable on its effects. The second layer involves the Ministry (principal) and the regional or local level (agent) that are accountable for implementing the education policy. The relation between the regional or local level (principal) and the schools (agent) represent the third layer, with the schools accountable for the implementation of the educational performance achieved. Besides, schools are now made accountable on the way resources were allocated and used and the results achieved with them.

In such a system everyone becomes an accountability holder, with the single school (Ladd, 1996: 11) or even the class-room or single teachers seen as the most appropriate unit of accountability. Teachers become the agent accountable to the school manager, but also to the pupils and teachers.

### 4.1. The accountability web

A hierarchical accountability system, as the one described, is in reality more complex in their functioning and ways to manifest. It involves an actor or agent in social context who is subject to observation and evaluation by some other actor. Observation and evaluation are carried out comparing behaviour and results against standards and expectations leading to the activation of rewards and punishment mechanisms.

Accountability is not only a vertical, mechanical and technological system, it could be formal and informal, and involve lateral communication and accountability. As Munro and Hatherly (1993) put it, devolved organisational settings may foster the constitution of lateral communication and lateral accountability. In such situations self accountability or accountability among peers may represent efficient form of control and coordination. In knowledge intensified work, peer communication is important to form competence-based trust and situated responsibility detached from the formal system of accountability (Jönsson, 1996).

Hence, understanding accountability only through a hierarchical, rational and mechanical manner is limiting, since individuals and organisations also develop systems of lateral accountability. The latter support and regenerate sluggish systems of hierarchical accountability through formalised, or not, systems and relationship like team working or cross-level connections among the parties. Agency is a necessary precondition for responsibility and accountability, but also for the constitution of self-regulation and controlling mechanisms in situated autonomy.
I argue that adopting a more cultural-based approach is more effective in understanding the real functioning of accountability in school and the impact of reforms. Lindkvist and Llewellyn (2003) demonstrate the importance of organisational and cultural circumstances, and in particular where the activities are conducted in a context of severe complexity and input–output uncertainty. In this paper I adopt the notion of accountability web defined as a cognitive map which specifies the expectation and obligation among elements (Frink and Klimoski, 1998).

While hierarchical accountability tend to be found in similar manner among organisations, lateral accountability and the type of cross-level relationships are highly contextual a may be differ among social systems. As put by Gelfand et al. (2004), an individual may perceive to be accountable to the organisation only through his immediate work group, but also to his/her colleague, or even feel accountable to him/herself.

In the attempt to describe an accountability web in school contexts, it is necessary to integrate the roles and functions previously identified. In the Italian public sector schools two more party are involved: the class board and the work groups. In class board take part all teachers working in a single class and it has a coordinating and controlling role in the education choices and organisation of activities. Moreover, teachers of the same subject are grouped together in work groups with the informal responsibility to define common curriculum and teaching methodologies. Within every organisation various roles and functions exist, and the required coordination implies that there may be substantial overlap in the persons or constituencies to whom one feels accountable (Frink and Klimoski, 1998).

In an accountability web, as shown in Fig. 1, an individual may perceive to be directly accountable to his/her work group, but also to her/his co-worker and only indirectly to the teacher’s board or the school manager. Gelfand et al. (2004) argue that the direction, intensity and technology means of the accountability web differ in different social systems in relation the type of cross-level relationships.

Social systems, thus, may differ by the amount of hierarchical and lateral connections, on their direction and strength. The direction of the connections may unidirectional (party 1 is accountable to party 2), which is typical of a principal/agent relationship, bidirectional (party 1 and party 2 are mutually accountable), but also self-directional where party 1 is accountable to itself.

The strength of connections refers to the clarity of standards and the number of rules and obligations in a web. In the case in which standards of performance and behaviour are clearly stated and understood the accountability connections entail a high strength. Deviations from expectations are rare and objectively identifiable. There is thus little room for negotiation between the parties. Whereas, in the case of weak (or loose) connections due to low clarity of standards and expectations, negotiations among parties in terms of the role in the relationships are possible and, thus, the nature of the accountability web.

Fig. 1. Example of accountability web in a school setting.
Table 3
Cultural traits and impact on accountability web.

<table>
<thead>
<tr>
<th>Accountability characteristic</th>
<th>Cultural dimension</th>
<th>Consequences</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type and number of cross-level connections</td>
<td>Individualism</td>
<td>Little number of cross-level connections</td>
</tr>
<tr>
<td></td>
<td>Collectivism</td>
<td>High number of cross-level connections</td>
</tr>
<tr>
<td>Strength and pervasiveness of connections</td>
<td>Tightness</td>
<td>Many standards, norms and severe consequences</td>
</tr>
<tr>
<td></td>
<td>Looseness</td>
<td>Little and informal standards, low consequence</td>
</tr>
<tr>
<td>Direction of connections</td>
<td>Hierarchy</td>
<td>Prevalence of unidirectional connections</td>
</tr>
<tr>
<td></td>
<td>Egalitarian</td>
<td>Prevalence of bidirectional connections</td>
</tr>
</tbody>
</table>

Clarity of standards is connected to the pervasiveness of the connection between two parties. For the latter we intend the number of rules and obligations that one party has to the other. A very large number of standards entail a high pervasiveness, by virtue of the amount of expectations between the parties.

The conceptualisation of accountability as a role-relationship is helpful in order to analyse the consistency of the accountability webs within and organisational system. In changing institutional settings this is even more relevant, since reforms may produce some forms of misalignment. The result would be the rise of conflicts and confusion among individuals, groups and organisations (Frink and Klimoski, 2004).

Gelfand et al. (2004) describe three types of alignments: structural alignment, web alignment and organisational alignment. Structural alignment refers to the extent to which subjective perceptions of accountability collide with the structural conditions in the environment. Web alignment, instead, is the coherence among individuals and groups’ accountability webs. For example, the extent to which an individual’s accountability web is similar with peer-level individual in the organisation. Finally, organisational alignment is the collective perception of who is accountable to whom and with what strength and pervasiveness.

Accountability systems depend largely on the culture of social systems in which they operate. Adopting a more cultural-based perspective, Lindkvist and Llewellyn (2003) provided an interesting development of the responsibility/accountability framework. They concluded that “also circumstances of a cultural or other institutional link may exert a strong influence on the senses that will actually develop in a specific context” (p. 271). In this sense, accountability processes and technologies vary in time and space, according to the localised situation and culture.

Gelfand et al. (2004) develop a framework based on the three primary cultural dimensions (Triandis, 1995), namely: individualism/collectivism, cultural tightness/looseness and hierarchy/egalitarian. Individualism versus collectivism refers to the type and number of cross-level connections. In individualistic cultures, accountability generally rests upon individuals, rather than groups or organisation as a whole. This conception is similar to the individualising and socialising tendency of accountability (Roberts, 1996). Broadbent et al. (1999) showed the utility of the concepts of individualizing and socializing accountability (Roberts, 1996) in the context of schools. The former is a process of making visibilities and holding individuals accountable with the risk of separation and alienation of individuals from the organisation (Townley, 1996: 579). For Roberts (1996) an individualising tendency is a situation in which individuals operate with a state of preoccupation with how the self and its activities will be seen and evaluated by others. Normally, this is also mediated by hierarchy. The socializing accountability, whereas, is a process of making visibilities and holding groups of individuals or whole organisations accountable.

Tight cultural endeavours are characterised by strong connections among individuals and groups. Whereas, in loose cultures accountability connections are not well defined and standards tend to be implicit rather than explicit. In tight cultures standards of conduct are many, as well as norms, and deviation from them leads to severe consequences (Table 3).

The last cultural dimension relates to the direction of accountability connections. In hierarchical cultures, connections tend to be more unidirectional, with a diffuse presence of principal/agent relationship. Whereas, in egalitarian culture the accountability connections are bidirectional involving a relationship through which standards are shared and defined.
5. Research issue and methodology

The changes involving the Italian education system offer several opportunities to develop research activities. This is particularly the case when changes involve the management, the responsibility and the accountability of public sector organisations (Broadbent and Guthrie, 1992).

Given the new institutional framework depicted in the previous section, the current study is aimed to understand the reform impact on the accountability of school. At first, the official documents at the level of the state, region and schools were examined. The attempt is to analyse the changing mode of accountability of schools. In doing so, the paper will seek to provide an account on the way schools and individual have been called to account for their performance. I look at the implications and consider the possible effects in terms of coherence of the accountability mode introduced by the reform.

Second, I focussed on the micro-level, on the way internal accountability webs modified, after the reform.

The methodology will be then developed through case study research. As suggested elsewhere, case study research can represent an important method for theory construction, particularly in exploratory research (Roberts and Bradley, 2002: 28; Cooper and Morgan, 2008).

Case studies were carried out in three secondary schools (one Lyceum, one Technical and one Vocational) of different dimensions (1,040, 540 and 680 students, respectively) from 2003 to 2005. The school sites were selected in order to capture the nature of secondary education in Italy and the socio-economic differences among the different kind of schools. Glaser and Strauss (1967) suggested that theory construction is enhanced when the higher the difference among cases. Indeed, lyceums are considered to attract the wealthy social classes, while Vocational Institutes the lower social classes (OECD, 1998). In relation to the school location, all of the three were in the city centre.

The case study adopted the following research methods: documentary analysis, direct observations, informal interview and formal interviews directed to the School Manager and his/her Staff (on average formed by two teachers), the teachers with organisational responsibilities (on average a number of 5) and the Administrative and Financial Manager. In total 30 interviews were taped, analysed and then feedback on the analysis was obtained from the interviewees.

6. The reform and new accountabilities

Accountability, as a system of rights and obligations (Schweiker, 1993), does not just entail justifying one’s actions to other, it also involves a process of clarification of one’s own identity (Townley, 1996). In the Italian public sector, financial accountability and the respect of norms are the most common area in which agents are called to give accounts. This is reflected in processes of financial audit designed to verify that there had not been misappropriation of funds or frauds. With the advent of NPM there have been some tensions in modifying the accountability subject and object, requiring a progression up the ladder of accountability (Stewart, 1984). This has resulted in a reforming process, often accounting based, setting new responsibilities and new accountability technologies between the agent and the constituencies. As a consequence, the changing external accountability system may have an impact on the internal accountability system, in the culture and more generally in the life-world of the organisation (Broadbent et al., 1994).

Changes in the forms of accountability, however, seem to have attracted most of the interest in policy making. This was justified by the logic that who delivers a public service must be held accountable of the performance achieved. As such, schools, school managers and teachers should take up responsibility of their work. However, this seems to be a simplified logic in an attempt to delegate responsibility from the centre to the periphery without a mutual reflection of the accountability structure and process (Behn, 2003). Cerase and De Vivo (2000) describes the importance of the relationship between the centre and the periphery, to interpret their roles and the effect of the reforms. They conclude that, in the Italian case, there is the tendency to devolve responsibility to local managers that are without autonomy, and autonomy without control.

The reform attempted to change the previous status of discretionary responsibility legal audit and financial accountability, opening up schools towards different stakeholders. Previously, public schools were accountable only to the Provincial Educational Office (PEO) which was responsible for
head teacher appointment and budget allocation to school. The accountability was oriented to the present with little or no discussion of the ex-post financial and educational performances: the concern was on probity and legality accountability. The PEO represented a buffer between the school and the other interested subject, no autonomous decision was taken by schools without its formal or informal approval (Bottani, 2002). The PEO is now transformed by the reform in an administrative office with little decisional power on schools. The latter deal now with several stakeholders, in particular:

1. Regional Educational Offices (REO) responsible for the appointment and the evaluation of school manager;
2. Local authorities (Municipalities and Provinces) in charge of the organisation of the local school network, respectively for primary schools and secondary schools;
3. Students and parents represent the “users” of the educational services;
4. Unions relate directly for local contractual agreement. School manager is in charge of the industrial relations.

The appointment of the school managers by the REO represents a key innovation introduced by the reform. School managers are accountable to the REO for the overall performance of the school, in terms of financial, organisational and educational achievements. This is clearly a move to a contractual based form of principal–agent accountability in a field where it is, arguably, inappropriate, such as in the caring profession (Gorz, 1989). The accountability changes could be viewed either as an attempt to introduce new values and principles in areas in which it is unsuitable, or as their democratisation (Broadbent et al., 1996). Indeed, Power (1992) argues that calculation in organisation may provide some notion of equality and objectivity, enabling the democratic process. Of course, this is not possible to state a-priori, and should be investigate in the fields of application.

However, public sector schools may lack of micro-technologies for producing an accountable and calculable subject, and performance indicators. Professional organisations, in particular schools, with ambiguous technologies, produce loose coupling effects (Weick, 1976), protecting themselves when faced with demands for increased accountability. There is, thus, a friction between the strategies for producing the “accountable subject” (Townley, 1996) and the search “for the organisation to be unaccountable” (Hopwood, 1984: 183). In such organisational setting, accounting may not represent the most effective technology to control and coordinate actors, while communication and other informal mechanisms are developed.

Financial accountability and control on legality and probity still represent the main, if not the only, objective of external controls. The Ministry, through the Regional and Provincial Education Offices, audit the financial reports and the accounts of school. The financial management of schools, however, is the responsibility of the administrative staff and school manager.

In the following paragraphs school managers and teachers’ responsibility and accountability are analysed informed by the participants to the research. Then, the accountability web is described highlighting the consequences of the reform in the accountability systems of schools.

6.1. School managers’ autonomy, responsibility and accountability

If autonomy gives greater decision-making power to school managers and teachers over educational and organisational issues, then evaluation and accountability become important parts of a school reform package.

The reform delegated at school level the management of budgets (except personnel), with responsibility to the school governing body and school manager. At the moment of writing, the school governing bodies see a relevant role for the school manager, who is in the position to steer or to take directly all the strategic and also operational decisions. The governing bodies of schools are:

1. Board of teachers in charge of the educational decisions. Normally, the chair of the Board is the school manager.
2. School Board in charge of the administrative decisions, e.g. budget and financial statement discussion and approval. It is not rare to see the school manager, the only permanent member with the financial director, take the role of chair.

3. School manager in charge of the organisation of the school activities, he/she is the legal representative of the school. He/she is supported by a team of teachers (between 3 and 5 according to the dimension and the resources of the school appointed by the school manager) and the financial director.

In the governance context of the Italian school, this could lead to a separation between the school managers and the organisation as a whole. The REO appoint school managers to school without any type of discussion with the local school governing bodies. This is recognized as one of the main weaknesses of the governance system. Despite the autonomy reform, the most important governing subject is chosen centrally, with no accountability rights towards the local and school interested parties. Besides the school managers have little or no accountability duties towards the governing bodies of the schools. The latter, at the moment of writing, have limited power over the school manager. This problem emerged clearly during the interviews, teachers are worried about the lack of internal accountability and extensive power of school managers. The latter, not the schools, seemed to have gained the most by the reform:

"my view is that the autonomy is not for the school as a whole, but mainly for the managers. The Board of Teachers and Teachers did not have any additional benefits in terms of power and autonomy" (Teacher3–Vocational).

The concept was reinforced by other teachers interviewed:

"he (ndr. The school manager) can now do whatever in his will" (Teacher11–Lyceum),

"as teachers, we don't have any formal power to act against the school manager. Usually, the decisions are already taken before starting the school board or the teachers' board, there is no real discussion" (Teacher2–Lyceum).

The increased autonomy of schools fostered change on the accountability and control instruments, moving from bureaucratic control and legal forms of responsibility. In order to discuss this issue, I separate the analysis in two levels; central and regional (Fig. 2).

The central government still maintain a strict control over funding and formal control on probity and legality. The Department of Education is in charge of the performance of the whole school sector, and will focus on National and European priorities. In 2002, the INVALSI (National Institute for Educational Evaluation) was created to be in charge of the monitoring of overall performance of the Italian school system. The assessment exercise recently has become compulsory for all schools and will allow the government to evaluate the performances of single schools compared with the others. At the moment of writing, the discussion over the use of such information and the effects on schools are open. Informally, the government produced a national ranking of the school based on educational performances.
However, it is not yet clear the strategy the government is going to follow in both the continuing of the INVALSI assessment, whether or not using for accountability purposes or financing purposes.

At the regional level, REO appoints the schools manager, choosing from a list of certified teachers who attended and passed a course/concourse. Teachers willing to become school manager have to pass an examination and fulfil some conditions (curriculum, age and so on). According to the reforms and the CCNL 1999 (National Collective Contract Agreement) school managers are responsible for the performance of schools, and REO proceeds on evaluating the results. In case of very poor results they might even risk their position. Of course, as school managers are teachers with managerial duties, they will then go back to teaching.

The reform gave school managers the main responsibility to deliver change, to guarantee a sound financial management and to improve educational performances. School managers have become the “accountable subject” (Townley, 1996) towards the Ministry through the Regional Educational Office, the one to blame, leading to a shift from fiduciary and professional evaluation to performance based control and measurement. Accountability has the consequence of acknowledging self that could lead to a transformation and a detachment between the self and the organisation. As commented by a school manager:

“Sometimes I feel like a lightning rod. I try to delegate responsibility to some teachers, but the only one accountable toward the Regional Education Office is me” (School manager 3).

The regional educational offices are discussing with the school manager’s union about the performance measurement system. The REO, thus, might direct their attention to the control of individual performances, and in case of unsatisfactory results, they may even intervene by removing the school managers. However, as far as it is possible to know in the time of writing, the evaluation process of school managers will not be based just on objective standards, but on an assessment approach where evaluators and evaluated will reach a common judgement. This is supportive of Guthrie and English’s (1997: 162) position for the need in performance assessment of competent external, disinterested auditor, in particular when dealing with evaluation of professionals. Moreover, accountability in a public school system appears a more complex issue and needs a comprehensive intervention based on mutual and collective responsibility (Behn, 2003: 62–64).

However, such a situation might create individual visibility and formal or informal manager’s rankings at regional level (Broadbent et al., 1999). The process of enrolment of school manager is based on a contractual type relation, and should be based on capabilities and performances. The informants of the research underlined the risks of such an approach, confirming the dangers of the use of “spurious surrogate measures for complex goals” (Broadbent et al., 1996):

“The ministry is striving to increase the efficiency of schools. They want bigger schools, large classes and increasing educational outcomes. Taking apart the rhetoric of such discourse, the only rational is on the reducing the costs of teaching” (School manager1)

The accountability and incentive schemes take a straightforward assumption that the more enrolment a school achieve, the higher its educational quality. As a consequence, the financing of schools are related to the number of pupils and teachers, and the pay of school managers are proportioned to the dimension of the school. No quality assessment, nor educational achievements are taken into consideration.

As suggested before schools may be put under increasing pressures for performances and competition to attract increasing numbers of students. This worry was expressed by several teachers interviewed:

“The risk is to have an uncontrollable increase of the supply, without real contents’ innovation. This will lead to competitive tensions not centred on educational innovations” (Teacher2)

“The school manager is now more attentive to their external visibility and to marketing activities, but in the long run this is a sum-zero war, and the students will take the worst of it”. (Teacher5)

The reform introduced a more contractual, principal–agent framed, mode in the accountability process regulating the relationship between the REO and the school manager. This was an area that
was not previously touched by such a logic. The new form of accountability for school managers is contractual, his/her incentives based on economic measures. The latter represent the visibilities towards whom concentrate the attention, while downgrading the importance of the invisibilities, such as qualitative measures (Broadbent et al., 1996: 280). As suggested by Power (1992), modify what is made visible or invisible is a natural evolution of society and organisation. However, when visibilities are created at the expenses of what cannot be measured in order to change the nature and values in certain areas some dangers can be envisaged. In particular, the “intrusion” of economic contracts can lead to value conflicts, especially in the caring profession (Broadbent et al., 1996).

6.2. Teachers’ autonomy, responsibility and accountability

The teacher profession in Italy is granted by the Constitutional right of “autonomy” in the delivery of their duties. It does not mean that they are completely autonomous, since they have to abide to rules, norms and internal regulation. Teachers’ autonomy, in this sense, has to be considered a form of moral or ethical autonomy, that can be found in Kant’s discussion about ethic (O’Neill, 1993). The Italian Constitution states “arts and sciences are free as well as their teaching”, meaning that teachers have the power to exercise their profession with a certain degree of autonomy and independence from other individuals, groups or other social systems. The autonomy can be limited to certain matters (e.g. educational and methodological choices), constrained by other institutional, contractual arrangements. The autonomy and responsibility of teachers, thus, is not related to some form of contractual or agency relationships, as it is the case of the school managers, but it is situated on a moral and ethical plateau.

Teaching, as a caring profession, is considered as a social institution and refers to a “higher principal” (Laughlin, 1996), or “bigger schemes of things” (Sinclair, 1995), which may clash against other “principals”, such as School Managers or the Government.

During the interviews emerged how most of the teachers felt responsible for the outcomes achieved, even though no hierarchical accountability means existed:

“I am personally responsible for the outcomes students achieve, I do not see how some for of managerial control can improve that. I am accountable first of all to my colleagues, to the students and parents and the society as a whole” (Teacher 16).

In this sense, responsibility exists with or without some formal process of accountability, calling for some ethical behaviour that is not dependent on the technologies in organisations.

“I do not need the school manager to make me more responsible towards the pupils, than I do now. The school managers has to support our activity in terms of organization and investment” (Teacher 12).

Lateral and peer accountability between individual of equal status is an open-ended process of making sense, where hierarchy intervenes in limited scope (Roberts, 1991). Munro and Hatherly (1993: 386) argue that in situated judgement context, individuals tend to account to themselves, and not for themselves. This is particularly the case for highly knowledge intensive work. Participants confirmed the presence of a sort of communal sense of responsibility and form of accountability among peers. She stated:

“The class and the single students become the reference point of discussion between I and my colleagues. The open-ended communication is at the base, through formal meeting, but also informal means when we meet at the common room for example” (Teacher7–Lyceum)

Communal accountability exists in situation in which there is a high value alignment among individuals, and trust is used as a coordinating means (Broadbent et al., 1996: 274–276). It avoids the use of contractual privileging informal means, and formal control on probity and legality.

This situation, somehow, contrasts with school-managers power and autonomy described in the previous paragraph. The teachers’ autonomy limits the possibility for school managers to measure, account and intervene in case of failing teachers or poor educational performance. Schools, indeed, do not appoint their own workforce, who responds directly to the school manager only for matters related
to the organisation and use of resources. As a consequence, while school managers are held contractually responsible and accountable for the overall performance of the school, individual teachers and administrative staff are not.

This situation generates condition for frustration among school managers, but also value conflicts not existing before the reform. This situation emerged clearly during the interviews of school managers:

“Teachers’ evaluation is fundamental for the schools system. If in a firm is the general manager who evaluates his/her employees, why it is not possible in schools for the head-teacher, obviously with controls, (…) if my performance is evaluated, why can I not evaluate who is under my responsibility, the school manager knows the teachers’ activity and how they perform it, and since he/she is also a teacher, he/she is competent for doing it” (School manager 1).

In this sense, school managers feel the need to share or devolve their responsibility, and somehow look for the same to blame for the poor performance of the schools. As argued by Roberts (1991: 360), school manager (“the individualized self”), may search for more autonomy and ways to assert values and power along the hierarchy:

“How can I be responsible of the school performance, if I do not have any formal power to assess and to act against poor performances of some teachers. That is something causing high level of stress in managing schools” (School manager 3).

The detachment between school manager accountability and organisations’ control is fostered by the lack of internal control and formal accountability systems. In this sense, teachers’ union are against forms of performance related pay or other performance based assessment. They feel the danger of simplifying the complexity of the outcomes they produce, and to reduce their intellectual autonomy.

“I am a union representative and my opinion is that teacher evaluation is not viable in the actual system. The setting of strict standards would damage the professional autonomy guaranteed by teacher. Moreover, this would be against the egalitarian principle that this at the base of our system. We feel accountable to the society as a whole in fulfilling our duty” (Teacher 5–Technical).

Others recall the constitutional principle of “evaluation can be used to refrain our educational and intellectual autonomy” (Teacher 14).

This leaves open the quest of if and what type of evaluation and accountability for teachers. I agree with Boyd and Crowson (2002) that in schools there is room for tight coupling as well as loose coupling, and for hierarchical as well as collective and participative means. Of course, there is a need for some control in organisations, to ensure efficiency and effective delivery of services, as required by the society. At the same time, autonomy is not in contrast with productivity, nor it is with responsibility. Treviño (1986), taking from Rotter (1966), observed that ‘locus of control’ is related to the willingness to assume personal responsibility for the actions taken and their consequences. The locus of control can be external, meaning that the individual does not feel responsible for the results, or internal where the sense of responsibility over an outcome is perceived and may be high. The consequence is clear, an individual with an external locus of control is unlikely he/she will feel responsibility for the outcome of the actions taken (Treviño, 1986). It is, thus, important to understand the systems of accountability and responsibility in order to avoid perverse structure of incentives with negative consequences for the efficiency and effectiveness of the outcome.

6.3. The accountability web’s dualism

In this section, the accountability systems of school managers and teachers are represented using the accountability web conceptual framework (Fig. 3). To interpret this setting, it comes to help the concepts of collectivistic and individualistic cultures.

Indeed, the reform has created a hierarchical form of accountability and control between the REO (the principal) and the school managers (the agent), while maintaining a more traditional egalitarian, lateral form of internal accountability and control between the school manager (the principal) and the
rest of the organisation (the agent). The Italian school reform, thus, seems to lead to a dual situation, with two layers of formal accountability, (1) the external accountability system and (2) the internal accountability system.

Using Gelfand et al. (2004) framework, the inner cultural accountability configuration (the one among school manager, governing bodies and teachers) of Italian schools can be defined as collectivistic/loose/egalitarian. As a consequence, standards of conduct are implicit and comparatively fewer, with a moderate presence of cross-level connections. Moreover, standards clarity is low, teachers evaluation is considered not feasible and the only level of monitoring is based on legality and probity.

The accountability web results with a low organisational alignment. The latter is the extent to which accountability webs held individuals and groups are similar to each others. The school manager is entrenched in a hierarchical, individualistic system of accountability and think it appropriate to have also within the organisation. In particular, school managers have now a tight relationship and form of accountability with both the Regional Educational Office and the Parents and Pupils. As synthesized in the following table, three are the formal accountability means introduced, the Annual report and the Annual Educational Plan.

The already described annual school manager assessment deals with the past performance of the school and the actions taken by the school manager in order to improve it. It does not involve the organisation as whole, nor the teachers, and all the positive or negative consequences rests upon the school manager (Table 4).

Schools are accountable to parents/pupils in two different ways. In terms of performance accountability, parents receive at the beginning of the year the so-called Annual Educational Plan. It is a document dealing with the future, in which schools present the objectives of the curricula and

**Table 4**

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<td>Regional Education Office</td>
<td>Annual school manager assessment</td>
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<td>Parents/pupils</td>
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extra-curricula activities. In this sense it can be considered a semi-contractual arrangement between the school and the parents:

“the educational plan should be considered a form of contract with students, a statement of what it is intended to achieve and on which parents and pupils decides whether to enrol or not” (School manager 2)

The educational plan accounts then for the intended performance of the school, and in so doing it creates new visibilities. Some informants described the educational plan no more than a document that allowed to formalise, thus make visible, some activities and projects that were previously carried within the class layer:

“It did not change much in real. What is written in the educational plan was already done before. We just had to modify our habits in terms of planning the activities. Before, everything remained in the corridors, or in the common room. In this sense we learned to deal with some more work-sheet and stuff like that” (School manager1)

Another formal accountability means is represented by the annual report that is publicly available to the interested parties, like parents and pupils. Moreover, the school board’s composition sees, by law, the presence of a representative of either the parents (in primary schools) or both parents and pupil (in secondary schools). The school board is in charge to prepare and approve the annual report that is later controlled by the regional educational offices.

On the contrary, the teachers are not accountable to the school manager, or the parents through formal individualistic accountability means. Teachers believe in a lateral, collectivistic (or communal) system of accountability, as was in the past. In this sense, among teachers the web alignment is strong and cohesive to defend against attempt of colonisation of the life-world sphere by other ‘coercive' system-world mechanisms (Habermas, 1987). Especially, teachers and unions oppose to the introduction of performance evaluation systems, their constitutional autonomy and sense of responsibility. They claim the effectiveness of informal, loose systems of coordination and control.

In particular, accounting technologies have little or no role in managing the accountability processes between school manager and teachers and other personnel. Due to this lack of standards, the risk of conflicts is high, while the strength of reactions to violations of standards are moderate or low. Accountability and conflicts are managed through informal means, such as communications:

“the problems arising are solved in work groups with other colleague, or during the class board, avoiding the use of bureaucratic/hierarchical forms of control. To my experience, the communication and discussion with the colleagues are the most effective way to try to solve problem” (Teacher 4–Vocational).

Individual or group survival in school organisation is not dependent on accounting performances. Collaboration, personal and open communication among peers trigger the presence of a community with shared values and sense of responsibility (Lindkvist and Llewellyn, 2003). As suggested by Power et al. (1989: 28) “[t]he autonomous self is in a sense created and sustained through dialogue with other autonomous selves”. Reducing the scope of the autonomy can lead to a loss of communal sense of being, creating individualist type of teachers.

Work groups and the class board, in the analysis, appeared to become community of practice in which standards of conduct, norms and values are disseminated and routinized. It is a bidirectional accountability connections where standards, although not formalised in technical means, exists and allows coordination and control. Class board and work group represent the indirect connection between teachers and the school manager. Teachers do not perceive to be directly accountable to the school manager.

“I don’t think my school manager can evaluate whether or not my performance is sufficient. Every subject taught has its content and methodology and they can only be discussed among peers during work groups” (Teacher 3–Lyceum).

According to the accountability ladder proposed by Stewart (1984) teachers are accountable to the school manager mainly in relation to the legality and probity of their actions:
“I feel accountable to the school manager only for the use of the financial and physical resources of the school and achievement of the legal obligation of my contract” (Teacher 2–Lyceum).

The accountability connection between teachers and their peers and work group is related to the process or even the results achieved, not only individually, but mainly as a collective action. The relationships are tight, standards and patter of behaviour are clear, although not formalised, and the consequences could be relevant. This is more related to the sense of responsibility and of being part of a group, as expressed during the interview:

“in the work-group the teaching methodologies and the content of the curriculum are discussed and we all make efforts in achieving those standards, as they were professional ones” (Teacher 4–Vocational).

This was confirmed by the evidence that when a newly appointed teacher enter the school he/she is supported by the other teachers and/or work group:

“when a new teacher starts working we organise immediately a meeting in order to share with her/him the values, the technical and methodological choices. We are open to innovation, even though there is the attempt to maintain our principles and way to behave, that is also one of the reason why parents choose our school” (Teacher 12–Technical).

This cultural configuration of teachers is in contrast to the one characterising the school manager, whose accountability configuration is becoming individualistic/tight/hierarchical. In such a setting, standards are explicit, as defined by the REO, the relationship tend to be hierarchical and the alignment high with the Ministry. Money and power becomes the new mechanisms around which the school managers’ accountability and responsibility are build. They are given the autonomy and the power to manage the schools, while their pay is related to performance.

School managers will be evaluated upon standards and school performance and the consequence could be severe. Thus, Stewart’s (1984) ladder would find school manager on the performance accountability ladder, which is more individualistic and cybernetic mode of control. This put pressure and tension to school managers who feel unable to act and mould the behaviour of the organisation:

“I feel the need to intervene in a more effective way on the main weaknesses of the organisation. With the new contract, school managers may be dismissed in the case my performances are not under the standards. I don’t see why, I can not appoint and evaluate the personnel” (School manager 3)

This highlight the friction between the internal accountability web where school managers do not have the possibility to act and control on an individualistic basis, and the external one. At the same time, the other governing bodies (Teachers’ Board and School’s Board) do not have formal technology to control upon the school manager behaviour and result. School manager becomes internally self-accountable and interested more on his/her personal alignment with the external requirements coming from the Ministry and REO. Financial and performance accountability impact on the outer circle of the school (the manager), while the inner circles remain attached to traditional discourses and technologies of accountability. This is the consequence of the combination of old and new practices in accountability, without a prior consideration of the cultural and practical coherence of the new system.

7. Discussion and conclusion

The paper presented the Italian educational reform, referred as school autonomous reform, trying to understand the impact on accountability. In doing so, the concepts of autonomy, responsibility and accountability were considered separately, but also in their theoretical and practical relationships.

The analysis of the reform described the introduction of market-based principles towards demand-led educational services “no longer dominated by professional providers but responsive to the needs of those being served” (Farnham and Horton, 1993: 239). The Italian school system is still far from competitive education model, such as in the US, but it is not out of place to underline the risks of discrimination and inequality of such systems (see Luker et al., 2001). However, schools are now under increased scrutiny and pressure on their efficiency and effectiveness.
The SAR is coherent with an international trend of NPM, with more autonomy at local and school level. Schools and in particular school manager are now more accountable and responsible over educational achievement. However central government does maintain a strict control over schools, thus, steering at a distance. This creates some frictions and the risk of devolving responsibilities but not effective decisional power.

The informants discussed clearly the incoherence beyond the accountability systems in schools, with a dual layer in the autonomy/responsibility/accountability of the school manager and the rest of the organisation. There remains, also, the risk of detachment between the school managers and the organisation as a whole and the local interested parties.

Our study of accountability systems in schools dealt with the de-coupling effect between the external and internal accountability processes and technologies. This is due to the cultural and practical incoherence embedded in the reform. School managers received increased autonomy, responsibility over financial results and performances, they were left without effective decisional power, such as over human resource management. At the same time, they were made accountable only toward the REO and not to the school governing bodies. Many of our interviewees emphasised this sense of detachment within the organisation. The risk is to have different sense-making processes, creating separate structure of signification, legitimation and domination (Broadbent et al., 1996; Macintosh and Scapens, 1990). If schools are to be autonomous, a more participative governing bodies and governance systems should be granted. In so doing, the school manager should not be accountable only towards the REO, but also to the other stakeholders (local authorities, parent, pupils and so on).

Our study confirmed the existence of formal and informal accountability means, of which accounting represent only a small part of the overall system. Individual or group survival in school organisation is not dependent on accounting performances. This has important policy implication in order to reflect upon the call of more managerial approaches in delivering educational services, without considering the goods of the old against the more fashionable new.

This paper attempted to highlight the possible unintended consequences of continuing with reforms programmes in public sector management and governance, especially when biased by economic logic and values. The latter may conflict with the existing ones, but particularly with the real functioning of organisations, causing a dangerous spiral of instability and stress.

Accountability is, indeed, a fundamental feature of any social system, but it should be one meaningful and reflecting the complexity and peculiarities of the production process and the nature of the output involved. This consideration is ideologically dense, given that every accountability relationship involves particular structure of meaning, morality and power (Macintosh and Scapens, 1990). The findings confirm the “gloomy and unattractive future” (Olson et al., 2001) under NPM reforms, in which the pursuit of efficiency and effectiveness undermines the public service values and ethos (Brereton and Crowson, 1999). The change in autonomy, responsibility and accountability reflects then a loss of faith in the delivery of services by public organisation. Besides it leads to a denial of responsibility by the government, which delegate blame of poor services (Barberis, 1998).

On a the theoretical point of view, considering separately the concepts of autonomy/responsibility/accountability and the adoption of the accountability web’s framework helped to understand the impact of the reform in terms of accountability, revealing some important missing links. This perspective allows comparisons of accountability systems across the existing cultural endeavours. It supports the attempt to understand the conflicts and state of confusion arising from the different cultural traits of individuals, groups, organisations and technologies. The study showed the potentiality of considering culture as a key component in studying accountability in organisations. This is of particular interest when dealing with the understanding of NPM reforms, which may hide an attempt to colonize the life-world of public organisation (Laughlin, 1995). The study confirms the need to be less concerned with hierarchical (or bureaucratic) notions of accountability giving more attention to the interplay between the formal and informal, and the lateral and vertical accountability connections (Lindkvist and Llewellyn, 2003).

Considering in a separate, but interconnected ways, the concepts of autonomy, responsibility and accountability helps in going beyond the mere agent–principal conception of accountability bounded by formal means and economic rationality. Besides, cultural traits and individual and group sense of selves helps in describing the web of connection existing in context of severe complexity, where goals
are ambiguous and technologies uncertain, as school is. This conclusion can form the basis for further studies of accounting and accountability in action.

The analysis of the cases could also contribute to the development of further research by: (1) understanding the role of leaders and key actors in the process of reform driven changes; (2) analysing the relative positions of actors involved in change process when one or both of them are the “professional”, such as in the case of the interaction between the school manager and the teachers; (3) identifying cultural factors which can explain the internal and external accountability divergence and its effects on the efficiency and effectiveness of the organisation; (4) analysing the governing bodies of schools, their composition, role and the coordinating and controlling technologies used.

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