AUSTRALIA, RESPONSIBILITY AND ACCOUNTABILITY IN THE ITALIAN SCHOOL SYSTEM

Author’s details:

ENRICO BRACCI
University of Ferrara - Faculty of Economics
Via Voltapetto, 11 - 44100 Ferrara
Ph: +39 0532 455047 Fax: +39 0532 293001
Email: enrico.bracci@unife.it

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Abstract
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 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 on the school manager, and a misalignment on the accountability web.

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 (Jones, et al 2001a, b; Bowerman, 1999).

Indeed, accountability systems are deemed to adapt 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 the autonomy and responsibility of schools, while 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 and 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: p.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. SAR changed the educational field in terms of governing bodies, schools, relevant state agencies. As underlined by Edwards et al. (1999) 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 highlights the risks of an 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 draws from the accountability literature and bases the analysis on the concept of accountability webs (Gelfand et al., 2004). Gelfand et al. (2004), allows to take into consideration the cultural specificity of the Italian context and to frame the different accountability systems (i.e. internal and external) involved, avoiding the use cultural biased framework (Lindkvist and Llewellyn, 2003).
In doing so, three case studies are analysed adopting qualitative based methodology. The paper will be structured in the following fashion. The first section presents the review of the relevant literature, while a brief description of the Italian school autonomy reform will follow. The third section detects the research issues and the methodology used. The following sections present some reflections on the changes the reform is bringing about in terms of accountability websnd overall school system.

**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. 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. However, this change is not a zero-sum game, since 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. 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. Responsibility would then presuppose autonomy and a monologic global orientation or “recognised validity claims”.

In particular, in contexts where is hard to measure or value what is being exchanged – such as schools – informal means can be effective alternative, like trust (Ouchi, 1980; Alvesson e Lindkvist, 1998). Trist and Banforth (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. 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, which trigger the emergence of self reproducing existing attitudes, values and norms.
We argue that, were goals are ambiguous and technology uncertain, the traditional economic model of rational decision process is not able to give a full picture of the organisation and decision process. As such, accountability systems in organized anarchy, like schools are, 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 systems 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 way 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).

Webs of accountabilities
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.

Accountability definitions involve two specific themes. The first is related to the context, that is, who and what is involved in a certain situation, and the second involves the need for an evaluation and feedback activity. 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 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 (See Table). 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.

In such a system everyone becomes an accountability holder, with the single school (Ladd, 1996: 11) or even the class-room or single teachers (Meyer, 1996) seen as the most appropriate unit of accountability. Teachers become the agent accountable to the school manager, but also to the pupils and teachers.
Broadbent et al. (1999) showed the utility of the concepts of individualizing and socializing accountability (Robert, 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). The socializing accountability, whereas, is a process of making visibilities and holding groups of individuals or whole organisations accountable. The move from an accountability mode focussed on probity and legality to higher plateau (i.e. Stewart’s ladders of accountability, in Stewart 1984) could follow either socializing or individualizing patterns.

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 e Hatherly (1993) put it, devolved organisational setting 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).

However, 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. We argue that adopting a more cultural-based approach is more effective in understanding the real functioning of accountability in school. 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 we 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 in different 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.

Table 1. The accountability hierarchical web parties in schools

<table>
<thead>
<tr>
<th>Parties</th>
<th>Principal/Agent Role</th>
</tr>
</thead>
<tbody>
<tr>
<td>Society (electors, taxpayers, parents)</td>
<td>Principal</td>
</tr>
<tr>
<td>Ministry</td>
<td>Agent and Principal</td>
</tr>
<tr>
<td>Regional (or local) Education Office</td>
<td>Agent and Principal</td>
</tr>
<tr>
<td>School (represented by school manager)</td>
<td>Agent and Principal</td>
</tr>
<tr>
<td>Teachers</td>
<td>Agent</td>
</tr>
</tbody>
</table>

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 & Klimoski, 2004).

In an accountability web, as shown in Figure 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.

**Figure 1. Example of accountability web in a school setting**

[Diagram of accountability web]

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 refer 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 strengths. Deviations from expectations are rare and objectively identifiable. There is thus little room for negotiation between the parties. Whereas, in the case of weak connection 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.

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 entails 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, is 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 kink 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 refer 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. For Roberts (1996) an individualising tendency is a state 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. 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 2. Cultural traits and impact on accountability web

<table>
<thead>
<tr>
<th>Accountability characteristic</th>
<th>Cultural dimension</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type and number of cross level connections</td>
<td>Individualism</td>
</tr>
<tr>
<td></td>
<td>Collectivism</td>
</tr>
<tr>
<td>Strength and pervasiveness of connections</td>
<td>Tightness</td>
</tr>
<tr>
<td></td>
<td>Looseness</td>
</tr>
<tr>
<td>Direction of connections</td>
<td>Hierarchy</td>
</tr>
<tr>
<td></td>
<td>Egalitarian</td>
</tr>
</tbody>
</table>

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.

**The self-managing school: an international trend**

School management has become, in the recent past, 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 thorough life. Education is now considered as strategic in creating the so called “human capital” (Schultz, 1961; Becker, 1964; Wallis and Dollery, 2002). As such, it must not considered just a service on its own, but an economic development factor. 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. Public spending for Italian education represents some 4.5% of the GDP, or 7.7% of total public spending.

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. A centralised system, according to this argument, is not capable to be responsive to the schools needs. Consequently, schools would not be able to respond to the parental and pupil requirements. 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 the dismantling of bureaucracy and the imposition of a market type organisation (Pusey, 1991). In its idealised form, the autonomous school is viewed as a small enterprise that delivers high quality education to a group of local parents by a group of autonomous teachers, both with a clear and shared definition of the children's educational needs (Chubb and Moe, 1990). Autonomy however can be applied with different degrees spawning from zero autonomy to full autonomy. To one extreme there is the centralised school system where the Ministry directly affect the management decision of schools, and to the other extreme we may find market-driven system where schools have full financial, managerial and educational autonomy. In between, there are infinite degree of autonomy and centralisation of the system, since there is no a single approach to reforming the school system. Decentralisation and/or devolved management of schools has been adopted widely, since the ‘90s, in many countries, not always with the same intent (Deem, 1994). Caldwell and Spinks (1988: 5) define self-managing school as

one for which there has been significant and consistent decentralisation to the school level of authority to make decisions related to the allocation of resources. This decentralisation is administrative rather than political (...) The school remains accountable to a central authority for the manner in which resources are allocated.

The Italian educational reform is coherent with an international trend of dismantling centralised educational bureaucracies, replaced by devolved forms of school management (Smyth, 1993). The term autonomy is not clear-cut and needs to be specified. The risk of a devolution masked as a recentralisation process is to be studied. School autonomy can became an “ivory trap”, as such SAR needs to be better understood and studied in order to underline the intended and unintended consequences. As more autonomy and power is granted, schools should become more accountable for the results of their activity.

The Italian school system reform: an overview

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 93.22% and 94.19% of the total amount of students respectively (Department of Education, 2003: 25. The result of this structure is that the funding sources are public, with the Central government controlling some 77% of total spending (National Statistics System: 2001), Regions some 2% and Local Authorities (Provinces and Municipalities) some 21%. 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 word "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 n° 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).

In Italy, the educational reform has been slow to take hold, but now seems to attract close government attention. Since World War II there have been many attempts to reform the educational system, but few succeeded in having a general impact. Previous 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. One of the purposes of the reform is to reconcile the need for a national framework, with meeting local needs, and aspirations to ensure the Italy's natural diversity will be fully reflected in its education. From the 1980s school seemed to have lost its monopoly in power, ideological and values dissemination (Bottani, 2001). Other communication means, such as the TV, radio and newspapers revealed to be more immediate, pervasive and convincing instruments. It is in this period, that the Centralised system started to be questioned for its efficiency and effectiveness. Following long political and social debates, started in the 1980’s, the reform come to a conclusion by the end of the 1990’s century. The main steps can be summarised in the following Table 3 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. With more local management and financial autonomy in schools, parents should increase participation, and school teachers and administrators should have some incentive to improve quality, both by improving teaching and by using resources more efficiently.

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 administrative offices; the enrolment of teachers, administrative and auxiliary staff; the delivery of support services (administrative, legal consultancy etc…) through administrative offices based on a Provincial basis. The result is represented in Table 2 as a low level of decision power at school level, except internal organisation. These limitations, on the autonomy of public schools, frame a context of highly regulated autonomy that needs to be further investigated.
Table 3. The normative milestones of the Italian school autonomy reform

| **Law 59/1997** | aimed at devolving functions to regions, provinces and municipalities. L. 59/1997 also represents the milestone of the educational system reform, which main principles are:  
| a) | The reallocation of functions and restructuring of the whole educational systems (Ministry, Regions, Provinces, Municipalities and Schools).  
| b) | The “creation” of Autonomous Schools (AM) with juridical personality and delegated financial, organisational and functional autonomy. |

| **Decree Law 59/1998** | introduced the role of school manager in charge of the organisation of the schools activities. He/She is held responsible for the results and should be evaluated for the school’s performances. |

| **Decree 233/1998** | introduced dimensional limits for schools to maintain their autonomous status. As such, schools must guarantee a number of students enrolled between 500 and 900, as five-year time average, to avoid closure or merger with other school sites. |

| **Decree 275/1999** | defined the extent of school autonomy. In particular:  
a) **Educational autonomy.** Schools can modify the national curriculum up to 15% of the annual hours. They are allowed to introduce new courses, extra curriculum activities and projects.  
b) **Organisational autonomy.** Schools have the opportunity to modify the year’s schedule, as well as the distributions of activities. This can affect the teachers activity timetable. Schools can also create networks, put up teachers exchange programs and collaborations.  
c) **Research, experimentation and internal development autonomy.** Schools, within their budget, can undertake research activities, experimentmentation and development initiatives.  
d) **Financial and administrative autonomy.** Schools may decide how to better allocate the budget, they also have autonomy in assets management. They are also free to attract external funding from the stakeholders groups, such as local authorities, firms, trusts, and so on. Regarding the administrative functions, they now deal with the students tasks (enrolment, credit recognition etc...) and teachers (internal ranking, pensions, unions’ agreement, temporary appointment). |

| **Law 62/2000** | introduced the concept of national school system, regardless the private or public nature of the schools. Private schools can compete with public schools, and receive public funding, on the base of structural, process and educational standards. |

Focusing now at the institutional level, the Italian school reform appears has a hidden attempt to change the relation between the demand and the supply side of education. 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.

Table 2. % of decisional power devolved to schools

<table>
<thead>
<tr>
<th></th>
<th>Organisation</th>
<th>Personnel management</th>
<th>Asset management</th>
<th>Financial management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>88</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Denmark</td>
<td>88</td>
<td>42</td>
<td>10</td>
<td>46</td>
</tr>
<tr>
<td>England</td>
<td>100</td>
<td>83</td>
<td>57</td>
<td>100</td>
</tr>
<tr>
<td>France</td>
<td>75</td>
<td>13</td>
<td>21</td>
<td>17</td>
</tr>
<tr>
<td>Germany</td>
<td>88</td>
<td>8</td>
<td>14</td>
<td>17</td>
</tr>
<tr>
<td>Italy</td>
<td>100</td>
<td>33</td>
<td>36</td>
<td>17</td>
</tr>
<tr>
<td>New Zealand</td>
<td>100</td>
<td>79</td>
<td>60</td>
<td>63</td>
</tr>
<tr>
<td>Spain</td>
<td>88</td>
<td>8</td>
<td></td>
<td>17</td>
</tr>
<tr>
<td>Sweden</td>
<td>88</td>
<td>67</td>
<td></td>
<td>33</td>
</tr>
</tbody>
</table>

These competitive tensions are driven by four main factors: 1) the school funding formula based on dimensional elements, 2) the demographic trend with a stable, or even decreasing in some area, student population, 3) the dimensional limits for autonomous schools, with the risk of closure or merger with other near-by schools, and 4) the increased number of school educational offers.

As such, Italian schools cannot live upon monopolistic rent, as in the past, but need to be attentive to their ability to attract the interest of pupils and parents to their educational offer.

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.

As expressed in Table 3, these competitive pressures are fostered also by contextual factors, due to economic, social and political elements, such as:

1. increased expectations by students, parents and society in general;
2. decreasing number of students;
3. dimension based funding formula;
4. reducing resources for integrative activities and capital investments.

<table>
<thead>
<tr>
<th>Table 3. The school reforming legislation: the implicit consequences</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pressures on performances and financial management</strong></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>
</tr>
<tr>
<td>- Increased expectations by students, parents and society in general.</td>
</tr>
<tr>
<td>- Decreasing number of students.</td>
</tr>
<tr>
<td>- Dimension based funding formula.</td>
</tr>
<tr>
<td>- Reducing resources for integrative activities and capital investments.</td>
</tr>
</tbody>
</table>

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, Laughlin and Willig-Atherton, 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 cannot choose teachers and other employees. 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. Following Smyths (1993) SAR risks to achieve some unstated results: 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.

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. We look at the implications and consider the possible effects in terms of coherence of the accountability mode introduced by the reform.

Second, we 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).

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) in the Municipality of Ferrara (around 110,000 inhabitants) from 2003. 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 2 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 n the analysis was obtained from the interviewees.

The reform and new accountabilities
Accountability, as a system of rights and obligations (Schwieker, 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.
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).

However, the shift from fiduciary stewardship and professional judgement to accounting and performance based accountability is far from being reached in most of the cases. 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.

The reform attempted to change the previous status of discretionary responsibility, based on stewardship relations, legal audit and financial accountability, opening up schools towards different stakeholders. Previously, public schools were accountable only to the Provincial Educational Office (PEO) that was responsible for head teacher appointment and budget allocation to school. The accountability was oriented to the future 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. 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.

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.

Overall reform in Italian schools has undergone some relevant changes affecting the accountability mode. Two main aspects are now taken into consideration: the role and responsibilities of school managers and the national assessment on schools’ performance.

The increased autonomy of single school 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 (Figure 3).

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 clear the strategy the government is going to follow in both the continuing of the INVALSI assessment and the use of the ranking, whether or not using for accountability purposes or financing purposes.

Figure 2. The two layers of control and accountability

<table>
<thead>
<tr>
<th>Authority</th>
<th>Control on</th>
<th>Mode of control</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry</td>
<td>Educational System Performance</td>
<td>Through a National Evaluation System on student skills. No league table.</td>
</tr>
<tr>
<td>Region</td>
<td>School managers’ performance</td>
<td>Managers’ performance assessment Based on regional criteria</td>
</tr>
</tbody>
</table>

The reform gave school managers, previously called head-teachers, 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 and the internal governing bodies. Indeed, 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 main governing bodies 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 3-5 according to the dimension and the resources of the school appointed by the school manager) and the financial director.

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 may proceed 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. However, such a situation might create individual visibility and formal or informal manager’s rankings at regional level. The process of enrolment of school manager is still based on a stewardship type relation, rather than a managerial one based on capabilities and performances. The previous head-teachers have been converted into school managers, so that little change has brought in terms of new competences, capabilities and culture.

Moreover, 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” (teacher, Vocational).

The concept was reinforced by other teachers interviewed:

“he (ndr. The school manager) can now do whatever in his will” (teacher, 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” (Teacher, Lyceum).

The REO allocates 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. The detachment between school manager performances and organisations’ control is also fostered by the lack of internal accountability systems. Whereas previously teachers had a statutory duty to reach a pre-determined curriculum, they will now be accountable for what their students learn. However, there is still is a lack of evaluation instruments, teachers’ union are against forms of performance related pay or other meritocratic assessment. Teachers are professional with complete intellectual autonomy.

“I am a union representative and my opinion is that teacher evaluation is not a viable system 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 – Technical).

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

This situation, somehow, represents a serious limit to the head-teachers autonomy, who are not enabled to intervene in case of failing teachers or poor educational performance. Schools, indeed, do not appoint their own workforce, who responds directly to the Ministry. As a consequence, while school managers are held responsible for the overall performance of the school, and part of their pay will be related to it, to the point that they might be eventually fired, individual teachers and administrative staff are not.

The risk is to limit the extent of the reform, or to create condition for frustration among head-teachers. 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 not I 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). 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).

To interpret this setting, it comes to help the concepts of collectivistic and individualistic cultures. Indeed, the reform has created, at the same time, a hierarchical form of accountability and control between the REO (the principal) and the school managers (the agent), while maintaining a more 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 has been created, (1) the external accountability system and (2) the internal
accountability system. The reform delegated at school level the management of budgets, with responsibility to the school governing body and school manager. The central government still maintain a strict control over funding and formal control on probity and legality. However, the Department of Education, through the INVALSI, is experimenting a national evaluation system of educational performance. Such a system should focus on schools, not individuals, avoiding the creation of league tables.

The regional educational offices are discussing with the school manager’s union about some performance measurement system. REO, thus, might direct their attention to the control of individual performances, and in case of poor 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 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).

The described school manager’s evaluation is far from the traditional management accounting technologies heavily criticised by the work of Lowe and Puxty (1989) and, in school organisations, by Broadbent et al. (1999), even thought it might lead to individualising form of accountability and control. School managers, however, might become the “accountable subject” (Townley, 1996: 566) 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. In the governance context of the Italian school, this could lead to a separation between the school managers and the organisation as a whole.

Representing the accountability web resulting from the SAR in figure 3, it is all the most clear the presence of a misalignment among the levels. Using Gelfand et al. (2004) framework, the inner cultural accountability configurations 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, thus, results with a low organisational alignment.

Due to this lack of standards, conflicts is high, while the strength of reactions to violations of standards are moderate or low. In particular, accounting technologies have little or no role in managing the accountability processes between school manager and teachers and other personnel. 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. 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).

Work groups and the class board 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. 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” (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. However, the standards are not formally defined and do not involve neither official rewards or punishments. 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 – Lyceum).

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 2 – Technical).

This cultural configuration is in contrast to the one characterising the school manager 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.

**Figure 3. Accountability web in the Italian schools**

School managers will be evaluated upon professional standards and school results and the consequence is 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 – Vocational)

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.

The combination of old and new practices in accountability. 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.

Concluding notes
The paper presents the Italian educational reform, referred as school autonomous reform (SAR), trying to understand the impact on accountability. The reform seemed to embed market-based principles towards a demand-led school services “no longer dominated by professional providers but responsive to the needs of those being served” (Farnham and Horton, 1993: 239).

Indeed, 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, Cobb and Luker, 2001).

The SAR is coherent with an international trend of more autonomy at local and school level, which are now more accountable and responsible over educational achievement. However central government does maintain a strict control over schools, thus, creating some frictions and the risk of devolving responsibilities but not effective decisional power. The accountability mode reveals some incoherence with a dual layer in the 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 after the SAR deals 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. While devolving more responsibility to school managers over financial results and performances, they were left without decisional power 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 identities. 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.

In conclusion, 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). Cultural traits and individual and group sense of selves helps in describing the
web of connection existing in context of severe complexity, were goals are ambiguous and technologies uncertain, as school is.

References


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1 The main failed attempts to reform the educational system are, in chronological order, Gonella (1951), Moro (1958), Gui (1964), Biasini Commission (1971), Brocca Commission (1988).