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## Accounts of Two Kinds

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*Account sb . . . a statement of the administration  
of money in trust, hence, a statement as to  
responsibilities generally; answering for conduct.  
Shorter Oxford English Dictionary*

The two kinds of accountability caught in this definition of accounts are interwoven or distinguished from each other at many points in this collection of papers.

On the one hand accountability can be treated as a monitoring of probity and efficiency which is concerned to assure the investor of money that neither has dishonesty led to misappropriation nor incompetence to waste. On the other, it may be viewed as a need to demonstrate that one's conduct of affairs is justifiable in terms of a responsibility to maintain standards of service to beneficiaries. The first construction of accountability tends towards balancing numbers: the second, to giving a verbal account in which numbers are used as evidence supporting a discussion.

Accountancy in the first sense as a technique for assessing the probity and efficiency of the conduct of industrial and commercial enterprises is rather highly developed. The accounts of public companies, when they are misleading, are seldom innocently so. Modern accountancy has developed beyond the balance sheets of income and expenditure, liabilities and assets, and seeks to relate input of resources to output of an intended product. It is this assessment of output in relation to input which underlies most numerical approaches to accountability in education.

In education, however, there are troublesome difficulties in measuring both output and input. Even in industrial settings a suspicion is growing that input-output budgeting may have paid insufficient attention to unintended outcomes, neglecting to observe that factories produce not only cars, but states of mind in the workforce. On the narrowest interpretation of concerns, these states of mind may come to threaten production: on a broader view, they may be socially or personally unacceptable. Yet states of mind are not easy to measure in a valid way.

In education the measurement of output is complicated by the fact that a major product has generally been held to be a state of mind we call knowledge - the control of information, skill and experience by understanding. The best of conventional examinations reach after this, aiming to expose

understanding to judgement. They do so partly at the expense of reliability, that is, the consistency of measurement which comes from objective measuring instruments. We do not have reliable instruments which are valid for the measurement of understanding, hence, the central problem of measuring output in education. The instruments chosen are too often measures which favour skills rather than understanding. Of course, skills and understanding are not ultimately separable, but at the level at which testing occurs in schemes of accountability - as a rule close to minimal competency - those differences of understanding which distinguish quality of education do not show up.

Although the measures so far used in this country are assessments of performance at a humble level, they could easily become the objectives of education; and indeed there has been some tendency to suggest that the tests should be related to the objectives of education, a tendency apparently not avoided by the adoption by the APU of the Rasch model for test design rather than of criterion-referenced testing.

To judge utilization of input by reference to an output measured in terms of competency rather than understanding is like judging return on investment in the car industry by the capacity of the product to pass the MOT test of road-worthiness. If the Mini and the Rolls Royce and the Land Rover and the Chieftain tank count as equal returns on investment, there is some danger that we shall prefer to aim at the Mini because we can produce it more cheaply. Such was HM Inspectorate's critical assessment of the effects of payment by results in the nineteenth century.

Perhaps our school system might be in some danger of concentrating on 'volume production' at the expense of quality and specialized products. It might also write off anyone who could not readily meet the demands of the tests.

The difficulty of measuring the output of education is rather widely recognized. Less so is the difficulty of measuring input which is highlighted by Dahllöf's paper, next in this collection. An important input is time, and, since output measures are measures of only part of the total output of a school, it is important for the purposes of accountability to know what proportion of time - that is, of the total investment - can be related to the measured output. This also raises the question: What was the product of the time not directed to the outcome measure?

Similarly good scores on tests of minimal competency in reading and number work might be achieved by a school which taught only the basic skills and by a school where pupils had also learned foreign languages, mathematics and several 'subjects'.

Problems of this sort are cited by those who turn instead to an alternative interpretation of accountability in education. As Barry MacDonald has earlier pointed out, they most often build upon a conception of evaluation usually called 'illuminative' and perhaps particularly congenial to the British tradition. It is this line of development which is followed by Becher and Elliott.

Such an approach attempts to document both the process and the product of schooling with a degree of verisimilitude adequate to provide a basis for judgement. Such judgement can both serve the needs of accountability to the

community and provide a basis for institutional action, perhaps through a development plan.

This approach suggests a decentralized accountability in which schools are judged (or measured) in terms of claims advanced or plans formulated. The needs of accountability are best met, it would be claimed, by demonstrating that a school is systematically self-critical and relates its self-criticism to action.

No such rigorous demand is made by budgeting input against output, and perhaps only the most highly professional schools could meet it.