

International Journal of Institutional Leadership, Policy and Management Volume 1, Issue 2, pp. 313-325. 2019

ALPP

ISSN: 2735-9220 www.ijilpm.com.ng

ACCOUNTABILITY IN EDUCATION MANAGEMENT: A TOOL FOR EFFICIENCY AND EFFECTIVENESS IN EDUCATIONAL Goal ATTAINMENT

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ABSTRACT

This paper was on Accountability in Education Management: a tool for efficiency and effectiveness in educational goal attainment. The transformation of the education system is carried out to promote and uphold the founding principles of the constitution and the fundamental rights and freedom of every person. Among the many aspects of the education system that needs to be readdressed is the management of schools. In this paper, the author attempted to identify the dimensions and factors hindering accountability within the spectrum of education management and strategies for improving accountability and transparency in school systems. From the study, it was revealed that the poor and unethical leadership; Shortage of funds which account for the poor performance of administrators of academic institutions and has led to a gap between the expected level and the actual attainment; Politicization of appointments in the education sector where nonprofessionals are appointed as heads of education institutions either due to party, ethnic, regional or religious affiliation among others, are obstacles to accountability and transparency in the educational sector. It was suggested amongst others Managers in the education sector should be availed the opportunity to attend career development and capacity building workshops, seminars and in-service trainings to put them up to date with current events in the education sector, improve their productivity and build in them the required leadership skills to assume responsibility.

Keywords: Accountability, Transparency, Educational Management, Goal Attainment.

Reference to this paper should be made as follows:

Aniagboso, I. A. (2019). Accountability in education management: a tool for efficiency and effectiveness in educational goal attainment. *International Journal of Institutional Leadership, Policy and Management, 1*(2), 313-325.

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INTRODUCTION

Schools and other educational institutions are established, maintained and sustained essentially to achieve certain assured objectives. The goals of such establishment cannot be easily achieved without putting in place certain mechanisms towards ensuring the success of implementation of

its policies and programs. In the education system, one of the vital mechanisms to be put in place towards achieving the goals of the school and ensuring quality service delivery to the society is accountability.

Education world over is seen as the corner stone of development. It forms the basis for literacy, skills acquisition, technological advancement as well as the ability to harness the natural resources of the environment for development and this all important sector is faced with myriad of problems in Rivers state. Prominent among the problem areas that brings to light the poor show of the sector are the poor quality of school products, flawed administrative procedures and lack of accountability and transparency in the school system, politicized employment and appointment of school heads, improper supervision and defective quality assurance and control mechanism.

Every organization either commercial or otherwise including the school are established and sustained essentially to achieve certain assured objectives. In the education system, one of the vital mechanisms to be put in place towards achieving the goals of the school and ensuring quality service delivery to the society is accountability and transparency (NOUN, 2008).

CONCEPTUAL REVIEW

The Concept of Education Accountability

Accountability is conceptualized in diverse perspectives. Ethically, Hunt (2002), views accountability as the readiness or preparedness to give an explanation or justification to relevant stakeholders for one's judgments, intentions, acts and omissions when appropriately called upon to do so. It is readiness to have one's actions judged by others and where appropriate, accept responsibility for errors, misjudgments and negligence and recognition for competence, thoroughness, excellence and wisdom.

In the political scene, the term suggests that any governmental entity functions as a part and not independent of a larger political system. The ensuring interaction subjects the entity to some controls, which cause it to render a general accounting of and for its actions. Presthus (1975) noted that accountability is geared towards ensuring democratic responsibility to the public at large. Accordingly, he maintains that every public official is subject to two types of accountability namely: fiduciary accountability and accountability for the exercise of proper judgment in making fiscal decisions while according to Knezevich (1975) the scope implies "financial accountability, budgeting, fiscal auditions and reporting to satisfy the existing demands of the public".

According to NOUN (2008) Accountability in education is the answerability to one's actions in the educational system. It is the state of being accountable to the stakeholders in education and accountable for the resources used in education. This implies that accountability is a measure of the extent to which all available resources in a productive system are used for greater efficiency and productivity. Accountability in education is concerned with determining what records are to be kept, how such records will be maintained in terms of procedures, methodology and forms to be used, in recording classification and summarization of activities, analyzing and interpreting the record data, preparing and issuing reports and statements which reflect conditions as of a given time (Adams, Hill, Lichtenberger, Perkins & Shaw, 1967).

Accountability in education is concerned with keeping records of school activities and using such record to assess or appraise institutional performance in relation to the achievement of predetermined objectives. This is buttressed by Okoroma (2007) who argued that accountability in education has elicited much attention as a result of the following reasons:

- The school system, which facilitates the objectives of education, is a creation of the society which must maintain checks and balances.
- Education is generally funded by society through taxes, which must necessarily exercise some control in all facets of the educational process (Okoroma, 2007).

The tasks of accounting, auditing and reporting are associated with the business of formal education. The concept of educational accountability is used to describe

- The nature, sources and amount of revenue inputs;
- The appropriation of revenues to various programmes; and
- The actual expenditures in these programmes.

These data are then related to educational outputs or benefits so that the actions are able to understand the financial implications of educational decisions. Consequent upon the above, educational managers are accountable to the public. In order to aid the process of accountability in education, administrators of the educational system should among others:

- Identify the goals and objectives of the educational system;
- Determine the validity and relevance of such goals and objectives;
- Assess periodically how fully such goals and objectives have been achieved;
- Identify which factors assisted or hampered goal achievement in the system; and
- Design strategies to improve performance.

NOUN (2008) identified the following classification of accountability in education

- Product/output Accountability: This has to do with the evaluation of teaching effectiveness and the extent to which the teacher achieves the expected outcome of teaching and classroom interaction.
- Input Accountability: This concerns the evaluation of the extent of adequacy of supervision, monitoring and evaluation of the system's operations.
- Process accountability: This has to do with maintaining the pedagogic method required in the instructional process, school administrative procedures and classroom interaction to bring about simplified and effective teaching learning situation.
- Goal Accountability: This relates to the evaluation of the selection, definition and the prioritization of the goals and objectives of education.
- Accountability for Means and Enabling Environment: This refers to the evaluation of the extent to which the general public shows their co-operation in providing the required resources for education as well as creating the right atmosphere for educational pursuit in the state.

Furthermore, Okoroma (2007) identified four areas of educational accountability as:

- Accountability for Cash: The educational manager is required to account for every cash received for the development of education in his school. This requirement is a factor that enables him to exercise utmost carefulness in the disbursement of public funds.
- Accountability for Things: Physical facilities of the school must be accounted for. The use of such facilities as school buildings, Vehicles, libraries, laboratories, personnel, etc. should be adequately accounted for.
- Accountability for Actions: All actions of every member of an organization must be accounted for by the educational manager including his own actions.
- Accountability for Results: Every organization has goals and objectives it has set for accomplishment. The educational administrator has a duty to ensure that expected results are achieved. In fact, the quality of result obtained from any educational efforts will show whether expected goals are attained or not.

Educational accountability ensures a rational critical and a systematic analysis of activities of the education production process with the aim of verifying that educational goals have been efficiently or wastefully achieved. Accountability in the school system helps in the protection of public property from abuse through under or over utilization. It enhances checks and balance in the educational system such that conformities can be appreciated and improved upon while non-conformities can be identified, sanctioned and corrected appropriately and timely. It has been noted that accountability in the school system helps to protect public funds from misuse as well as fostering a committed pursuit of educational goals by administrators (Tawari, 1995).

Educational accountability enhances teaching and learning in the school system. It forestalls the misuse of public funds and facilities. Accountability in the school system also enhances the realization of institutional objectives. Accountability skills help to strengthen the school system with the ability to provide a meaningful account or report to acknowledge that educational objectives identified and intended to be achieved with a given resource have been achieved. It encourages keeping proper records or account of all incomes received and all expenditures made to the satisfaction of the public that support education.

Dimensions of Accountability in Education

According NOUN (2008) there are the two dimensions of accountability in the education sector.

- Accountability for Achieving Institutional Objectives: An educational system exists to achieve the diverse objectives of education. The school administrator is usually accountable for the quality and clarity of the school's objectives and priorities. The school administrator is accountable for the quality of the teaching learning process in the school and also expected to ensure that proper assessment procedures take place in the school.
- Accountable to Superior Officers: Regardless of whether the educational administrator is a headmaster, principal, provost, rector or vice-chancellor, he is an employee of the Ministry of education and State school Board officials representing his employers. Employees are accountable to the employers in the following areas:

the pupils, the staff, the community, the facilities and the finances, which have been entrusted into their care.

Furthermore, the school administrators, apart from being accountable to his employers, is also accountable to the parents who have entrusted their children into their care to be trained; staff who depend on the leadership qualities of the administrator to enable them make a success of their own jobs; the learners who depend on the school administrator to create the right atmosphere their cognitive, affective and psychomotive development and the society who depends on the school system to produce well trained individuals that are valuable assets in their communities.

Educational activities affect almost every individual in the society in one way or the other. In accounting for the progress of educational system each individual is responsible to someone and for specific activities that facilitate goal achievement. Accountability starts with the classroom teacher. He is accountable for the expected outcome of his job as a teacher. The teacher is directly accountable to the school administrator who may be Headmaster, Principal, Provost, Rector or Vice-chancellor. School administrators are accountable directly to the various statutory organs set up by government to co-ordinate their affairs. Amongst such organs is the National Board for Technical Education (NBTE), the National Commission for Colleges of Education (NCCE) and the National Universities Commission (NUC) etc.

Statutory Bodies like the NBTE, NCCE and NUC are accountable to the Minister of Education for selection and employment of staff to the institutions and for instructional programmes to facilitate goal achievement. The Minister, Commissioner and Ministry of Education are accountable to the Governor/Presidency for the supervision, monitoring and evaluation of the process of education. The President/Governor is accountable to the National Assembly for the selection, definition and prioritization of the goals and objectives of education and the National Assembly/State Assembly is accountable to the electorates who provide the funds and enabling environment for the pursuit of education (Durosaro, 2002).

The Role of Higher Education Administrators (Vice Chancellor, Registrar, Senior Lecturer, Bursar) for accountability and transparency.

Vice Chancellor

The role of the university Vice Chancellor is an executive administrative work in planning, developing, organizing, directing and evaluating academic programs, policies, procedures and guidelines. This work involves providing overall leadership, direction and control in all academic areas subsumed in:

- Directing faculty: Administrators in the evaluation and review of academic programs and curriculum development;
- Implementing Board policies and procedures relating to academic programs; exercising seasoned judgment in determining the means, methods and resources necessary to achieve academic goals and objectives;
- Serving as academic liaison with various state and federal academic educational boards, system wide university offices, legislature, etc.;

- Overseeing faculty appointments, promotion and tenure recommendations made by college deans; recommending approval for salary adjustments for faculty and subordinate staff in accordance with University policies, procedures, collective bargaining unit agreements, etc.;
- Recommending budget proposals for academic related programs; allocating and reallocating funds and resources; etc. (University of Hawaii, 2018).

Furthermore, the Vice-Chancellor (VC) is the principal academic and administrative officer of the University. He or she chairs the Council of the University, the General Board of the Faculties and the Finance Committee of the Council. As part of the Pro-Chancellor's Office, the Vice Chancellor provides the executive leadership in assisting the Pro-Chancellor in the overall planning, organizing, and controlling of the academic program areas. The VC serves as the principal assistant and advisor to the Chancellor in all academic matters. Develops and plans institutional and academic programs, budgeting and resource allocation; supervises staff development programs, federal grant program administration; monitors personnel actions and transactions; and participates in academic personnel policy development and negotiation.

To further delineate the role and functions of the VC, these categories could suffice:

- Academic Administration: the VC provides leadership in all academic matters; initiates, participates in and supervises academic planning; oversees academic program reviews and curriculum development; maintains liaison with other campuses and external groups and agencies on academic programs (e.g., National Legislature, State Legislature, Ministries of Education, and other agencies).
- Personnel administration and development: supervision of personnel, evaluate and approve as delegated recommendations for new/reallocated faculty, professional and support staff in the University's academic and academically-related programs. The VC also exercises oversight of faculty and professional staff development.
- Personnel evaluation: evaluate administrators, review and recommend action on applications for faculty and staff promotion and tenure. The VC reviews and recommend merit, allowances and equity salary adjustments for academic administrators, faculty and staff.
- Fiscal administration: the VC supervises the budget preparation of the academic and academic-related programs for submission to the Budget and Allocation Committee; allocates and reallocates funds and resources (personnel, space, etc.) as appropriate to/from academic and academic-related cost centers.
- General administration: preparation of reports, correspondence, etc.; coordination of
 academic and academically related programs with administrative affairs, and university
 relations; attendance at meetings; supervision of academic and academically-related
 Deans and Directors oversight of grant applications; and supervision of academicallyoriented centers and projects.
- External relations: consulting with groups relevant to the University; serving on advisory boards, assisting in University fund-raising efforts.
- Carry out certain important ceremonial and civic duties. (University of Hawaii, 2018; University of Cambridge, 2018).

For all these role, descriptions of duties, and functions the VC is held responsible and is required to account for his stewardship. This is in both keeping to laid down rules of engagement, astute allocation and use of resources and attainment of set goals and objectives of the university. The VC should apply caution and restrain in the exercise of his duties which might involve delegation of duties to other staff knowing that he is accountable. He should be able to apply reasonable and timely leadership skills to navigate the terrains of higher education system governance and act in such ways that will not engender secrecy, favouritism, misappropriation and fraud. In other words, the VC should be seen to be transparent.

The Registrar

A registrar is an official in an academic institution (consisting of a college, university, or secondary school) who handles student records. Typically, a registrar processes registration requests, schedules classes and maintains class lists, enforces the rules for entering or leaving classes, and keeps a permanent record of grades and marks.

Major roles and responsibilities of the registrar include;

- To provide quality student service that says to students, "We care and we deliver", in the area of registration, tuition assessment and academic records, and to ensure the confidentiality and accuracy of student records.
- To demonstrate the University's commitment to thoughtful treatment of its students, past and present, through the timeliness and accuracy of the transcription system.
- To insure good order and an atmosphere conducive to academic activity by producing timely and accurate statistics, class rosters, grades, certifications and other reports, and by serving as a "watch dog" for academic policies.
- To produce class and examination schedules which, as much as possible; serve the needs and preferences of faculty and students and to insure that the condition of the classrooms meets the needs of quality instruction. To assist the faculty in its teaching through the administration of the teacher evaluation process.
- Provide directions and support for each customer relation & production case team coordinators to Prepare and distribute grade report for each student on time.
- Declare the status of each student based on rule and regulation of the university.
- Prepare Temporary degree for graduated students and issuances of original degree for alumni.
- Announcement of different programs for those interested candidates to join in these programs.
- Preparation of academic calendar for regular, extension, summer and distance programs.
- Follow up whether each activity is delivering according to the academic calendar of the university.
- Preparing Statistical bulletin which declares statistical facts about students such as number of programs for both undergraduate and postgraduate programs, retention rate, number of academic and supportive staff and number of students in each college, faculty and schools.
- Providing directions and support for each customer relation and production case team coordinators to deliver fast service for customers alumni. (Bahir Dar University, 2018).

The registrar is supposedly the gate keeper of the university. It entails that students to be admitted into the university must be qualified for the faculties applied for. The registrar, with his/her team, should be a master of the work so enumerated or become a doom and bane to the entire system. Cases where students are expelled from the university in final year because of wrong documentation should not be the case when the registry operates at optimum. Timeliness is calendar planning and implantation, continuous matriculations, graduations and convocations are indications of a good registrar. Interactions, correspondence and collaborations with other institutions should be with the best acceptable engagements especially in transcription. Cases of admission fraud and racketeering opens a wide and deep rooted corruption within the registry and this thrives when proper information is not transparently transmitted. Transparency and accountability becomes the panacea to such ills.

Senior Lecturer

Major responsibilities include;

a. Communication

- Regularly communicates complex concepts and ideas to students at undergraduate and/or postgraduate levels.
- Communicates regularly with colleagues in peer communities within and outside the University on professional/specialist topics.
- Communicates with academic and professional service colleagues within the University and externally on matters related to the educational process, relating both to student progress and wider issues of pedagogy and higher education policy.
- Writes research papers, journal articles and materials for publication.
- Expected to lead on/or have significant input to the design and implementation of written course materials and guides.

b. Teamwork, motivation and managing people

- Leads modules and programme teams.
- Develops productive and effective working relationships with academic and professional services colleagues.
- Leads development projects at faculty, department or subject area level.
- Involved in integrating associate lecturers and non-core staff into teaching, learning and other job-related activities.
- Advises, coaches and supports colleagues using personal knowledge and experience.
- As a module/course leader, ensures that the planned quality of the teaching and learning experience is fully achieved.
- Supervises the work of colleagues in a research team/project or PhD students.

c. Liaison and networking

- Participates in university structures which are responsible for quality assurance, policy development and/or implementation, and enhancing the student experience.
- Participates in external bodies/organisations with the objective of maintaining and developing a strong involvement in the academic and /or professional field in which they are working.
- Participates in external bodies/organisations with the objective of marketing the University to potential students, funders and those who might collaborate on research and/or consultancy.
- Participates in external bodies/organisations in order to facilitate student recruitment, placement and employment.

d. Planning and organising resources

- Co-ordinates support functions related to teaching and learning responsibilities.
- Manages resources for personal research and scholarship.
- Involved in budget management and other resource allocation issues related to teaching and research.

e. Teaching and learning support

- Responsible for the delivery of teaching and learning activities at the undergraduate and/or postgraduate levels, using appropriate materials and methods, devised and /or selected by the role holder.
- Undertakes individual tutorial sessions, supervises projects and dissertations, and manages external student activity which contributes to the student learning experience (e.g. fieldwork trips and work placements).
- Undertakes curriculum development and re-design, meeting appropriate quality assurance standards and keeping abreast of pedagogic developments in the area(s) concerned.
- Plans, designs and develops teaching and learning objectives and materials.
- Sets, marks and assesses course work and examination material, and participate in awarding processes at faculty and university level.
- Acts as an external adviser or examiner to other higher education institutions on teaching and learning issues.

f. Research and scholarship

- Engages in significant subject, professional and/or pedagogic research.
- Develops research objectives for individual or collaborative research/scholarly projects.
- Identifies sources of research funding and contributes to the process of securing grants and/or other forms of research funding.
- Disseminates research findings through publications (books, monographs, articles) and/or other appropriate methods.

• Gives presentations, lectures, seminars (internal or external) based on personal scholarship and research; and/or exhibits work at appropriate events.

g. Pastoral care

• Personal tutor responsibilities involving a wide range of student pastoral /welfare issues e.g. personal, health, academic, financial.

Factors Hindering Accountability in the Education System

Accountability in education is faced with a number of problems including vague definition of educational goals, which makes implementation and goal attainment difficult. Inability of the school system to keep up with the innovations dictated by the needs of the changing society. The subgroups in every society with their varied needs, values, interests, desires, aspirations and cultures which often tend to conflict with one another thereby make the enforcement of accountability in the school system ineffective. School administrators are unable to command absolute leadership responsiveness from their administrative subordinates and this constitutes a hindrance to the practice of accountability (Kaufman, 1973)

Transparency in Education

Transparency is operating in such a way that it is easy for others to see what actions are performed. Transparency implies openness, communication, and accountability. From the onset, transparency may not be discussed outside accountability as it is suggested that part of accountability is transparency (Oxford Handbook, 2019). Noticeable worldwide, educational institutions face increasing pressures to be more open and communicate more with stakeholders. Foster and Jonker (2007), stresses, that organizations develop a set of "reciprocal contractual rights and duties with different stakeholders". By their own nature, educational institutions extensively interact with a diversity of stakeholders (government, regulators/agencies, institutions that operate at other levels of the educational system, financers, employees, local businesses, etc.). People tend to be more willing to interact with organizations they know and trust. Transparency is commonly regarded as a key requisite for the changes between the school/university and these stakeholders to properly work.

Furthermore, transparency can also enhance collaboration between actors and make the joint work more effective and efficient. It helps to clarify the mutual benefits that are at stake and that justify stakeholders' participation and collective action (Foster & Jonker, 2007). According to Oxford Handbook Online (n.d.), the review of studies into the relation between transparency and accountability show that, under certain conditions and in certain situations, transparency may contribute to accountability: transparency facilitates accountability when it actually presents a significant increase in the available information, when there are actors capable of processing the information, and when exposure has a direct or indirect impact on the government or public agency.

As a corollary, in a study by International Council of Mining and Metals ICMN (n.d.) on Governance and Transparency, they opined that "Transparency and accountability are central to the concept of good governance. Disclosure of information and transparent decision-making processes enable citizens and other stakeholders to scrutinize actions and hold governments or

companies to account". ICMM believes that transparency and accountability are an essential part of ethical business practice and recognise it as a core element in their principles. In other words, transparency will be needful in the education business.

Strategies for Improving Accountability and Transparency in the School System

To improve accountability and transparency for better goal achievement, the following strategies will play a vital role;

- Regular Supervision: this is a technique that assists educational administrators to foster the professional growth of workers in the educational system. Supervision enhances the development of appropriate educational goals and facilitates the selection of appropriate teaching procedures and facilities (Theirauf, 1977).
- Staff Motivation: this is the energizing force behind all other activities of educational managers. Managers should know how to keep good morals of their workers in order to obtain maximum efficiency and effectiveness from them.
- Effective communication: this helps educational administrators to fulfill their executive functions of planning, organizing, motivating, resolving conflicts and controlling activities which are linked to accountability and transparency. This can enhance job satisfaction and create in employees a high sense of belongingness and loyalty to the organization. There is no doubt; effective communication can be an effective parameter for future accountability. Evaluation is a formal process carried out within a school setting to improve son the present level of performance. It is the last phase of management function and helps to monitor the effectiveness of a school system. Proper evaluation of instructional process, school administrative procedure and educational outcomes aids in improving accountability in the education system through quality control system.

CONCLUSION

The absence of adequate teachers, facilities and other resources make the realization of educational goals difficult. The situation could never have been better since, the various governments whose responsibility is to fund education adequately has not been able to cope with the arduous task. In the schools, administrators have been observed to neglect the essential task of grooming the future leaders for the hunt of other mundane activities and for financial benefits rather than on their administrative functions.

The effect of the neglect is manifested in the present day wastages of education resources in the system. Education policies have been observed to change with changes in the political leadership. The inconsistencies in educational policies have been argued to be responsible for lack of accountability, transparency and poor service delivery in the system. School supervisors, school heads and the teachers do not receive corresponding incentive to enable them to be totally committed to their jobs.

Shortage of Funds could account for the poor performance of administrators of academic institutions. At all levels of institution, funds have always been inadequate and consequently there has been gap between the expected level and the actual attainment (Ekundayo, 2010). Politicization of appointments in the education sector where nonprofessional are appointed

as heads of education institutions either due to party, ethnic, regional or religious affiliation constitutes an obstacle to accountability and transparency in the educational sector.

Suggestions

Accountability and transparency in education has become very imperative considering the fact that the society expects very much from the school system. All operators in the school system have an obligation to live up to their responsibilities by making the education system very responsive, competitive and productive. In view of this, the following has been recommended;

- Managers in the education sector should be availed the opportunity to attend career development and capacity building workshops, seminars and in-service trainings to put them up to date with current events in the education sector, improve their productivity and build in them the required leadership skills to assume responsibility.
- Government and stakeholders at all levels should make adequate fund available to education sector in order to procure the necessary materials that will aids effective school administration and supervision.
- Implementing the UNICEF resolution that certain percentage of a nation's budget should be voted for the education sector will afford the agencies and parastatals in education to carry out their activities effectively.
- Educational auditing enhances a better understanding of the school as a social system and this improve its decision-making processes. In order to have greater accountability and better management in the schools, school administrators are advised to adopt the auditing technique as it helps to determine the internal efficiency of the school system (Omoregie, 1981).

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