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ACCOUNTABILITY OF TERTIARY EDUCATION AT THE NATIONAL LEVEL: A CHIMERA?

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The Notion of Educational Accountability

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

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

> *as with other popular terms, accountability has come to function as a kind of code word pointing to an extremely complex, subtle, and shifting array of phenomena — as well as a discharging mechanism for venting various attitudinal stances and values*[1]

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

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

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

Accountability and Educational Planning

Anderson and Bowman describe educational planning as *a process of preparing a set of decisions for action in the future.*[2] Blaug supports this definition with the view that *educational planning necessarily involves making conscious decisions now that have further consequences for action that will have to be taken in the future.*[3] A critical part of any planning process is agreement on purposes to be pursued, or in operational terms, the intended outcomes or the goals to be attained. Bowen provides the useful concept of operational goals as being *hypotheses about desirable outcomes that can be achieved, or at least approximated in practice.*[4] Further, planning involves making rational judgements about the implications of accepting or rejecting a particular policy or set of policies. Such rational decision-making includes proposals for implementation; that is, it will take into account matters of efficiency in the use of resources and courses of action that will allow for the most effective achievement of goals. Planning in tertiary education, then, is concerned with determining appropriate educational purposes, setting specific attainable goals related to these purposes, and determining by a rational decision-making process the approach by which the goals are to be accomplished.

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

national planning which involves the three disparate sectors.

National tertiary education planning does not appear to be a rational process centred on educational purposes and goals, nor indeed on rationally derived social and economic goals. In relation to planning and educational goals an analysis has been recently undertaken of the Tertiary Education Commission's policy for no growth in higher education[5]. The Commission's case for this policy as given in Chapter 3 of the *Report for the 1979–81 Triennium, Volume 1*, is that the no-growth policy is premised on an analysis of the factors relevant to educational planning, such as demographic trends, participation rates, and labour market requirements. The TEC's justification was rejected after analysis of (1) the sequence of events in establishing the policy, (2) the Commission's failure to provide a credible assessment of education needs in relation to workforce requirements, (3) its selective use of demographic and participation data, and (4) its use of a simplistic concept of demand. The conclusion reached was that the TEC's case was not a sound one and that a more likely determinant of the policy was political decision-making in regard to broad economic considerations which was then rationalised and presented as if the constraints involved were inherent in the educational and related factors. This is consistent with the general contention that educational policy is often an automatic flow-on from policy decisions made in accord with higher level social, political and financial considerations. The present Federal Government's approach to educational planning, and in particular its imposition on the Tertiary Education Commission of guidelines for total expenditure and the allocation amongst sectors, precludes the rational planning of tertiary education in relation to educational goals even if these were to be specified.

Further, it appears likely that the planning process for tertiary education is not a rational one in relation to national social and economic goals. In the context of social and economic goals Blaug makes the point that the *central principle of educational planning is to maximise the returns, in some sense or other, from given amounts of resources devoted to education.*[6] Leaving aside for the moment the question of whether the returns can be measured, the question of maximisation arises. Blaug takes the view that *whether we like it or not . . . we seem doomed to be analysing allocative efficiency in education at a sub-optimal level.*[7] The constraints within which we are operating — total expenditures on education and their allocation amongst sectors — is determined by a political process that is only vaguely connected with any of the goals — social or economic. Extending Blaug's view on this issue, the size and distribution of the educational budget seem to be largely the outcome of attempts to maximise electoral support or minimise electoral damage. The present fiscal and monetary policies being pursued by the Federal Government appear to involve the cut back of expenditure in areas of tertiary education for which the Government believes there is a threshold of acceptance which will minimise public outcry. Given these internal and external circumstances, the application of a rational evaluation process to examine the desirability and legitimacy of policy goals and priorities is not considered to be feasible.

Accountability and Educational Outcomes

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

Accountability in terms of effectiveness and efficiency concerns the evaluation of the processes, activities, and outcomes involved in the implementation of plans. Information for accountability purposes can be provided from the evaluation that is inherent in the management control process. Evaluation in this process is concerned with the ongoing implementation of plans and involves comparing outcomes with goals and making corrections where outcomes deviate seriously from intended outcomes. This activity constitutes an evaluation since the comparison of actual and intended outcomes provides the measurement necessary for an evaluation; and the judgement of worth or value, which is the second aspect of evaluation, is provided automatically by the management perspective: the actual outcomes have maximum value when they are identical with the intended outcomes. Evaluations of an external nature could also be applied for accountability purposes by assessing the value of the actual outcomes in relation to other sets of criteria. For accountability to be worthwhile, it must include an evaluation of effectiveness; for as Bowen maintains, worthwhile accountability involves *the intelligible reporting of specific outcomes as well as formal accounting for expenditures.*[8]

However, there are major conceptual and methodological problems in achieving this form of accountability. Many educational outcomes — perhaps the most important ones — are intangible and therefore not easily identified or measured.

Further, since education is only one of many influences in the development of individuals and the progress of society, it is difficult to isolate its distinctive effects. This is not to imply that the task be abandoned as too difficult or even impossible; society needs the facts and reliable judgements about the outcomes of tertiary education. If educators cannot meet this need, the range of educational factors which does have a limited influence on the allocation of resources to tertiary education will continue to be incomplete and biased towards the tangible, the quantifiable, and perhaps the irrelevant.

In relation to the concept of efficiency these issues, and the dangers involved in attempting to achieve accountability, can perhaps be seen most clearly. The concept of efficiency requires the comparison of outcomes with the resources employed. Its use is not confined to areas where values are measured in money or market terms; it is applied wherever goals are sought regardless of any inability to measure intangible outcomes. In applying the notion of efficiency to education, three fallacies commonly occur. The first is to judge efficiency only in relation to cost, by assuming that a lower cost is preferable to a higher cost. For example, a college of advanced education that expends $2000 per equivalent full time student (EFTS) may be judged to be more efficient than one that expends $2500 per EFTS. The second error, made by some educators, is to judge efficiency only in relation to outcomes, that is by assuming that improved outcomes are desirable regardless of cost. The third error, made by some economists, is to demand the strict cost-benefit accounting of expenditures in relation to pecuniary outcomes. The first two errors involve a failure to recognise that efficiency involves a relationship between two variables: cost and outcomes; and the third error involves a failure to recognise that the non-monetary benefits are so much greater than the monetary benefits and that as a consequence both individual and societal decisions about tertiary education should be made primarily on the basis of non-monetary considerations. This conclusion has been reached in the light of the evidence which has been steadily accumulating from the research into the outcomes of higher education in the United States. The work of such agencies as the Educational Testing Service, the American College Testing Program, and the National Center for Higher Education Management Systems, stands in stark contrast to the efforts being made in Australia. Useful reviews of the substantial literature on the American research have been recently provided by Bowen[9], Astin[10] and Lenning *et al.*[11]. The need for such research in Australia has been recently recognised by the *Williams Committee* and is addressed specifically in Chapter 18 *Evaluating the Quality and Efficiency of the System of Post-secondary Education,* in which the Committee recommends

> *an extension of systems research which probes the role and performance of governments, government commissions and boards, universities, colleges of advanced education and TAFE institutions, and then appraises proposals for reform*[12].

However the Williams Committee itself was able to do no more than provide a discussion of concepts, a review of the present scattered and disjointed evaluation procedures, and a series of suggested checklist questions which are largely in non-operational terms.

The demand for accountability is legitimate: education has a clear responsibility to be effective, to operate efficiently and to report its costs and results. But this can only be achieved insofar as it is possible. Worthwhile accountability cannot be achieved if all the results of education must be rendered in quantitative terms, and preferably in terms of dollars. The major methodological problems in measuring outcomes cannot be minimised or ignored to suit educational fads or political purposes. The central problem remains: without some reasonably reliable methods of defining and measuring outcomes, questions concerning the effectiveness and efficiency of tertiary education, questions about its standards and progress, and attempts to make rational allocations of resources become futile. Since education is concerned with developing intellect, personality, and values, its outcomes cannot be completely captured by quantifying and aggregating in dollar amounts, or by computing rates of return. The outcomes of tertiary education are both tangible and intangible; interwoven in complex ways; not easy to demonstrate, or differentiate from the effects of such factors as heredity, maturation, socioeconomic background, and previous education. Further, educational outcomes are judged in relation to many different value systems, and so it is difficult to obtain agreement on the worth of any particular outcome. Bowen's conclusion in relation to these issues seems appropriate:

> *there is little chance that in this century a simple accounting scheme will be devised for the direct and reliable comparison of costs and outcomes in the manner of a commercial profit and loss statement*[13].

Accountability in the Australian Setting

Turning from the conceptual and methodological problems which may well themselves be insurmountable and are certainly so in the short term, there are additional factors associated with the organisational structure of Australian tertiary education which preclude worthwhile accountability at the national system level. Most of these factors relate to the issue of federal/state relationships and the accumulation by the Federal government of

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

The allocation of powers for the three sectors has been frequently described and needs only be reviewed here: universities are corporations with councils charged with the entire control and management of the institution; colleges of advanced education are in a similar position in some respects, but in others are subject to the minister and the relevant state coordinating body; TAFE institutions are not constituted independently of the central authority, whether it be a TAFE Department or a branch of the Education Department, which is the direct responsibility of the state Minister for Education. The educational consequences of this situation have been less frequently analysed; one example is the analysis of the effects on course development and accreditation undertaken by Ramsey[14]. The consequences of the situation for balanced and coordinated development in tertiary education are also substantial and it is this aspect that will now be examined.

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

> *In none of its reports does the AUC give an explicit account of what it means by balanced development. Nor, surprisingly, is there a systematic discussion of the concept in the Martin Committee's Report on the future of tertiary education in Australia . . . Discussion of the differences between states in the opportunities for university education has been surprisingly slight.*[15]

A number of the Commission's reports have included tables relevant to the issue, such as secondary completion rates by state, and the proportions by state of 17–22 year olds attending universities; but the reports contain little discussion of the reasons for the differences, or any evaluation of them by the Commission as representing balanced development or otherwise. In the *Sixth Report* the Commission addressed the issue in the following terms:

> *During the period 1970–1975 tertiary participation rates have increased rapidly, particularly for colleges of advanced education. While it might have been expected that this rapid growth would have had the effect of reducing the significant differences in tertiary participation rates between States, this has not, in general, occurred. However, in making its projection, the Commission has assumed that the differences in tertiary participation rates between States will have been reduced by 1990.*[16]

The Commission included no reasons justifying the assumption in its projection, and no indication of any policies designed to achieve the result. That there are in fact substantial differences between the states in university participation rates, and in the rates for the other sectors and for tertiary education as a whole, is shown by Tables 1 and 2.

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

TABLE 1

Students As A Proportion (Per Cent) of the Population in Each State[1].

	New South Wales	Victoria	Queensland	South Australia	Western Australia	Tasmania	Total
Universities	1.67	1.38	1.40	1.43	1.36	1.18	1.49
Advanced education colleges	0.80	1.81	0.94	1.53	1.94	0.84	1.26
Higher Education Total	2.47	3.19	2.34	2.96	3.30	2.02	2.75
TAFE colleges	4.46	3.14	3.00	6.36	6.69	3.88	4.22
Tertiary Education Total	6.92	6.33	5.34	9.32	9.99	5.90	6.97
School students 16 years and over	33.4	35.9	21.6	29.8	23.2	24.2	30.9[2]
Secondary Retention rates	32.9	33.5	32.8	32.4	32.8	22.2	32.8[2]

Notes 1. Tertiary Education student numbers are calculated as a proportion of the adult population and refer to 1975. School student numbers aged 16 years and over are calculated as a proportion of the population aged 16 to 18 years, and refer to 1974.

2. Includes ACT and Northern Territory.

Sources: Williams B. R., *Systems of Higher Education: Australia*, New York, 1978 International Council for Development, Table 9.
Australian Universities Commission (1975) Sixth Report Table 5.6
Tertiary Education Commission (1978) Report for the 1979–81 Triennium Table 3.5.

TABLE 2

Tertiary Participation Rates[1] by Sector and by Level of Course: 1977

	N.S.W.	VIC.	QLD.	S.A.	W.A.	TAS.	AUST.[3]
	(Percentage of 17–29 age group)						
University							
Post-graduate diploma and higher degree	1.0	0.8	0.6	0.9	0.7	0.5	0.9
Bachelor degree	4.7	3.9	3.9	3.6	3.5	3.3	4.1
Sub-degree	0.1	0.2	0.1	0.2	0.1	0.1	0.2
Total	5.8	4.9	4.6	4.7	4.3	3.9	5.1
Advanced Education							
Post-graduate diploma and master degree	0.2	0.6	0.2	0.5	0.6	0.2	0.4
Bachelor degree	0.9	2.5	1.6	1.5	3.2	2.5	1.8
Diploma	1.7	2.6	1.6	2.8	2.4	0.2	2.0
Associate diploma	0.2	0.3	0.4	0.6	0.3	—	0.3
Total	3.1	6.0	3.8	5.3	6.5	2.9	4.5
TAFE[2]							
Streams 1–2	5.6	2.8	1.7	11.8	13.9	3.5	5.5
Stream 3	4.6	5.0	3.7	3.9	6.5	5.2	4.7
Stream 4	8.2	1.9	2.0	10.1	1.5	4.0	5.0
Total Streams 1–4	18.4	9.7	7.4	25.8	21.9	12.7	15.2
Total University/ Advanced Education/ TAFE Streams 1–4	27.3	20.6	15.8	35.8	32.7	19.5	24.8
TAFE[2]							
Stream 5	2.2	4.7	2.1	8.5	3.1	2.3	3.5
Stream 6	1.7	4.1	7.9	18.1	24.2	17.4	7.4

Notes 1. Participation rate is defined as the ratio of enrolments to the number of persons in the population aged 17–29 years. This population group was selected as base as over 80 per cent of all university and advanced education enrolments are within this age group and 63 per cent of TAFE stream 1–4 enrolments.
2. University and advanced education participation rates are based on student numbers — TAFE rates are based on enrolments.
3. Includes Northern Territory and Australian Capital Territory.

Source: *Williams Report*, 1979, Table 1.10.

It appears that the major issue of what these participation rates ought to be — whether for example they ought to be uniform across the states, or reflect particular identified state needs, or reflect the differences in secondary retention rates — has been largely neglected by educational planners. Perhaps there has been a recognition that given initially university autonomy and differing state policies and priorities, and later, the differences between three sectors, it was impossible for balanced and coordinated development to ever be any more than a phrase in an act of parliament. Even if the criteria for judging balance were to be determined, the complexities and cumbersome procedures resulting from the different division and sources of powers would make it extremely difficult to achieve an effective result. The Universities Commission itself, in its *Fifth Report,* went some of the way towards this viewpoint by commenting that

> *the differences in approach by the States could make difficult the statutory duty of the Commission to promote the balanced growth of the Australian universities*[17].

The Technical and Further Education Commission addressed the question of balance in its first report when it made the point that TAFE accommodated 40 per cent of the total tertiary education student load but expended 20 per cent of the total funds. The Commission recognised a number of valid reasons for the existence of part of the difference between the cost of providing higher education and technical and further education, and did not argue for equal expenditure per EFTS in each of the three sectors, but based its claim of imbalance on the relationship of the resources allocated to a sector of education and its capacity to discharge its proper role[18].

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

Conclusion

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

> *Where, as in Australia, responsibility for education provisions is shared between Federal and State authorities on the basis of a whole series of past compromises and political bargains which supplement the basic constitutional and legal principles, distortions between aims and their realisation must be carefully guarded against.*[19]

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

> *The history of relations between the Federal and State Governments in Australia gives no grounds for confidence that it will ever be possible to establish a clear, agreed, and stable division of responsibilities between Commonwealth and State authorities in the field of education.*[20]

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

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