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I am submitting herewith a thesis written by Andrew Quentin Morse entitled “Corporate, Political, and Academic Perspectives on Tennessee Higher Education Accountability Policy.” I have examined the final electronic copy of this thesis for form and content and recommend that it be accepted in partial fulfillment of the requirements for the degree of Master of Science, with a major in College Student Personnel.

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Corporate, Political, and Academic Perspectives on Tennessee Higher Education Accountability Policy

A Thesis Presented for the
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Andrew Quentin Morse
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Dedication

This thesis is dedicated to my beautiful wife, Amy. Her encouragement and loving support have allowed for me to pursue my life's intellectual and professional aspirations. I am grateful everyday for having such a wonderful person to share life with. You make me thankful to be alive. I love you.

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I have truly been blessed by the careful guidance and thoughtful perspectives of many individuals who helped me complete this research project. Numerous individuals from the University of Northern Iowa and University of Tennessee have prepared me to undertake a project of this magnitude. While I am unable to name all involved in investing their time and energy in my development, know that you have made a profound impact on my life and the success of this research project.

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ABSTRACT

The purposes of the research are (1) to identify the similarities and differences among corporate, political, and academic leaders in Tennessee on postsecondary education accountability policy and (2) to investigate ways for improving accountability policy as evidenced by the various stakeholders. The two following research questions will be adapted from the larger, ongoing study by Bogue et al. (2009) on accountability:

- What differences and similarities exist among corporate, political, and academic stakeholders on the issues of collegiate mission and issues of accountability definition and evidence?
- What are the most important steps that institutions of higher education can take to improve performance accountability and what factors impede effective accountability?

The study employed a quantitative survey design where academic, corporate, and political leaders from Tennessee were investigated to identify differences and similarities on the purpose and function of accountability policy within the state. The findings suggest that while there are numerous points of difference among the stakeholders, it is reasonable to conclude that the numerous similarities that exist can help guide the successful development of meaningful accountability policy.

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I. Introduction

Higher education institutional leaders in the United States face increased pressure from corporate, political, and academic stakeholders to produce evidence that their colleges and universities are performing sufficiently while simultaneously making efficient use of resources (Bogue, 2006; Morest, 2009; Alexander, 2000). As a result, institutions are embracing the accountability movement where evidence and achievement of institutional objectives is becoming essential for support (Trustees Views, 2007).

While institutions are embracing the movement, higher education is presented with the challenge of identifying which accountability expressions answer the call for evidence of sufficient performance and efficient resource use. Without a clear understanding of expectations from stakeholders, however, institutions will not receive proper direction in assembling adequate and appropriate data to support their case for sustained or increased stakeholder investment.

The present study seeks to add to the data of a larger, ongoing survey of the current perspectives of corporate, political, and academic stakeholders in Connecticut, Colorado, Michigan, Georgia, and Oregon on accountability (Bogue et al., 2009). By studying the major stakeholders in Tennessee's two – and four-year public institutions, more information will be gathered about perceived purpose of accountability policy; acceptable performance indicators; trustworthiness of assembled data; and applicability of information gathered for purposes of evaluation and improvement. A brief tour of literature will establish that accountability is a commanding presence in higher education. Then, an outline of the emergent policies and practices will describe the adaptations made in response to the accountability movement. Finally, a discussion of the problems and limitations that result from the expectation of accountability by higher education's diverse stakeholders will guide the purposes of the present study.

The Significance of the Call for Accountability in Higher Education

Higher education in the United States has always shared a close relationship with the public. However, Thelin (2004) noted that a cultural evolution took place in the middle of the 20th century that diminished the public's trust of higher education and, instead, a new and fervent skepticism emerged that defined how stakeholders related to institutions. Stakeholders began to ask questions and expect evidence that indicated institutions are achieving their educational missions, spending money efficiently, and working to improve operations (Thelin, 2004). One representation of the dialogue that emerged from accountability near the middle of the 20th century appeared in Kenneth Mortimer's work entitled *Accountability in Higher Education* (Mortimer, 1972). Mortimer described accountability in terms of outputs, or what emerges from an institution after using resources. While this paper emphasized that accountability expressions ought to focus on institutional outcomes, the dialogue that has occurred among stakeholders since Mortimer's account has indicated an absence of agreement over the purpose of accountability.

In 2004, the State Higher Education Executive Officers (SHEEO) organized the National Commission on Accountability in Higher Education where the principal focus was to guide improvement in performance within higher education (pg. 1). This goal highlights a national interest in one key aspiration shared among stakeholders, which is that the purpose of accountability is to guide institutional improvement. However, national efforts such as the Voluntary System of Accountability, which was created by the Association of Public and Land-

Grant Universities (APLU) and the Association of State Colleges and Universities (AASCU), serve to inform the public that institutions across the United States are performing adequately (APLU, 2010). This implies that the purpose of accountability should be to demonstrate institutional worth to stakeholders. The expectation to prove institutional worth or to improve performance represents two contrasting purposes, and an article featured in *The Chronicle Review* in 2004 entitled "How Can Colleges Prove They Are Doing Their Jobs?" illustrated the growing concern over these two expressions (The Chronicle Review, 2004 pg. B6 – B10). The article expressed skepticism over the present dialogue regarding the purpose of accountability and placed emphasis on whether efforts should focus on proving or improving performance. The pressure from these national efforts and heightened media attention notwithstanding, colleges and universities also face urgency from stakeholders involved within government-led efforts.

In 2006, United States Secretary of Education Margaret Spellings charged a commission of academic, corporate, and political leaders from across the country to assemble a report to outline the concerns that stakeholders have over quality and efficiency within colleges and universities in the United States. This report highlighted that accountability should occur through institutional efforts to not only be more transparent, but to also adapt to a set of goals that are outlined throughout the document. Among the policy recommendations were an encouragement of institutions to be more explicit about costs, price to attend, and student success outcomes (*Spellings Report*, 2006, pg. 14). The Report also warned that future support from the federal government could be cut to those institutions that fail to make appropriate adaptations. Even though the document had a commanding visibility upon its initial release, a former commission member, Robert Zemsky (2009), wrote a book entitled *Making Reform Work* that outlined the failure of *The Spellings Report* to address the complexity and challenges faced by institutions to meet accountability expectations, and explained that this ultimately is why the report failed to catalyze the change it sought to achieve. Even though the report did not garner the attention it sought to capture, the document clearly articulated that institutions are facing interest and criticism from their stakeholders and that adaptation is necessary for financial support.

The clear interest from academic, corporate, and political stakeholders has indicated to leaders within colleges and universities that the movement toward accountability is here to stay. As a result, institutional leaders must adapt to the strident call for evidence to inform and guide quality, efficiency, and effectiveness. Recent literature and reports have indicated that institutional leaders are adapting to the expectations expressed by higher education's major stakeholders.

Responses to the Call for Accountability

Numerous responses to the call for accountability have emerged from efforts by institutional leaders to evidence their worth to stakeholders. These responses represent the many voices that impact higher education finance and function, and that colleges and universities across the United States are attempting to evolve according to these expectations. Several significant accountability expressions have been implemented and provide insight onto current institutional practices regarding the movement toward evidencing quality and meeting stakeholder expectations.

Peer review through accreditation is one response to the expectation for evidence of quality expressed by major stakeholders (Southern Association of Colleges and Schools, 2010). The Commission on Colleges of the Southern Association of Colleges and Schools (SACS) is comprised of academic leaders from across the Southern region, and is a prime example of peer interest in quality assurance as a response to accountability. The Commission is charged with the task of ensuring that higher education institutions comply with a set standard of quality (SACS, 2010). For instance, SACS has published on their website a list of accrediting standards all institutions must meet to satisfy students and society (SACS, 2010). According to the *Principles of Accreditation* document published through SACS, an institution must evidence compliance with government regulations and performance standards as well as assemble a report that indicates key institutional issues and outlines a plan for quality enhancement. This process has been created to ensure that institutions are demonstrating a certain level of quality while also pursuing improvement in an organized manner according to stakeholder expectations.

In addition to accreditation and peer-review, many institutions across the United States are meeting the demands of performance-based funding models. Within the State of Tennessee, for instance, the Tennessee Higher Education Commission (THEC) created the Performance Funding Advisory Committee in the 1980s to evaluate and promote its performance funding system for the universities within the state that receive tax dollar support (THEC, 2010). The Performance Funding Advisory Committee webpage states that performance funding is a model that catalyzes improvement in teaching and learning while institutions work to achieve their missions. The Advisory Committee uses performance indicators across five broad categories (learning environment and outcomes, student satisfaction, persistence, master plan priorities, and assessment outcomes) to evaluate the quality of institutional practices that inform funding decisions to the public colleges and universities in the state.

Institutions have also faced pressure to respond to another outcome of the accountability movement, which is to indicate quality through the form of ratings and rankings. Colleges and universities have come under the review of independent ratings and rankings organizations such as the U.S. News & World Report, which publishes annual rankings that evaluate institutions according to standard criteria and share the results with a wide consumer audience (U.S. News & World Report, 2010). Morse and Flanigan (2009) discussed that the U.S. News & World Report uses a weighted score based on 15 indicators of quality such as retention, student selectivity, alumni giving, and student financial resources. Institutions are also divided up into various classifications based on institutional demographics such as size and degrees offered (Morse & Flanigan, 2009). The rankings are determined based on how each institution compares to its peers within a certain category (Morse & Flanigan, 2009). The goal of these criteria is to provide consumers with an indication of which institutions perform the best, and these rankings are also used by colleges and universities as a marketing resource to be adorned on web pages and placed on advertising materials.

Numerous accountability expressions such as accreditation, performance funding, and rankings and ratings have emerged as indicators of quality, effectiveness, and efficiency within higher education. These forms of accountability have been used to inform funding and policy decisions as well as educate consumers and stakeholders about institutional quality. However, several challenges have emerged from the complexity over the diversity of stakeholders and the value and perceived effectiveness of the accountability expressions that are currently in practice.

Accountability Policy Challenges and Limitations

While the pressure to adapt to the accountability movement is evident, there are significant leadership and policy challenges from the expectations that have been shared by higher education's diversity of stakeholders (Bogue, 2006). As a result, colleges and universities have to respond to different, even conflicting, accountability expectations from their stakeholders. Recent literature has revealed challenges to the pursuit of effective and worthwhile accountability initiatives.

Reports published by the Tennessee Higher Education Commission in 2009 and the Project on Student Debt in 2008 revealed a significant value conflict that challenges higher education leadership in their pursuit of producing results that will satisfy stakeholder expectations. On one hand, the THEC report indicated stakeholder interest in the impact that higher education had on the welfare of the state in terms measuring the annual net growth of college-educated citizens per capita. This measurement suggests that the public is a major benefactor of higher education. On the other hand, scholarship has revealed that the burden of cost has begun to shift away from the public toward the student, which suggests that the individual is the prime benefactor and should be responsible for their educational expenses (Project on Student Debt, 2008). While evidence illustrates that both the public and individual benefit from the attainment of higher education, there is ambiguity in the value for which each benefactor is responsible in covering the costs associated with operating a college or university.

In addition to the issue of deciding who the primary beneficiaries are while students attain a higher education, college and university leaders are challenged with conflict over the value stakeholders place on both efficiency and quality. Lerner (2008) published a report that marked the decrease in pay and availability of tenure-track faculty lines over the past 20 years in the field of history across two- and four-year colleges and universities across the United States. Lerner found that during the same period there was an increase in the use of part-time adjuncts. The author's findings indicate that academic departments are becoming increasingly reliant on part-time instructors who can be paid less than tenure-track faculty to make efficient use of resources. With less paid time to devote to students, and few, if any, expectations for research, the call for efficiency in the use of resources to support instructors may compromise the expectation for quality.

The evidence for quality assurance can be observed through programs that have recently been initiated to report institutional data to stakeholders. For instance, The Voluntary System of Accountability was developed by the Association of Public and Land-Grant Universities (APLU) and the Association of State Colleges and Universities (ASCU) in 2007 to provide standardized evidence of quality to major stakeholders. The program is designed to compare the responses given by each institution against those of other participating institutions. The Voluntary System of Accountability prompts colleges and universities to report information to the public such as program offerings, educational costs, and student-to-faculty ratios. If institutions are expected to provide rich program offerings, low cost to students, and impressive student-to-faculty ratios to meet expectations for quality, then leaders may face challenges in meeting expectations for efficiency with stakeholder dollars (Lerner, 2008; APLU, 2007).

Colleges and universities face challenges and conflicting value expectations from their stakeholders. Not only do institutions have to be efficient, but they must also evidence an acceptable level of quality in their operations and outcomes. Additionally, colleges and universities face unclear expectations from their stakeholders on the value for which each benefactor of higher education should be responsible for incurring to attain a higher education. It is clear from the literature that further study is needed to understand stakeholder perspectives on the purpose and function of accountability policy among the three major stakeholder groups so that effective and worthwhile accountability policy can be crafted.

Problem Statement

Corporate, political, and academic leaders are three main stakeholders in the higher education enterprise. While these three groups all have a significant and influential relationship with higher education, they manifest differences on how accountability's definition should be articulated. In addition, there are differences in how these groups perceive the purpose of accountability policy. Further, there is a lack of clarity about what forms of evidence are acceptable among these stakeholders (Tipton-Rogers, 2004; Roberson-Scott, 2005; Tanner, 2006). It was discovered through several studies that corporate, political, and academic leader perceptions need to be investigated further to understand how institutions can craft worthwhile accountability policy that meets stakeholder expectations (Tipton-Rogers, 2004; Roberson-Scott, 2005; Tanner, 2006).

The need for a well articulated policy on accountability in higher education is further evidenced when it is observed that legislators report being insufficiently aware of data that highlights quality in higher education (Roberson-Scott, 2005). Roberson-Scott also found that trustworthiness over data from institutions as well as the source from which the evidence was derived also emerged as a factor influencing perspectives on accountability. For instance, legislators reported cynicism toward the objectivity and quality of reports developed by campus leaders and reported higher levels of trust with independent agencies.

Further, an unpublished dissertation by Tanner (2006) found that academic leaders within the state of Tennessee expressed dissatisfactory perceptions regarding the effectiveness of accountability policy in the state. While academic leaders within this study reported that accountability is a necessary and worthwhile policy within higher education institutions, many respondents concurred that its use within the state's performance funding model was a significant challenge even though it had been praised by experts in the assessment movement. Tanner noted that those who were dissatisfied with accountability policy were also concerned with program reviews, report cards, and accreditation processes.

Finally, in another unpublished dissertation Tipton-Rogers (2004) conducted interviews with Tennessee's corporate leaders to gain their perspectives on higher education accountability policy in the state. The corporate respondents indicated that more action on the part of institutional leaders is needed to provide satisfactory evidence of adequate performance by colleges and universities. Many of those interviewed expressed concern over the ability of Tennessee's public higher education institutions to prepare graduates who can meet workforce demands, and that accountability initiatives ought to be more efficient with resources. Taken collectively, the testimony provided by corporate, academic, and political stakeholders indicates a diversity of perspectives over the purpose of accountability policy.

Therefore, the problem is that while the urgency toward higher education accountability remains significant, it is not apparent whether various stakeholders hold convergent perspectives on the purpose of accountability policy and evidence of sufficient performance. Also, a lack of clarity exists with regard to issues of credibility and trustworthiness of reports generated by campus officials on accountability. Because academic, political, and corporate leaders are among the most significant stakeholders in higher education, this study is designed to probe the extent to which similarities and differences in perception exist among them in Tennessee.

Purpose Statement

The purposes of the research are (1) to identify the similarities and differences among corporate, political, and academic leaders in Tennessee on postsecondary education accountability policy and (2) to investigate ways for improving accountability policy as evidenced by the various stakeholders. The two following research questions will be adapted from the larger, ongoing study by Bogue et al. (2009) on accountability:

- What differences and similarities exist among corporate, political, and academic stakeholders on the issues of collegiate mission and issues of accountability definition and evidence?
- What are the most important steps that institutions of higher education can take to improve performance accountability and what factors impede effective accountability?

Limitations

The data gathered on stakeholder perspectives will only be gathered for corporate, legislative, and academic leaders. While these are among the most significant stakeholders on the higher education enterprise, they are not the only groups whose voices shape higher education philosophy and practice. For instance, alumni and local community members represent two influential groups. However, the purpose of this study is to examine only those stakeholders who most significantly influence the development of accountability policy.

Given that this study will be occurring at a later point in time than the initially conducted study on which the present study is based, it may limit the ability to relate the results of this study to the previous one. However, due to the fact that the present study is occurring only a few months after the initial study it is unlikely that perspectives would have changed significantly.

Delimitations

Due to a limitation in available participants for the purposes of the study it is best to investigate utilizing a convenience sample for corporate leaders within the data gathering process. This data gathering technique does not utilize random selection, but rather allows for any number of designated participants to partake in the study. This does not ensure representativeness of the sample size of each group in the study. Due to the ambiguity in identifying and inability to randomly select participants to the corporate leader group, the investigator targeted organizations where leaders were most likely to meet the criteria for participation in this study.

Definitions

While the intent of this study is to gain the perspective of corporate, political, and academic leader perspectives on the purpose and function of accountability, scholars have proposed various definitions for the concept that guide and focus the inquiry.

Mortimer (1972) characterized accountability through several lenses, but the main focus is that accountability is a report of the results that a college or university produces with its resources. Mortimer described that accountability can be understood through a managerial lens where stakeholders judge an institution's success by its ability to effectively achieve its goals. Next, Mortimer stated that institutions display accountability from a program evaluation perspective where performance indicators are used to determine quality. Lastly, Mortimer claimed that institutions must examine institutional accountability through a legal lens where data gathered highlights that personnel are sufficiently upholding lawful duties prescribed by stakeholders.

Other research has put forth a perspective on accountability that describes the concept by stating essential characteristics that accountability policy should comprise to be effective. Bogue (2006) stated that institutions must clearly demonstrate dollars spent and outcomes achieved; encourage transparency between itself and external auditors; inquire about how the programs impact the public; and examine administrative and educational resources alike to gain a more holistic perspective. While these perspectives provide broad conceptualizations of accountability's definition within higher education, the present study seeks to examine the understanding that corporate, political, and academic stakeholders exhibit about accountability.

Theoretical Perspective

Bolman and Deal's (2003) "organizational frames" model will serve as this study's theoretical framework. According to Bolman and Deal, organizational realities and the leadership roles individuals assume within them can be summarized in four frames that are common to organizations.

First is the *Structural* frame, which describes the organization as one that seeks to achieve targeted goals. Therefore, individuals might seek to characterize the success of the structural entity of an organization through viewing data that support the achievement or progress toward those goals. The next frame, known as *Human Relations*, describes organizations as reliant for survival and growth upon the performance of individuals who work for the organization. Through this lens, the individual's unique characteristics are significant in the outcomes and quality of the organization itself. Therefore, employee needs must be addressed and nurtured to succeed as an organization. Further, the *Symbolic* frame is equally essential when viewing the structure of organizations. Within this frame, individuals need to understand the background values and heritage to succeed within an organization. Traditions and values are significant to organizations because they have formed the organization into the way in which it currently operates. Lastly, the *Political* frame refers to the understanding of authority/power and dissent/conflict over organizational purpose and mission. It is also within this frame that the present study is primarily concerned due to the evidence of salient conflict among the three major stakeholder groups over the purpose of accountability policy.

The presence of conflict within higher education is a normal element of daily life for employees and stakeholders, which, as Bolman and Deal (2003) articulated, is to be expected within any organization. However, the presence of conflict over policy issues that affect accountability from becoming productive and worthwhile has caused reason for investigation. The major stakeholder groups experience conflict over institutional finance and function, which means that stakeholders have varying perspectives over the ways in which colleges and universities should be organized and allocate financial resources. Stakeholders may express differences of perception on the quality and benefits of programs, services, or resources sponsored by institutions. These groups may also possess varying ideas about the ways in which institutions should frame and approach the achievement of goals and mission. Further, corporate, political, and academic leaders may disagree over the forms of evidence that indicate expectations of accountability are being met. Taken collectively, these areas of conflict can be investigated and addressed to inform discussions of successful policy development. Further, these frames informed the investigator about how to understand the contexts of the attitudes, assumptions, and cultures from which the stakeholders came as it pertains to perspectives on accountability.

II. Literature Review

Evidence suggests that corporate, political, and academic stakeholders hold different expectations for accountability within higher education, and the extent to which these groups converge on policy issues is unknown (Tanner, 2006; Tipton-Rogers, 2004; Roberson-Scott, 2005). Further, the pressure felt from stakeholders by college and university leaders has caused numerous accountability expressions to emerge such as performance funding, peer review, and accreditation (SACS, 2010). However, higher education institutions have struggled to adapt to conflicting expectations such as maintaining an acceptable level of quality while using resources efficiently (Lerner, 2008; APLU, 2004) Therefore, a tour of literature will display the complexity of the challenge in crafting policy that will address the accountability expectations of corporate, political, and academic leaders in the United States. Before a discussion about accountability policy can proceed, however, a distinction must be made between the concepts of mission and purpose to best inform readers about another dimension of complexity within the accountability movement.

Perspectives on Mission and Purpose

Recent literature has supported the inherent challenge associated with developing a cohesive and agreeable definition of college and university mission and purpose amongst various institutional stakeholders (Morphew & Hartley, 2006; Lang & Lopers-Sweetman, 1991). First, it should be noted that mission and purpose describe two entirely different, yet closely related concepts. Kotler and Murphy (1981) described university mission as its spirit and reason for being. Kotler and Murphy stated mission as “an invisible hand that guides a college or university’s personnel to work independently and yet collectively toward the realization of the organization's goals" (Kotler and Murphy, 1981, pg. 470). Purpose statements, then, are an aspiration or eventual outcome toward which institutions aspire (McCaslin & Scott, 2003). Even though mission and purpose can be clearly defined, the discourse among stakeholders exists within the processes through which institutions approach and achieve their missions and strive toward their purposes. Therefore, research must inform inquiry on the current perceptions that corporate, political, and academic stakeholders have about mission and purpose, the ways in which these relate to expectations for accountability, and the resulting impact on institutions.

The Salience and Urgency of the Accountability Movement

Three unpublished doctoral dissertations investigated the perspectives of corporate, academic, and political leaders to ascertain their input on the purpose, definition, and current effectiveness of accountability expressions (Tanner, 2006; Tipton-Rogers, 2004; Roberson-Scott, 2005). These studies indicated that higher education's major stakeholders clearly possess different expectations and opinions about the purpose and effectiveness of accountability policy. To elaborate further on the challenges inherent within satisfying stakeholder demands, these studies will be described in further detail.

Tanner (2006) investigated the perspectives of 15 academic leaders of two- and four-year public colleges and universities through a qualitative study. Tanner found agreement among all academic leaders that accountability was necessary, but these individuals also expressed discontent over the current policies and practices in place to exhibit accountability. The respondents were dissatisfied, for instance, with the use of report cards and program reviews to evidence accountability. Even though some of the respondents expressed discontent, many reported optimistic views regarding the potential for improvement of accountability policy and practices. Given that these individuals agreed that accountability was a legitimate and worthwhile policy pursuit, however, indicates that there is perceived worth in its existence as a guide for improvement and evidence to stakeholders.

The study by Tipton-Rogers (2004) sought to investigate corporate leaders' thoughts about the purpose of accountability policy. Tipton-Rogers found that while corporate leaders reported knowing very little about current accountability initiatives, these stakeholders also expressed concerns that higher education institutions need to address perceived challenges. Among the challenges that corporate leaders cited were in need of addressing through accountability efforts were to be more efficient while using resources and to improve the preparation of students to meet job-related demands. Even though these stakeholders did not indicate a comprehensive knowledge regarding current initiatives to maintain a level of confidence with the public through accountability efforts, it is clear through the study that corporate leaders hold opinions about the purpose of accountability initiatives.

Roberson-Scott (2005) interviewed fifteen elected legislators within Tennessee who served on either a house or senate education committee regarding accountability policies and programs within the state. Legislative participants indicated their views that, in general, public colleges and universities within Tennessee fail to meet accountability expectations. As a result, legislators reported little confidence in college and university leaders to produce reliable results, and that management of institutions is presently insufficient. Legislators also discussed a lack of trust in accountability data that were compiled and reported by colleges and universities, and would rather have an external auditor evaluate quality and efficiency within institutions. One external auditor that would provide trustworthy data would be the state comptroller. The mistrust and urgency for change in accountability initiatives expressed by legislators within Tennessee suggests that a worthwhile policy discussion needs to occur between the major stakeholder groups.

Amidst the call for accountability expressed by the major stakeholder groups has been a diverse attempt to encourage the pursuit of evidence that satisfies expectations. Former United States Secretary of Education Margaret Spellings assembled the Commission on the Future of Higher Education to conduct a yearlong examination of the successes and challenges of the rich diversity of colleges and universities across the United States (*The Spellings Report,* 2006, pg. 6). The Commission, which was comprised of corporate, political, and academic leaders from across the country, published *The Spellings Report* to outline challenges and opportunities for growth within American higher education (*The Spellings Report,* 2006). Among the goals outlined for higher education institutions were to not only expand accessibility while more effectively managing costs, but to also improve upon the proficiency in literacy and critical thinking skills amongst graduates. The report also included language that warned against a failure to comply with these goals through expressing concern that future funding may be cut to institutions not in compliance with stakeholder goals (*The Spellings Report*, 2006). A shared vision for needed improvement among those who support and govern colleges and universities across the United States is indicative of the urgent and intensifying call for accountability.

The emphases on critical thinking and competency skills as well as financial accessibility outlined through *The Spellings Report* (2006) indicated a vested interest in the public good and in expecting colleges and universities to support the education of an adept workforce. Government programs and services have also indicated such an interest. To support this perceived mission within higher education, the United States Department of Education's Office of Postsecondary Education sponsors several initiatives that prepare students for the workforce while also investing in its citizens through financial assistance programs (Office of Postsecondary Education, 2010). The Pell Grant provides need-based assistance to independent adults who meet income criteria (Office of Postsecondary Education, 2010). Federal TRIO programs provide opportunities for first-generation and underrepresented students to learn about and matriculate to institutions of higher education (Office of Postsecondary Education, 2010). These investments in the public good indicate that the government expects institutions to prepare educated citizens who are ready to meet workforce demands.

Research has supported the notion that legislators expect institutions to prepare citizens to enter and contribute effectively to the workforce as well as strive toward public goals (Ruppert, 2001). Ruppert conducted a survey of political leaders from all 50 states to investigate the attitudes that political leaders espouse about the premier missions and student outcomes of higher education. The results from Ruppert's survey clearly indicated that political leaders view higher education institutions as innovators and entrepreneurs of economic growth through technological innovation and incubators of an effective workforce. Ruppert supported previous discourse that indicated political leaders expect higher education institutions to increase accessibility to more individuals and strive toward the public good (*The Spellings Report,* 2006). The expectation for higher education institutions to produce outcomes that meet legislator expectations has evidently become more closely tied to their investment in higher education at the federal and state levels (Ruppert, 2001; *The Spellings Report*, 2006).

While research has indicated that legislators have expressed an interest in the investment toward the public good through higher education, scholarly investigations have also pointed out that many legislators uphold an individualistic perspective on the benefit of higher education (Kallison & Cohen, 2010). This perspective assumes that the individual is the primary benefactor of an education and, therefore, that he or she should be responsible for incurring educational costs. Kallison and Cohen argued that many legislators also reject the notion that the public benefit of higher education significantly outweighs an individual's reward through earning a degree. As a result, these legislators expect that students should be responsible for a significant portion of their educational expenses and institutions should administer budgets accordingly. The authors also stated that the emphasis on individualism has also prompted higher education institutions to not only be transparent in their reporting of quality, but to also build strategic plans around the assumption that funding will only come with evidence of efficient performance.

The evident interest that political leaders have exhibited over the aforementioned vision for the mission and purpose of higher education has also impacted institutions in policy and practice. It is clear that while expectations for evidence of quality have become a definite agenda item for political leaders, financial support for operations has generally decreased across the United States. Legislative stakeholders have expressed serious concerns over the costs associated with operating a university, and have questioned why the amount incurred by students has continued to increase more rapidly than the rate of inflation. In fact, in an article written by Longanecker (2007), the author argued that a divide exists between legislators and academic leaders with regard to the explanation for declining funding and the cost associated with higher learning in the United States. The author reported that state legislators feel they are doing their fair share to fund students at public institutions through tax subsidies. Academic leaders, in turn, reported that state legislators are not funding institutions at levels which allow for sustainable administration of higher education. Without resolution, Longanecker lamented, higher education faces a problematic future filled with cutbacks, high tuition increases, and dwindling quality of education and services.

Research by Callan, Ewell, Finney, and Jones (2007) found that legislators also ascribe to the idea that with declining financial support, institutional leaders will operate more efficiently and be forced to improve quality through a fear of further reduction (Robst, 2001). Through indicating that legislators are serious about their expectations by declining support, institutions may be more cautious to spend money ineffectively. However, Robst (2001) noticed that gaps existed within the literature about whether a decline in financial support actually increased efficiency and quality at institutions. The researcher measured efficiency during periods of financial decline by conducting a five year longitudinal study of institutions that faced significant declines in legislative support. Robst defined efficiency as the cost of a program, service, activity, or resource versus its lowest possible cost. Additionally, the investigator looked at how declining support impacted the financial structure and efficiency of colleges and universities compared to institutions that received significantly larger state subsidies. The author found that institutions tended to replace the declining support by raising student tuition and fees. Also, Robst discovered that institutions who received declining support were no more efficient than those receiving larger subsidies. Because these institutions made up the declining support through student tuition dollars, it could be that these colleges and universities were not properly motivated to act more efficiently. It is also indicative that, in an effort to hold institutions more accountable in terms of efficiency, declining government subsidies actually shifted the burden onto the students and reinforced the individualistic notion that some legislators embrace about the nature of higher education (Kallison & Cohen, 2010). These findings further indicate that a lack of communication and understanding between stakeholders and institutions has prompted an accountability movement that lacks a clear direction toward an agreeable outcome.

Previous studies on stakeholder perceptions regarding the purpose of accountability and publications that outline a shared vision for institutional improvement indicate that accountability expectations are a prominent policy accent within contemporary higher education governance systems (Tanner, 2006; Tipton-Rogers, 2004; Roberson-Scott, 2005). The expectation for accountability has prompted colleges and universities to pursue practices that will answer the call to provide evidence of mission attainment and policy improvement. The next section will describe the emergent practices that have been implemented at colleges and universities and by stakeholder groups across the country to meet expectations for accountability.

Adaptations to the Call for Accountability

The expectation for accountability has become a natural element within the higher education landscape (Bogue & Aper, 2006). Colleges and universities must provide evidence that satisfies stakeholder expectations to maintain eligibility for external funds or to garner new support (SACS, 2010; Kaplin & Lee, 2009). As a result, numerous policy accents have emerged within colleges and universities as well as through stakeholder groups to satisfy the call to provide evidence of quality assurance and performance improvement. This section will focus on these contemporary policy accents to inform the current status of higher education within the accountability movement.

Institutions have used assessment to guide improvement and evidence quality to stakeholders to meet accountability expectations. Upcraft and Schuh (1996) described assessment as the process of providing campus officials, trustees, legislators, students, and any other vested individuals with evidence of the current state or outcomes of a program, service, activity, or resource. Campus stakeholders use this data to hold institutions accountable for providing quality operations to the public (National Academy on Academic Leadership, 2001). Because a quality assessment can provide insightful and reliable information, it can be greatly useful for individuals to examine how institutions uphold accountability expectations through examining effectiveness across the institution or within specific areas of academia (Van Vught & Westerheijden, 1994). Assessment has become an essential instrument by which colleges and universities gather evidence for review by various stakeholder organizations, particularly through relationships between institutions and stakeholders that inform about progress toward or attainment of institutional missions and expectations.

Accreditation and peer review have become increasingly necessary as a process by which colleges and universities receive stakeholder support (Kaplin & Lee, 2009). Accreditation prompts colleges and universities to work with peers to uphold expectations for quality within academic programs and to ensure effectiveness with usage of institutional financial resources (Eaton, 2006). These external organizations, which are comprised of academic leaders from other colleges and universities, provide an assurance to the campus and its stakeholders that some level of quality is being achieved. In addition, institutions that receive accreditation are capable of earning benefits for maintaining that status (Middle States Commission on Higher Education, 2009). These benefits include student financial aid, course credit transferability, and the capability for alumni to matriculate into graduate programs (Middle States Commission on Higher Education, 2009). Accreditation is a comprehensive process where numerous sources of evidence, including assessment, are compiled to provide evidence that an institution is performing at a designated level of quality that is worthy of approval from accrediting peers.

The Council for Higher Education Accreditation described several processes that are key elements of accreditation (Eaton, 2006). First, colleges and universities must conduct a self study where an institution must prepare a comprehensive assessment regarding the ways in which the standards set forth by the accrediting organization are met. For instance, one standard may be evidence that students are engaged in a rigorous learning environment. The institution would then need to compile data from sources such as the National Survey on Student Engagement, classroom assessments, and student success rates. Second, the peer review process involves the development of an improvement plan after a campus-wide review of the report takes place. Third, a site visit involves face to face interaction and review of an institution's current practices. All of these steps challenge institutions to transparently report the level of quality and areas of needed improvement within institutional operations. While accreditation has become a necessary outcome of the accountability movement, other practices have emerged that require institutions to evidence quality.

Rankings and ratings systems are another contemporary practice that has emerged from the accountability movement that colleges and universities across the country have embraced (Bogue & Aper, 2000). Independent organizations such as U.S. News and World Report, which publishes "America's Best Colleges," detail the top higher education institutions in the country according to criteria that are established by an external review panel who are charged with determining those awarded with the distinction. According to Morse and Flanigan (2009), there are 15 standardized criteria used by the U.S. News and World Report to decide which institutions are awarded the top distinctions. Among the elements are evaluations of an institution's first-year experience, course offerings, cost, financial aid, campus life, activities, sports, student perceptions of campus climate, and location.

Accountability expressions can also be found through the efforts of non-profit organizations charged with the duty to evaluate criteria that inform expressed interests by political stakeholders over policy and practice within colleges and universities (The National Center for Public Policy and Higher Education, 2008). The National Center for Public Policy and Higher Education publishes a report every two years, known as *Measuring Up*, with the intent on informing and advocating federal and state public policy initiatives that expand the quality and financial accessibility of higher education (*Measuring Up*, 2008). The results offer a comparative analysis of practices, strengths, and challenges within higher education systems across the country (*Measuring Up*, 2008). Each state is assigned a grade (A, indicating excellent performance, through F, indicating poor performance) on several indicators of quality that intend to provide a broad overall picture of performance.

Nationwide, many colleges and universities have indicated their initiative to display evidence of quality by developing voluntary partnerships with other institutions to report institutional data to stakeholders. The Association of Public and Land-grant Universities (APLU) and the Association of State Colleges and Universities (ASCU) developed the Voluntary System of Accountability Program in 2007 for institutions to voluntarily provide basic, standardized data to major constituencies. The program is designed to provide a glimpse of each participating institution in comparison to other schools involved in the program. The Voluntary System of Accountability prompts colleges and universities to report information to the public such as the types of degrees offered and costs to attend. Also, responses from standardized tests such as the National Survey of Student Engagement provide insight about the perceptions and attitudes of the student body about the institution that evidence quality and the effectiveness of campus resources.

Research has indicated that another adaptation to stakeholder demands has been to shift educational expenses away from stakeholders and, instead, pass an increased cost on to students. A report published in 2008 by The Project on Student Debt highlighted significant trends in student borrowing (Project on Student Debt, 2008). The report indicated that student loan debt increased 24 percent over a four year period, from 2004 to 2008, with an increase from $18,650 to $23,200 upon graduation. In public higher education, specifically, the amount rose 20 percent during that same period from $16,850 to $20,200. Also, the report indicated that two-thirds of college students in the United States graduate with student loan debt. In a parallel report entitled Student Debt and the Class of 2008, data highlighted the fact that, in 1996, 58 percent of students graduated with at least some student loan debt with the average at $13,200 (Project on Student Debt, 2008). The increase in student debt as well as the amount of students incurring debts to graduate supports the idea that institutions are tending to adapt to expectations for efficiency with stakeholder support.

As a point of further illustration of the trends in public higher education finance, the Tennessee Higher Education (THEC) compiled a report of funding data over the past decade (THEC, 2009). The report showed that while political stakeholders share a vested interest in the development of an adept workforce within the state as indicated by the annual net growth of college-educated citizens per capita, legislative appropriations decreased to public two- and four-year colleges and universities and tuition incurred by students increased. For example, the report indicated that even after adjustment for tuition, the cost incurred by students and families rose 58 percent on average at four-year public institutions and 70 percent at two-year colleges in the state from 1999-00 to 2008-09. During that same time period, the THEC policy brief also illustrated that state appropriations to public higher education institutions decreased from 62 percent of overall institutional revenue to 54 percent, which increased the reliance on tuition dollars.

Further research has supported the notion that colleges and universities are adapting through envisioning new ways to make more efficient use of resources (Lerner, 2008). A longitudinal evaluation of the salary trends as well as amount of tenure-track lines made available to faculty has illustrated that colleges and universities are finding ways to be efficient with institutional resources while also attempting to address expectations for quality. Over a 20 year period, the salary of full-time faculty members showed a significant decrease due to an increased reliance on part-time adjunct instructors. In addition, the salary increase paid to part-time adjuncts only rose slightly and at a significantly slower rate than inflation over that time period. Instead, Lerner found that institutions were paying fewer, high-esteemed faculty higher salaries to also adapt to stakeholder expectations for quality and efficiency. Therefore, the total amount expended for instructional support would be lower due to the decreased overall expense of paying more adjuncts while also maintaining a reputation by the few highly regarded professors that taught at the institution.

The salient call by academic, corporate, and political stakeholders has been heard by leaders of colleges and universities charged with the task of utilizing support to achieve their missions. The adaptations made by colleges and universities as well as their major stakeholders represents a diverse emergence of accountability expressions in the form of accreditation, performance indicators, and an emphasis on efficiency to name only a few. However, amidst the pressure and conformity to stakeholder expectations, college and university leaders are facing significant challenges to satisfy the clear need for evidence indicated by stakeholders from the corporate, academic, and political sectors. The following section will provide a discussion about the leadership challenges faced by leaders of colleges and universities across the country as a result of the accountability movement.

Leadership Challenges in the Age of Accountability

The call for evidence amid stakeholders has not meant that corporate, political, or academic leaders have clearly articulated their expectations with institutions or among themselves (Bogue, 2006; Roberson-Scott, 2005; Tipton-Rogers, 2004; Tanner, 2006). While the stakeholder influence over institutional operations is significant, the absence of clearly articulated accountability expectations only adds increased complexity and challenge that detract from crafting worthwhile policy (Bogue & Aper, 2000; Bogue, 2006).

Leadership challenges resulting from the accountability movement have emerged from the expectation to create institutional cultures of quality while also navigating toward campus-wide cultures of efficiency. Lamal (2001) argued that pressure to produce more while support decreases has prompted controversial institutional changes that have compromised quality within educational enterprises (*The Spellings Report,* 2006; Ruppert, 2001). The decline of state support, for instance, has challenged the value of increased accessibility through high tuition increases (Longanecker, 2007). Lamal concluded that accountability within higher education, namely the strident call by legislators for increased efficiency, has created institutional cultures that devalue educational quality and the achievement of stakeholder expectations (Lamal, 2001). Numerous scholars have also added commentary on the value of efficiency within institutional operations.

In The Knowledge Factory, Stanley Aronowitz (2000) criticized institutions for a love of money that impeded the true mission of higher education, which is to provide an education that prepares and motivates students for lifelong learning. Aronowitz rejected the notion that education is a product-consumer relationship that can be managed through a commitment to efficiency, and rather viewed education as a process that requires individuals to learn in different ways at their own paces.

Aronowitz (2000) also commented that the value of the faculty member has decreased due to the erosion of true higher learning in the college or university setting. The author argued that because educators face increased challenge in finding full-time employment with fair remuneration, students receive decreased educational quality. Instead, educators must incur large class sizes and an increased work load with low pay and no guarantee of future employment. Also, professors encounter the same expectations to uphold a scholarly research agenda amidst growing classroom expectations. From the author’s perspective, emphases on efficiency and practices that sustain financial support actually prevent colleges and universities from achieving their missions and striving toward their purposes.

Lerner (2008) also shared distress over the waning influence of the faculty over the academic governance and political influence within postsecondary institutions to preserve the true educational mission of higher learning. Lerner argued that tenured professors are and should remain primarily responsible for the governance of higher educational institutions. However, since these positions are increasingly being replaced by adjunct or instructor positions at the hand of movements toward efficiency, the opportunity for faculty voice in governance matters is threatened. Lerner asserted that while numbers in full-time, tenure-track faculty positions decline, the voice that these individuals have over the academic matters affecting them and their students will also become less significant.

In addition to voices that have dissented over practices within the university, leaders have also criticized efforts that have been made by stakeholders to hold institutions accountable. In 2009, for instance, Robert Zemsky, who served on Secretary Spellings' Commission on the Future of Higher Education, published a book entitled *Making Reform Work*. The work is a heavy criticism over the Commission's publication of *The Spellings Report* (2006), and he instead outlined alternative ideas regarding effective institutional reform. First, Zemsky discussed that higher education should not be solely responsible for ensuring that students are successful during their time in college. Instead, the author argued that secondary schools ought to be held responsible for preparing students to succeed upon entering college and should also enter into the policy considerations of the accountability movement. Second, Zemsky criticized the contemporary view of education as a process focused solely on the college educator delivering lessons and suggested, rather, that new emphases be focused on active learning among students. A third theme that emerged from Zemsky's book argued that reining in on costs and bolstering efficiency should make the baccalaureate degree attainable in three years. Zemsky's work discussed that *The Spellings Report* was an ineffective work because it lacked a conceptualization of feasible solutions to the envisioned issues facing higher education after its yearlong study of colleges and universities across the country.

Lerner's (2008) concerns have been supported through scholarship and dissent over emergent practices in response to the accountability movement. Recent peer review and accreditation efforts to set standards for quality have created great concern by faculty who bear the responsibility of deciding the curriculum and pedagogical approach for their classrooms (Fritschler Weissburg, & Magness, 2008). According to these authors, academic freedom has its roots in the philosophical notions that faculty have the right to decide what to teach, how it is taught, and that intervention with these rights is not allowed. This inherently conflicts with stakeholders and accrediting agencies who expect institutions to uphold a certain level of quality by meeting standards with which the faculty have not agreed prior to the review taking place.

Economist and public policy scholar Richard Vedder (2004) published a book entitled *Going Broke by Degrees* that discussed how making institutions less reliant on external support is unsustainable over the long-term and has not made institutions more efficient. Further, and perhaps most important out of Vedder's work, is his discussion and illustration about the impact that cultures of efficiency have had on the student in terms of tuition increases. The author illustrated that while only 21 cents of every institutional dollar actually funds instruction-related costs, students are still expected to support significant portions of non-instruction-related entities such as athletics. His perspectives are that institutions must cease passing non-instruction-related expenses on to students and that cost-saving methods such as online education should become more commonly offered (Vedder, 2004). Therefore, from Vedder's perspective the shift of expenses on to students in the name of efficiency has not only failed to rein in on costs, but this movement has also prompted students to cover costs for which they should not be held responsible.

In addition to navigating their campuses toward cultures of efficiency and quality, institutional leaders are also faced with the challenge of addressing the needs of a diverse group of major stakeholders. Previous research has indicated that higher education's corporate, political, and academic stakeholders hold an ardent interest in expecting colleges and universities to evidence that they are making a good return on their investments (*The Spellings Report*, 2006; Tipton-Rogers, 2004; Tanner, 2006; Roberson-Scott, 2005). Government reports and policy analyses have evidenced that political leaders are concerned about higher education's impact on the economy as well as preparing students to be adept workers (Ruppert, 2001; *The Spellings Report,* 2006). Further, accents on efficiency and the shift of expenses toward students have highlighted the significance of business leaders on the influence of current accountability efforts (Tipton-Rogers, 2004). Last, the prevalence on peer review and accreditation as well as dissent emerging from the academic community over the challenges faced from accountability expressions has added another element to the complexity of the accountability movement (SACS, 2010). The collective pressure caused from the efforts of these major groups has brought the urgency toward crafting worthwhile policy to the forefront of dialogue of those involved in or affected by the accountability movement.

Added to the challenge of a diverse stakeholder population is the complexity over the philosophical assumptions of what makes an education excellent (Bogue & Aper, 2000).

According to Bogue and Aper (2000), one view of educational excellence could be to emphasize competition within classroom and co-curricular settings and to bolster a campus culture that allows for only the best to survive. In contrast, though, is the collectivist motive to create an educational environment that values the growth and development of each individual according to his or her distinctive needs. It is unclear as to which of these viewpoints, if any, that the stakeholder groups converge, or if an agreement can be negotiated through dialogue.

The challenge over the philosophical assumptions underlying educational excellence provide for a lack of clarity over which forms of evidence will satisfy stakeholder groups according to expectations for accountability. Numerous forms of evidence have already emerged in the form of ratings and rankings, voluntary systems of accountability, and accreditation and peer review to name only a few (U.S. News & World Report, 2008; AAUP, 2010; SACS, 2010). However, the dissent and continued dialogue over stakeholder dissatisfaction with the present forms of evidence has suggested that further investigations must occur to determine what expressions are necessary to provide worthwhile accountability initiatives (Bogue et al., 2009). The complexity of the policy challenge and the diversity of stakeholder groups have prompted new pursuits to satisfy stakeholder expectations for quality within colleges and universities across the United States.

Summary

It is clear that corporate, political, and academic stakeholders all share a clear expectation for colleges and universities to evidence quality in operations and outcomes with allocated resources (Fritschler, Weissburg, & Magness, 2008; *The Spellings Report*, 2006). What remains to be examined are where stakeholders agree or dissent regarding definition and purpose of accountability; what the mission of colleges and universities should be; and what types of evidence should be compiled to evidence attainment of accountability expectations.

Leaders within corporate enterprise have expressed that an education should prepare students to be effective workers who are ready to succeed in their careers upon graduation (Tipton-Rogers, 2004; Bogue et al., 2009). While political stakeholders also indicated an interest in preparation of an adept workforce, technological innovation and economic growth were viewed as essential outcomes of the educational mission of colleges and universities (Ruppert, 2001). Academic leaders have often dissented over the notion of a vocational education that has been promoted within corporate culture and, instead, value a higher education that provides a distinctive, holistic education to students that prepares for life beyond the work place (Aronowitz, 2000; Lerner, 2008). Beyond educational outcome, stakeholders are also interested in accountability expressions.

It is clear that institutional leaders have embraced accountability measures as an expectation that is not going to fade within the near future. Various forms of accountability expressions have emerged such as institutionally-driven assessment, peer review, and accreditation (Upcraft & Schuh, 1996; SACS, 2010). Corporate and political stakeholders expect evidence of quality and efficiency in operation and outcome, but are unclear about definition and purpose of accountability (Tipton-Rogers, 2004).

The literature has clearly indicated that further investigation of the perspectives of corporate, political, and academic leaders on the mission and purpose of accountability policy in higher education is needed. As a result, the present study seeks to add to the literature of an ongoing study conducted by Bogue et al. (2009) on accountability policy perspectives by studying major stakeholders in the state of Tennessee.

The perspectives shared by scholars and critics alike who have investigated the influence on higher education setting indicate the discourse over themes of quality and efficiency in higher education are significant and worth further investigation (Barrett & Meaghan, 2006). However, these perspectives have not been shared without significant dissent by scholars who question corporate perspectives on efficiency and quality in the higher education setting (Aronowitz, 2000; Lerner, 2008). Given that these dissenting voices have often emerged out of the collegiate academic sector, it is worth considering the impact and influence these individuals have had over the contemporary discourse over the higher education accountability policy movement.

The evidence presented and discussed until this point has supported the central questions that Bogue et al. (2009) have articulated to highlight the significance and urgency of investigating points of difference regarding accountability policy. Bogue et al. discussed that a list of central questions emerged from a review of literature. For instance, what is the purpose of accountability policy (Bogue et al., 2009)? Research has suggested cultural differences exist within corporate, political, and academic cultures, which indicates that each has a different understanding of the purpose of accountability (Tanner, 2006; Roberson-Scott, 2005; Tipton-Rogers, 2004). These cultural differences also prompt questions over which forms of evidence for accountability are acceptable and appropriate. The study on political leader perspectives conducted by Roberson-Scott (2005) also suggested the necessity for a discussion to occur over questions expressed by political stakeholders regarding the trustworthiness and credibility of data gathered for purposes of accountability. By whom should data be collected so that stakeholders are not consumed by mistrust? These questions that have remained unanswered or unclear delineate a need for further investigation regarding the aspects involved in creating accountability policy. The following section will discuss the methodological approaches taken in the present study to provide data to ascertain perspectives on the purpose and function of accountability policy.

III. Research Design and Methods

The purposes of the research in this study were (1) to identify the significance and types of commonalities and dissimilarities among corporate, political, and academic leaders in Tennessee on postsecondary education accountability policy and (2) to investigate ways for improving accountability policy as evidenced by the various stakeholders. The two following research questions were adapted from a larger study on higher education accountability being conducted by Bogue et al. (2009) in five other states:

- What differences and similarities exist among corporate, political, and academic stakeholders on the issues of collegiate mission and issues of accountability definition and evidence?

- What are the most important steps that institutions of higher education can take to improve performance accountability and what factors impede effective accountability?

This chapter details the methods and procedures employed within this survey design to carry through the investigation, which includes a description of the participants, the materials for the study, the research design, and the procedure through which the survey was carried out. Also, the methods for data collection and analysis are outlined.

Research Design & Site

This study utilized a survey design. This design was advantageous for the purposes of this study because it allowed the researcher to gather necessary data in a parsimonious, efficient manner. The survey method also allowed for the principal investigator to make comparisons that informed the similarities and dissimilarities existing among corporate, political, and academic leaders regarding accountability policy in higher education.

The independent variables in the study were the participants in the three stakeholder groups (i.e., corporate, political, and academic). The questionnaire items were single-response ordinal likert-scale prompts for comparison across the stakeholder groups. A question prompt has been included in Example 1.

Example 1: Single response, ordinal, likert-scale question prompt

Please rate the EFFECTIVENESS of the following instruments in promoting accountability in higher education:

	Not Effective	Somewhat Effective	Moderately Effective	Highly Effective
Institution Accreditation	❍	❍	❍	❍
Major/Field/Professional Accreditation	❍	❍	❍	❍
Financial Audit Reports	❍	❍	❍	❍
Performance Indicator Reports or Report Cards	❍	❍	❍	❍

The responses by the participants to the survey questionnaire items were the dependent variables in the survey design. These responses indicated the extent to which stakeholders agree to various aspects of accountability definition and purpose as well as methods and expectations for producing evidence of quality. This evidence will guide future directions among stakeholders while attempting to craft sensible accountability policy.

The research was carried out using online surveys that were sent to participants through their email contact information filled out in their naturalistic setting. However, many political leaders did not respond to inquiries to participate over electronic mail. In this case, the researcher mailed paper surveys to the district and state office addresses. These methods of reaching participants were the most appropriate due to the rigorous job-related demands that accompany the participants as well as the wide geographic proximity of the participants across the state of Tennessee. Now, a description of the research procedure will further detail the method that the researcher utilized to complete the investigation.

Participants

The study sought to investigate the perspectives of three distinct survey groups from the political, corporate, and higher education academic fields. Every elected legislator in the state of Tennessee was contacted to participate in the survey. Also, each institutional president or chancellor, provost or vice president for academic affairs, and elected faculty president from the state-funded two- and four-year colleges and universities in Tennessee was included for participation in the study. Lastly, a convenience sample of corporate leaders was obtained by contacting the organizational leaders of various business organizations across Tennessee. These political, academic, and corporate leader participants were chosen to gain the perspectives of major stakeholders on the purpose and definition of accountability policy as well as the finance and governance structures of public higher education in Tennessee.

The participants for the study were gathered by using online search databases to obtain current contact persons for the respective positions necessary to carry out the analyses. To gain the contact information for the legislative stakeholders, the principal investigator compiled the names and emails of every elected senate and house member in the Tennessee General Assembly through the General Assembly homepage (http://www.legislature.state.tn.us/). In addition, the researcher gathered a list of all public two- and four-year colleges and universities in the state of Tennessee by consulting the *2008 Higher Education Directory*. After all of the institutions were compiled, the websites of each college or university were visited to gather the name and email address of the president, chief academic officer, and elected faculty senate president. To find eligible corporate participants, the leaders of major business organizations within Tennessee such as Chambers of Commerce were contacted by email. Membership lists and contact information were gathered from these sources and the principal investigator sent a letter of invitation to each participant. This ensured a large pool of respondents and helped ensure that a broad geographical range of Tennessee was intentionally sought out by the principal investigator. The information compiled through the participant selection process helped the chief investigator carry out the study.

Instrumentation

A quantitative survey design was utilized for this study because this approach allowed for the principal investigator to obtain comparable, objective data from which to make observations about participant attitudes and perceptions (Creswell, 2009). Creswell (2009) stated that a survey design illustrates attitudes and perspectives of a population through a numeric description. Therefore, a survey helped the investigator to collect the necessary data for this study because participant perspectives on higher education accountability policy were gathered for purposes of evaluation and comparison.

A survey instrument, which can be found in Appendix A, was utilized to gather corporate, political, and academic leader perspectives on higher education accountability policy. The survey items were validated through an expert review process by faculty, administrators, and policy scholars from across the United States. A list of these individuals can be found in Appendix B. The online survey consisted of closed-response multiple choice questions as well as a free-response prompt at the end of the document for additional feedback if necessary. The survey examined various components associated with higher education accountability policy in the state of Tennessee. Specifically, the survey sought to inform about the preferred definitions that stakeholders hold on accountability; the perceived effectiveness of existing accountability measures; expected priorities over institutional mission and purpose; the observed importance of stakeholders; the intended outcomes of accountability policy; and the overall importance of accountability evidence. The survey instrument has been tested for validity by submitting it to a panel of policy experts on higher education for a pilot test. The list of the experts sought out to pilot the instrument can be found in Appendix B of this document. Reliability for the survey was established by employing the Cronbach Alpha Coefficient (.89).

While the quantitative survey format throughout most of the instrument did not allow for free responses by the participants to the questions, the purpose of the free-response portion at the end of the survey allowed for individuals to add additional comments as necessary. This portion of the survey allowed for potential patterns to emerge from the subjective opinions of the participants themselves in ways that the quantitative survey portion may not have. As a result, a broad picture of the perspectives of corporate, political, and academic stakeholders was gathered for analysis and conclusions later in the study.

Procedure

The principal investigator gathered the names and email contact information of the president, chief academic officer, and elected faculty senate representative of each public two- and four-year college and university in the state of Tennessee. Then, the principal investigator gathered the names and email address of each elected state representative and senate member in

Tennessee. Finally, corporate stakeholders were solicited from major business organizations within the state of Tennessee. These names and their corresponding emails or mailing addresses served as the participants and contact points for all three stakeholder groups (academic, political, and corporate) in Tennessee. This information allowed for the researcher to send participants a link to the online survey through their email addresses or a hard copy of the instrument to their mailing addresses.

The investigator obtained a copy of the survey (Appendix A) from the principal investigator of an ongoing study on accountability policy across five other states in various institutional accreditation regions in the United States. Because this study sought to add to the current literature from the findings of other states, it was imperative that the same survey be utilized. Also, this survey had already been pilot tested by a panel of experts (provided in Appendix B) and the instrument had been tested using the Cronbach Alpha Coefficient (.89) to ensure reliability. With validity and reliability already established, the researcher was confident that the survey consistently measured the same constructs addressed in the larger study.

The survey instrument was sent to each political and academic leader in the state of Tennessee as well as to a convenience sample of corporate stakeholders. This study did not utilize a randomized sample of participants to guarantee that the respondents accurately represented the total population in each group. For two stakeholder groups, namely the academic and political stakeholders, the entire population was not large enough to employ randomized sampling techniques. For the corporate stakeholders, however, the researcher was challenged by not being able to clearly identify the total number of individuals in this group within the state. Therefore, corporate leaders were best contacted by working with major business organizations in Tennessee that have contact with numerous leaders around the state. While these challenges and limitations exist, the knowledge of this study still yielded important and nonexistent data regarding perspectives on accountability policy in Tennessee higher education.

After the initial email invitation was sent to members within each of the groups, reminder emails were sent out to participants who have not completed the survey. The first reminder email was sent three weeks after the initial mailing date and the second reminder was sent out after the following three weeks. The response rate from legislative leaders after this time period was insufficient. In response, the principal investigator sent a hard copy of the survey to their district and state offices to be completed and returned. After a significant amount of participants responded to the survey, the principal investigator analyzed the results using several statistical analyses to determine significance.

Data Analysis

The researcher employed statistical analysis techniques to test the relationship between the differences of corporate, political, and academic stakeholder groups. The principal investigator employed analysis of variance (ANOVA) tests to examine the significance of the difference between each response item across the three stakeholder groups to each question. In addition, the principal investigator employed F tests to determine the level of significance between the means of the three stakeholder groups in the study. Where significant differences were found post hoc Sheffe analyses were utilized to discover where the differences existed.

After the statistical analyses determined the significance of the relationships between the means, the researcher categorized data according to necessary findings in tables that are analyzed in the following chapter. What follows this section is an in-depth analysis of the findings of the research.

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IV: Findings

The purposes of this study are (1) to identify the similarities and differences among corporate, political, and academic leaders in Tennessee on postsecondary education accountability policy and (2) to investigate ways for improving accountability policy as evidenced by the various stakeholders. The two following research questions were adapted from the larger, ongoing study by Bogue et al. (2009) on accountability:

- What differences and similarities exist among corporate, political, and academic stakeholders on the issues of collegiate mission and issues of accountability definition and evidence?
- What are the most important steps that institutions of higher education can take to improve performance accountability and what factors impede effective accountability?

The study utilized a quantitative survey design where the participants were sent online links to the survey instrument. For respondents that did not complete the survey electronically after three attempts, the principal investigator sent a paper copy of the survey to garner a higher response rate. The survey sought to examine major stakeholder perspectives about accountability definition, acceptable forms of evidence, attitudes toward current expressions of accountability, and views on the purpose of higher education. Open-ended questions asking about future steps higher education can take as well as distracters from public trust were gathered at the end of the survey.

The present chapter offers the findings between the groups on the perspectives of accountability policy among the three stakeholder groups. An outline of the demographic information will provide information about the types of professionals from the stakeholder groups who have taken the survey. Then, the findings from the survey instrument will be presented. Lastly, themed analyses from the open-ended questions will be offered for understanding about the perceived ideas that stakeholders believe would help build public trust in higher education while also offering perspective about the current policies and practices that detract from public trust and confidence.

Tables 1 through 3 present the various demographic breakdowns of the stakeholder groups. There were 129 participants in total between the corporate, political, and academic leaders. The business leaders had the largest amount of respondents (n = 52) while political leaders followed behind 40 participants. Academic leaders had the least amount of participants with 37 responding to the survey. Table 1 provides an overview of the types of institutions represented according to their Carnegie classification among academic leaders. Table 2 lists the frequency of business leaders according to the sizes of the companies for which they work. Table 3 informs the breakdown of political leader respondents according to party affiliation. While this study does not offer promise of providing a representative sample of respondents, these demographic breakdowns are significant because they allow for observation of the types of backgrounds the respondents come from who have participated in the research.

Table 1
Carnegie Class Frequency of Academic Participants

Institution	Frequency*	Percentage of the Total
Research & Doctoral University	9	24.3
Master's	7	18.9
Baccalaureate (All)	0	0
Associate	21	56.8
Other	0	0

**Frequency is reported out of a total respondent pool of 75 total eligible participants.*

Table 2
Frequency of Size of Firm for Business Leaders

Size of Business	Frequency*	Percentage of the Total
500 OR LESS	43	82.7
501 – 999	1	1.9
1,000 – 4,999	1	1.9
5,000 – 9,999	2	3.8
10,000 – 24,999	0	0
25,000 OR OVER	5	9.6

**Frequency is reported out of a convenience sample pool of 250 eligible participants.*

Table 3
Party Affiliation Frequency of Political Leaders

Party Affiliation	Frequency	Percentage of Total Respondents
Democrat	16	40.0
Republican	23	57.5
Independent/Other	1	2.5

**Frequency is reported out of a total participant pool of 132 eligible participants.*

Stakeholder perspectives were gathered using an ordinal-scale survey instrument where the responses were calculated into means and analysis of variance tests were conducted to investigate whether or not significance differences at the p = < .05 level existed. Where significant differences were found, post-hoc Sheffe tests were employed to determine which stakeholder groups differed. Significant differences between academic and political leaders are indicated as A-P. Differences between academic and business leaders are indicated as A-B. Differences between business and political and business leaders are indicated by listing B-P within the tables listed below.

Accountability Definitions

Table 4 displays the stakeholder responses when asked about appropriate definitions of accountability. All three stakeholder groups value that colleges and universities demonstrate fiscal and management integrity. Cross-stakeholder emphases were also placed on institutions achieving their goals and that higher education provides public evidence on educational and fiscal performance. Significant differences between academic and political leaders were observed twice over preferred definitions of accountability. First, academic leaders (M = 3.86, SD = .588) found that demonstrating fiscal and management integrity was a more appropriate definition of accountability than legislative (M = 3.50, SD = .679) leaders. Second, it was observed that academic leaders (M = 3.86, SD = .347) found that offering public evidence of educational and fiscal performance was also a more appropriate definition than did legislators (M = 3.35, SD =.893) in Tennessee. Here it is important to note that while significant differences were found between groups on some of the definitions offered on the survey instrument no group rated any of these aspects as less than moderately appropriate in defining accountability. Therefore, all of the possibilities were viewed as acceptable among the stakeholder groups.

Table 4
Definitions of Accountability*
(Please rate the appropriateness of the following statements as definitions of the term accountability in higher education.)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
Institution achieves established goals	3.65 (.588)	3.50 (.784)	3.35 (.764)	1.90	.153	N/A
Institution demonstrates fiscal & management integrity	3.86 (.347)	3.50 (.679)	3.63 (.687)	3.55	.032	A-P
Institution is responsive in achieving state goals	3.43 (.728)	3.05 (.846)	3.21 (.776)	2.29	.105	N/A
Institution offers public evidence on educational & fiscal performance	3.86 (.347)	3.35 (.893)	3.50 (.780)	5.11	.007	A-P

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

Accountability Instruments

Stakeholders were asked about their perceptions of instruments used to evidence accountability and their responses are provided in Table 5. Overall, stakeholders tended to place higher value on institutional and major field accreditation and financial audit reports while placing lower emphasis on rankings and ratings. There were mixed perceptions about performance indicator reports and report cards. Academic leaders (M = 2.81, SD = .845) placed significantly lower value on this indicator than did business stakeholders (M = 3.40, SD = .664). Academic stakeholders (M = 1.73, SD = .732) also differed from both business (M = 2.96, SD = .740) and legislative (M = 2.48, SD = .847) leaders on the importance of ratings and rankings.

Table 5
Instruments of Accountability*
(Please rate the effectiveness of the following instruments in promoting accountability in higher education.)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
Institution Accreditation	3.30 (.661)	3.10 (.900)	3.17 (.810)	.60	.553	N/A
Major Field Accreditation	3.30 (.702)	3.15 (.864)	3.44 (.639)	1.81	.168	N/A
Financial Audit Reports	3.16 (.727)	3.03 (.862)	3.27 (.795)	1.06	.350	N/A
Performance Indicator Reports or Report Cards	2.81 (.845)	3.05 (.959)	3.40 (.664)	5.93	.003	A-B
Rankings & Ratings such as U.S. News & World Report	1.73 (.732)	2.48 (.847)	2.96 (.740)	27.50	.000	A-B, P-B

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

Higher Education Purposes

The three stakeholder groups responded to inquiries about various purposes of higher education. Across the groups, the greatest importance was placed on student discovery of talents, interests, and values as the purpose of higher education accountability. Academic leaders (M = 3.76, SD = .495) also placed significantly greater emphasis on this purpose than political leaders (M = 3.40, SD = .744), though. Stakeholders also reported that higher education's contribution to workforce development as well as engaging in the unimpeded search for truth as important reasons for being. Table 6 lists the responses given by the three stakeholder groups.

Table 6
Evaluation of Higher Education Purposes*
(Please rate the importance of each of the following higher education purposes.)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
To contribute to economic/workforce development	3.68 (.580)	3.03 (.599)	3.63 (.595)	.68	.506	N/A
To encourage student discovery of talents, interests, & values	3.76 (.495)	3.40 (.744)	3.65 (.590)	3.48	.034	A-P
To engage in unimpeded search for truth	3.57 (.647)	3.28 (.784)	3.33 (.760)	1.74	.180	N/A
To serve as forum for study & debate of public policy	3.03 (.866)	2.88 (.966)	2.92 (.882)	.28	.754	N/A
To serve as depository of cultural history & heritage	3.08 (.862)	2.73 (.905)	2.85 (.849)	1.66	.195	N/A

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

Institutional Responsibility to Stakeholders

Stakeholder attitudes were investigated about the level of responsibility they perceived institutions had to a variety of stakeholder groups. Citizens, state governments, and students received the highest ratings across all three stakeholder groups in terms of the level of responsibility that colleges and universities have to be accountable. Local and federal governments both received the lowest perceived responsibility among the stakeholder groups, but differences were observed between academic ($M = 2.92$, $SD = .829$) and political ($M = 2.62$, $SD = .932$) leaders in the responsibility that institutions owe to the federal government.

Significant differences on perceived level of responsibility were also noted between business and political leaders on the extent to which institutions should be responsible to stakeholders within business as well as donors. Stakeholders within business (M = 3.38, SD = .599) perceived that colleges and universities had a greater responsibility to be accountable to business leaders than did legislative stakeholders (M = 2.82, SD = .802). Business leaders (M = 3.21, SD = .800) also shared that colleges and universities had a greater responsibility to be accountable to donors than legislators (M = 2.78 SD = .800) viewed as well. Significant differences were also noted between academic (M = 2.73, SD = .932) and political (M = 3.40, SD = .744) as well as academic and business (M = 3.60, SD = .534) leaders on the level of responsibility that institutions hold to parents. Both business (M = 3.60, SD = .534) and political (M = 3.40, SD = .744) leaders perceived greater responsibility to parents than did academic (M = 2.73, SD = .932) stakeholders. Clearly, there were varying perspectives about the level of responsibility that institutions should have to these stakeholders. See Table 7 for results.

Table 7
Priority of Accountability Stakeholders*
(Please indicate the level of responsibility higher education should hold to each of the following stakeholders.)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
Alumni	2.86 (.713)	2.75 (.809)	2.98 (.828)	.97	.383	N/A
Business/ Civic Leaders	3.08 (.722)	2.85 (.802)	3.38 (.599)	6.68	.002	B-P
Citizens/ Taxpayers	3.35 (.633)	3.43 (.747)	3.46 (.699)	.27	.762	N/A
Donors	2.97 (.645)	2.78 (.800)	3.21 (.800)	3.79	.025	B-P
Federal Government	2.92 (.829)	2.40 (.928)	2.62 (.932)	3.20	.044	A-P
State Government	3.27 (.693)	3.28 (.784)	3.13 (.865)	.47	.626	N/A
Local Government	2.81 (.776)	2.50 (.847)	2.79 (.915)	1.68	.191	N/A

Table Continues on Next Page

Table Continued

Parents	2.73 (.932)	3.40 (.744)	3.60 (.534)	15.86	.000	A-B, A-P
Students	3.89 (.315)	3.73 (.599)	3.88 (.379)	1.85	.161	N/A

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

Accountability Outcomes

The major stakeholder groups were asked to share their ideas on the outcome of effective accountability policy. The responses are displayed in Table 8. Business leaders tended to agree that improvement of institutional management was their highest priority of an outcome for accountability policy. Political leaders placed the greatest emphasis on accountability as a means to improve public and government confidence. Academic leaders consented that improving institutional management was the most important effect of accountability policy. Business (M = 3.62, SD = .530) and political (M = 3.23, SD = .577) leaders expressed significant differences, though, on the importance of improvement in institutional management as an effect of accountability policy. In addition, business leaders (M = 3.50, SD = .577) placed higher agreement on improving transparency and candor on purpose and performance than political (M = 3.23; SD = .577) leaders. Business leaders (M = 3.62, SD = .530) found improving institutional management to be a more effective outcome than did legislators (M = 3.23, SD = .577)

Table 8
Effect of Accountability Policy*
(Please indicate your level of agreement or disagreement with each of the following statements. An effective accountability policy will improve . . .)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
Improve student academic performance	3.08 (.829)	3.20 (.687)	3.37 (.627)	1.80	.169	N/A
Improve institutional management	3.38 (.545)	3.23 (.577)	3.62 (.530)	5.91	.004	B-P

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Table Continued

Improve public/ government confidence	3.16 (.646)	3.30 (.608)	3.46 (.576)	2.69	.072	N/A
Improve transparency and candor on purpose and performance	3.27 (.508)	3.23 (.577)	3.50 (.577)	3.26	.042	B-P

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

Stakeholder Attitudes toward Accountability

Academic, business, and legislative leader attitudes toward accountability policy are listed in Table 9. Here the respondents were asked to state their level of agreement to the various ways in which accountability is or could be exhibited as well as statements that gauge confidence in institutional performance and integrity. Overall, the major stakeholder groups expressed distrust over the notion that accountability data submitted by higher education institutions can be trusted. There was also wide disagreement that a public poll should be commissioned to gauge public confidence in higher education. A further display of lacking stakeholder confidence in higher education accountability was that all groups tended to agree that isolated instances of integrity problems in higher education overshadow positive aspects of academic and fiscal stewardship. Business and political leaders also tended to perceive that institutions will use cosmetic responses to avoid the disclosure of negative information. In terms of building stakeholder confidence in accountability, however, it is important to note that business and political leaders shared that independently developed accountability reports are more valuable than those drafted by higher education institutions or boards.

Amid all of these attitudes on current or possible expressions of accountability, several significant differences emerged between the stakeholder groups. Business leaders (M = 3.17, SD

= .834) placed significantly higher agreement on the importance of independent financial and performance audits than both academic (M = 2.35, SD = .716) and legislative (M = 2.88, SD = .648) leaders. Political (M = 3.15, SD = .785) and business (M = 3.17, SD = .662) leaders also expressed greater agreement with the notion that institutions will use cosmetic changes to avoid disclosing unflattering information than did academic (M = 2.54, SD = .641) leaders. Business (M = 3.37, SD = .627) and political (M = 3.03, SD = .698) stakeholders further expressed attitude differences from academic (M = 2.43, SD = .647) leaders on the value they place on independently developed accountability reports. Lastly, academic (M = 2.30, SD = .661) and business (M = 2.71, SD = .800) leaders expressed differences in the extent to which they disagreed on the value of a public poll to gauge public confidence on higher education.

Table 9
Attitudes on Accountability Policy*
(Please indicate your level of agreement or disagreement with each of the following statements.)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
Accountability data submitted by higher education institutions can be trusted	2.95 (.468)	2.70 (.516)	2.67 (.678)	2.74	.068	N/A
Independent financial & performance audits are more valuable than accreditation reports	2.35 (.716)	2.88 (.648)	3.17 (.834)	13.14	.000	A-B, A-P
Institutions will use cosmetic and adaptive responses to avoid disclosing unflattering information	2.54 (.641)	3.15 (.785)	3.17 (.662)	9.81	.000	A-B, A-P
Accountability information is more valuable when developed by an independent evaluator than by higher education boards/institutions	2.43 (.647)	3.03 (.698)	3.37 (.627)	21.98	.000	A-B, A-P

Table Continues on Next Page

Table Continued

A periodic public poll (similar to gallop poll) should be commissioned to gauge public confidence in higher education	2.30 (.661)	2.45 (.876)	2.71 (.800)	3.16	.046	A-B
Isolated instances of integrity problems in higher education overshadow good reports on academic and fiscal stewardship	3.27 (.508)	3.25 (.588)	3.23 (.703)	.045	.956	N/A

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

Stakeholder Attitudes toward Accountability Evidences

An evaluation of the various forms of accountability evidence were gathered among the three major stakeholder groups to determine the similarities and differences existing with regard to various forms of accountability evidence. In Table 10, the participant responses indicate the extent to which corporate, political, and academic leaders found student enrollment indicators desirable as forms of accountability evidence. Academic, political, and business leaders found enrollment trends by gender and ethnicity to be the least desirable overall. Collectively, these major stakeholders also found student retention and graduation rates to be the most desirable.

Several significant differences were observed between academic leaders and their business and political stakeholder colleagues. Business (M = 3.37, SD = .715) leaders and legislators (M = 3.40, SD = .632) both found entering academic ability of the students to be more desirable than academic (M = 2.89, SD = .906) leaders. Additionally, academic (M = 3.43, SD = .647) leaders viewed retention and graduation rates as less desirable than business (M = 3.77, SD = .425) leaders and legislators (M = 3.80, SD = .464) even though all groups tended to rate these as desirable forms of evidence. The only aspect of enrollment indicators that academic leaders tended to agree with was the desirability of student retention and graduation rates as an indicator of accountability. The next piece on the evaluation of accountability evidence investigated the desirability of student learning outcomes to demonstrate institutional performance.

Table 10
Evaluation of Accountability Evidence (Enrollment Indicators)*
(Please indicate the desirability of each of the following evidences of accountability.)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
Student enrollment trends by gender, ethnicity, etc.	2.86 (.751)	2.42 (.958)	2.58 (.801)	2.72	.070	N/A
Student entering academic Ability (SAT/ACT score, etc.)	2.89 (.906)	3.40 (.632)	3.37 (.715)	5.56	.005	A-B, A-P
Student retention/ graduation rates	3.43 (.647)	3.80 (.464)	3.77 (.425)	6.27	.003	A-B, A-P

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

In reporting about desirable forms of evidence for effective accountability, the three major stakeholder groups also provided input regarding student learning outcomes. While Table 11 outlines the analyses of the respondents within this category, there are important pieces worth discussion here as well. Collectively, the stakeholder groups placed high emphases on student acquisition of knowledge within a major field as well as critical thinking and analytical capabilities. Also among the greatest emphasis between the stakeholders was the ability to write and communicate effectively. The stakeholder groups found proficiency in a foreign language as well as artistic and aesthetic expression to be among the least desirable student outcomes of higher education. Knowledge of religious and ethical thought joined artistic expression and foreign language proficiency as the least desirable outcomes among the participants.

Significant differences were found between the three stakeholder groups. For instance, academic (M = 3.41, SD = .599) stakeholders found that knowledge and appreciation of other cultures was more desirable than both political (M = 2.63, SD = 1.005) and business (M = 2.79, SD = .825) leaders. In addition, even though all groups found knowledge in a special or major field to be desirable, differences were observed between academic (M = 3.92, SD = .277) and political (M = 3.60, SD = .591) leaders about the extent to which this outcome is desirable. Academic (M = 3.35, SD = .633) leaders also found knowledge associated with the different modes of thought related to the pursuit of truth to be more desirable than legislators (M = 2.78, SD = .891). Academic (M = 3.95, SD = .229) and political (M = 3.65, SD = .622) leaders further differed on the extent to which they valued proficiency in critical and analytical thinking, meaning that while both found this desirable much greater emphasis was placed on this outcome by academic leaders than legislators.

Table 11
Evaluation of Accountability Evidence (Student Learning Outcomes)*
(Please indicate the desirability of each of the following evidences in demonstrating accountability.)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
Knowledge & appreciation of other cultures	3.41 (.599)	2.63 (1.005)	2.79 (.825)	9.49	.000	A-B, A-P
Knowledge in a special or major field	3.92 (.277)	3.60 (.591)	3.75 (.480)	4.38	.014	A-P
Knowledge of democratic culture & heritage	3.27 (.652)	2.90 (.891)	3.00 (.767)	2.44	.091	N/A
Knowledge of modes of thought associated with pursuit of truth	3.35 (.633)	2.78 (.891)	3.17 (.810)	5.47	.005	A-P

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Table Continued

Knowledge of religious & ethical thought	2.89 (.658)	2.68 (.828)	2.83 (.785)	.79	.456	N/A
Proficiency in artistic & aesthetic expression	2.81 (.701)	2.42 (.813)	2.87 (.595)	5.00	.008	B-P, A-P
Proficiency in analytical & critical thinking	3.95 (.229)	3.65 (.622)	3.85 (.364)	4.70	.011	A-P
Performance on exit and/or professional licensure exams	3.49 (.692)	3.33 (.797)	3.60 (.534)	1.85	.161	N/A
Proficiency in interpersonal skill & social interactions	3.51 (.607)	3.08 (.730)	3.58 (.605)	7.56	.001	A-P, B-P
Proficiency in oral & written communication	3.97 (.164)	3.65 (.533)	3.88 (.323)	7.98	.001	A-P, B-P
Proficiency in foreign language	2.73 (.652)	2.80 (.758)	2.90 (.634)	.74	.480	N/A

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

In Table 12, responses from academic, political, and business leaders are outlined with regard to the desirability of colleges and universities to satisfy various constituency groups. There was only one significant between-groups difference of perception. Stakeholders within business (M = 3.48, SD = .641) found parent satisfaction to be significantly more desirable as an outcome of higher education accountability and performance than academic leaders (M 2.92; SD = .722).

In general, the three stakeholder groups found satisfying the constituencies to be desirable to demonstrate accountability. Respondents reported that enrolled students' as well as employer satisfaction were among the most widely desirable constituencies to provide evidence for accountability. Faculty and staff satisfaction was also desirable among the stakeholders.

Table 12
Evaluation of Accountability Evidence (Constituent Satisfaction)*
(Please indicate the desirability for each of the following evidences of accountability.)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
Enrolled student satisfaction	3.35 (.676)	3.23 (.800)	3.49 (.605)	.79	.462	N/A
Alumni satisfaction	3.14 (.631)	2.83 (.813)	3.02 (.804)	1.65	.196	N/A
Employer satisfaction	3.59 (.599)	3.45 (.714)	3.73 (.490)	2.50	.086	N/A
Faculty/staff satisfaction	3.35 (.716)	3.03 (.800)	3.17 (.706)	1.88	.158	N/A
Community/ Civic satisfaction	3.22 (.630)	2.95 (.815)	3.25 (.622)	2.40	.095	N/A
Parent satisfaction	2.92 (.722)	3.30 (.791)	3.48 (.641)	6.78	.002	A-B

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

Indicators of faculty performance gauged the perceptions that business, legislative, and academic leaders hold about the contributions that faculty make in providing evidence of accountability to stakeholders. The three stakeholder groups exhibited the greatest desirability of teaching performance record and faculty degree credentials as indicators of accountability. The stakeholder respondents placed less emphasis on the desirability of publication record, and, with the exception of leaders within business, faculty community service record as a form of accountability. With regard to faculty community service record, business (M = 3.21, SD = .723) leaders tended to find this expression of accountability evidence as significantly more desirable than legislators (M = 2.65, SD = .802). Table 13 lists an analysis of stakeholder responses on indicators of faculty performance as evidence of accountability.

Table 13
Evaluation of Accountability Evidence (Faculty Indicators)*
(Please indicate the desirability for each of the following evidences of accountability.)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
Faculty degree credentials	3.49 (.651)	3.33 (.694)	3.42 (.572)	.64	.530	N/A
Faculty teaching performance records	3.76 (.435)	3.65 (.700)	3.83 (.382)	1.34	.266	N/A
Faculty publication record	2.62 (.953)	2.42 (.594)	2.83 (.760)	3.05	.051	N/A
Faculty community/ professional service record	2.86 (.585)	2.65 (.802)	3.21 (.723)	7.28	.001	B-P
Faculty salary compared to peer institutions	3.08 (.640)	2.85 (.921)	3.13 (.793)	1.55	.217	N/A

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

As a final accent on the various forms of evidence on accountability by institutions to major stakeholders within the present research, academic, political, and corporate leaders were asked to rate their perceptions on the desirability of various higher education fiscal indicators. Academic (M = 3.54, SD = .691) leaders reported that a comparison of state funding compared to peer institutions was significantly more desirable than political (M = 3.03, SD = .832) stakeholders. Business (M = 3.38, SD = .690) leaders, in turn, tended to find trends in external research support as more desirable than higher education (M = 2.73, SD = .962) leaders. These statistical differences can be observed in Table 14.

Out of the various fiscal indicators, business leaders and legislators reported that fiscal and audit results as well as compliance with regulations were the most desirable fiscal indicators on accountability. While academic leaders joined with business and political stakeholders on the importance of fiscal audit results and regulatory compliance, these leaders also provided high ratings of desirability on state funding compared to peer institutions. Fiscal indicators, like the other forms of evidence inquired about regarding accountability, are essential to guide discussions and development of policy. These responses provide insight about the preferences and attitudes on the various aspects of accountability.

Table 14
Evaluation of Accountability Evidence (Fiscal Indicators)*
(Please indicate the desirability of the following evidences of accountability).

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
Fiscal audit results & compliance with state fiscal policy/regulations	3.51 (.559)	3.45 (.639)	3.60 (.569)	.71	.493	N/A
Trends in & market value of endowments	2.89 (.843)	2.88 (.723)	3.02 (.727)	.50	.607	N/A
Trends in private & voluntary contributions	3.00 (.745)	3.08 (.730)	3.23 (.731)	1.16	.317	N/A
State funding compared to designated peer institutions	3.54 (.691)	3.03 (.832)	3.27 (.744)	4.45	.014	A-P
Trends in external research funding	2.73 (.962)	3.18 (.813)	3.38 (.690)	7.09	.001	A-B

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

Stakeholder Perceptions of Overall Performance

For an overall view of stakeholder confidence and support of higher education nationally as well as within Tennessee, leaders were asked to provide an overall grade on institutional performance in the past year. Since accountability is about building and sustaining trust and confidence among stakeholders about institutional performance, a rating found in Table 15 will provide a general response to overall attitude to institutional performance. To calculate the response, stakeholder respondents were asked to rate performance on an A to F grade. The responses were given a numerical rating from 0 to 4 with A being the highest and F being the lowest. While there were no significant differences reported among the major stakeholder groups, it is interesting to note that respondents tended to award state and national performance with a "B" grade, indicating above average performance with perceived room for improvement.

Table 15
Average Grade Awarded to Higher Education*
(Based on the past year, what grade would you assign to higher education in your state and across the United States?)

	ACADEMIC	POLITICAL	BUSINESS	F Value	Significance Level	Sheffe
State	3.16 (.688)	3.30 (.823)	3.33 (.706)	.48	.561	N/A
National	3.24 (.796)	3.23 (.620)	3.21 (.893)	.02	.983	N/A

**Data are reported based on 40 political, 52 business, and 37 academic participants.*

Stakeholder Anecdotal Reports

Given the numerous differences reported throughout this report of stakeholder responses to the survey on accountability, it is important to highlight points of similarity that emerged from the final portion of the instrument. The next section will focus on the themes that emerged from the three stakeholder groups on two important topics. The first question asked respondents to identify steps that institutions can take to build public confidence and trust in institutional performance while the second asked these leaders to report what policy or practice most detracts from confidence and trust.

Question 1. Improving Accountability. Corporate, political, and academic stakeholders were asked "What is the most important step that higher education in your state could take to improve performance accountability and strengthen public trust and confidence?" Among the three stakeholder respondent groups, there were 85 total responses as indicated in Table 16.

Table 16
Summary of Responses to Question Regarding Improving Accountability

	Frequency of Response	Total Responses	Percent of Responses
Academic Leader	22	25	29%
Business Leader	29	33	39%
Political Leader	21	27	32%
Total	72	85	100%

Graduation and Retention. The major stakeholder groups emphasized the importance of graduation and retention rates to indicate accountability as a means to build and strengthen public trust and confidence in college and university performance. One of the themes that emerged indicated concern over improvement in student graduation and retention rates at Tennessee's two- and four-year public colleges and universities. Listed below are some of the comments that represent this theme of improvement in graduation and retention:

- *Improve student academic engagement (academic leader).*
- *Rewarding creative and exciting ideas in education that work to engage and retain students (academic leader).*
- *Student retention and graduation (political leader).*
- *Higher Graduation/Retention Rates (political leader).*
- *Improve graduation rates and transferability of credits to other institutions (business leader).*
- *Improve graduation rates for all sectors of students (business leader).*
- *Improve the number of persons entering college and exiting within 4 years with a degree (business leader).*

While most of the suggestions indicate improvement of institutional graduation and retention rates among the three stakeholder groups as a step that higher education institutions can take to build public confidence, some respondents also propose policy innovations to address these issues. One business leader recommended that credit transferability be addressed while an academic stakeholder suggested that "rewarding creative and exciting ideas" that would help to promote an enjoyable learning environment and promote student retention. It appears that stakeholders may find that the limitations that some students have in transferring courses between institutions as well as learning within a college environment impacts graduation rates and negatively impacts public confidence in higher education.

Transparency in Performance and Outcomes. Related to the idea of graduation and retention was the wide agreement among stakeholders that institutions ought to do a better job of demonstrating performance by more effectively reporting outcomes. Stakeholders found that various performance indicator outcomes were helpful in demonstrating accountability. Comments from the stakeholders further elaborate on this theme:

- *Report student learning outcomes (academic leader).*
- *Publish retention and graduation information in a form which takes into account differing student demographics at different institutions (especially "at risk" students) (academic leader).*
- *Create public reporting systems that accurately reflect each individual institution's mission in terms of type of student served, research expectations, and community service responsibilities (academic leader).*
- *Use a "dashboard" of performance indicators (political leader).*
- *Widespread publication of where each institution is toward obtaining goals such as graduation (political leader).*
- *Publication of information about research and development, international awards, alumni success, and community involvement including jobs created (business leader).*
- *Establish and publicize regular reporting periods (quarterly) for student academic performance, teacher performance, and university fiscal performance (business leader).*

Clearly, stakeholders are concerned with ensuring that institutions are transparent about

Performance, and colleges and universities make available sufficient evidence to demonstrate quality and the achievement of expectations. There were a variety of identified indicators that the stakeholder groups reported were important. Among them were the performance of students, faculty, and fiscal stewardship. Further, one stakeholder stated the importance of reporting graduation and retention rates. Some stakeholders were concerned with institutions reporting the types of students served and learning outcomes of the student population. Although the commentary may have not provided specific expectations on what student learning outcomes or what indicators of performance should be used, the commentary is still important to understand the perspectives and attitudes of major stakeholders. Now that the major themes among the three stakeholder groups have been reported for the first open-ended inquiry, the analysis will now focus on the second open-ended question on the survey.

Question 2. Accountability Distracters. The second question asked the respondents to provide insight about the following question: "What is the one practice or policy that currently most distracts from public confidence in higher education accountability in your state?" Table 18 displays the frequency of responses for the stakeholder groups. There were 81 responses in total.

Table 18
Summary of Responses Regarding Distracters of Public Confidence

	Frequency of Response	Total Responses	Percent of Responses
Academic Leader	21	25	31%
Business Leader	22	29	36%
Political Leader	24	27	33%
Total	67	81	100%

Competence and vocational preparation. Academic, political, and corporate stakeholders alike reported dissatisfaction with the quality of student performance as well as the preparation of graduates to succeed within the workforce. Some were concerned about standards while others expressed issues over what is emphasized in the curriculum. Also, stakeholders lamented the lack of skills and competence exhibited by graduates. Several comments characterize the sentiments among the major stakeholders:

- *Graduating a majority of students who cannot think critically and communicate effectively (academic leader).*
- *Watered down standards that increase graduation rates (academic leader).*
- *I think the educational standards could be higher for UTK, though many improvements have been made in the last few years, which is great (political leader).*
- *Private universities and colleges provide a better education than public ones (political leader).*
- *Meeting college graduates who are practically illiterate (political leader).*
- *Inability of students to cope with employment needs (political leader).*
- *Graduation of sub-standard students or students with degrees that have no market value in the workplace (business leader).*
- *Continuous lack of qualified students entering the job market is one reflection of higher education institutions. Students graduate but have little to no practical experience in their field. In many instances students have not been taught what they need to know. Students also lack accountability and soft skills when entering the workforce (business leader).*

The variety of responses over student vocational preparation and competence emphasizes the notion that many stakeholders value education as a means to prepare students with the aptitude to meet workforce demands. While these comments share a diversity of ideas on the matter of vocational preparation, it makes clear the notion that stakeholders share concern over the quality of education that graduates who earn degrees within colleges and universities across the state and the implications on their job readiness after graduation. Aside from expecting greater readiness of graduates to meet workforce demands, business and political leaders shared concern over the practice of integrity within academia.

Integrity within academia. Whether legislators or business leaders stated their distaste for large administrator salaries, dissatisfaction with isolated incidents of unethical behavior, or lamented about an unfair emphasis on athletics a major theme that became clear that these stakeholders are concerned over integrity within colleges and universities. Below are examples of commentary provided by business leaders and politicians on concern over integrity within colleges and universities:

- *Too often, schools try to cover up or gloss over any scandal on campus (especially athletic ones), rather than dealing with it openly at the first sign of trouble (business leader).*
- *Leadership scandals (business leader).*
- *Ethical behavior (business leader).*
- *Lack of stability in presidential post (i.e. UT president) (business leader).*
- *Leadership changes and misconduct (business leader).*
- *Unbalanced ratio of funds to athletics to the detriment of education priorities (business leader).*
- *Too much special treatment for athletes (business leader).*
- *Large salaries for administrators (political leader).*
- *Isolated events of questionable expenditures (political leader).*
- *Boards run by political insiders from the same income group. We need a broader base. (political leader).*

The comments support the responses given by these stakeholders on the survey about the impact of isolated incidents of integrity as well as the covering up of problems to avoid unflattering information from overshadowing institutional performance to stakeholders. Integrity issues are a major accent preventing public trust in institutional performance. To promote worthwhile accountability, institutional leaders must respond to these concerns to strengthen stakeholder confidence.

Summary

Numerous findings have provided a better understanding about the expectations and perceptions that major stakeholders hold on accountability. There were numerous points of consensus, but significant differences that exist to inform policy dialogue became clear among academic, business, and legislative leaders as a result of the study. The next chapter offers a summary and discussion of the findings of this study.

Chapter V

The purposes of the research are (1) to investigate the similarities and differences among corporate, political, and academic leaders in Tennessee on higher education accountability policy and (2) to examine avenues for improving accountability policy as evidenced by the various stakeholders. The two following research questions will be adapted from the larger, ongoing study by Bogue et al. (2009) on accountability:

- What differences and similarities exist among corporate, political, and academic stakeholders on the issues of collegiate mission and issues of accountability definition and evidence?
- What are the most important steps that institutions of higher education can take to improve performance accountability and what factors impede effective accountability?

This chapter features a summary and discussion of the research, which includes a summary of the findings, conclusions, and recommendations for further research and directions for policy dialogue.

Summary of the Study

This study utilized a quantitative survey methodology to investigate stakeholder perspectives on the purpose and function of higher education accountability to understand similarities and differences as a means to inform a policy dialogue toward creating credible policy. The stakeholders were asked about acceptable characteristics of a definition, the hopeful outcomes of accountability, the stakeholders to which institutions ought to be accountable, and to inquire about various indicators of accountability. The respondents were asked to complete a survey that was administered online, but a hard copy was sent to participants that did not respond to email inquiries. The data were analyzed by using analyses of variance to measure the significance of the difference between the group means on each of the questions. Where significant differences were found, post-hoc sheffe tests identified which of the groups exhibited the differences.

Summary of the Findings

Numerous significant findings emerged as a result of this study. Below are the major findings that were observed among the corporate, political, and academic leaders as a result of the study.

a) There tends to be wide agreement between the stakeholder groups on definitions of accountability.

b) Institutional and field accreditation as well as financial audit reports were all viewed as appropriate instruments of accountability, and, while there were significant differences on performance indicator reports and ratings and rankings among the groups, these two were seen as less appropriate.

c) Stakeholders value the impact of higher education to contribute to workforce development, to build upon student discovery of talents, and to support the engagement in the search for truth.

d) Corporate, political, and academic leaders agree that accountability to citizens/taxpayers as well as the state government were priorities, but there are significant differences between stakeholders with regard to the responsibility to business, donors, and the federal government.

e) There was agreement among the participants that accountability should improve student academic performance, institutional management, government and public confidence, and transparency.

f) While academic leaders disagreed with business and political leaders, these groups reported that accountability information is more valuable when developed by an independent evaluator than by higher education boards and institutions. All three groups agreed that isolated instances of integrity problems can overshadow good reports by colleges and universities.

g) Academic and business leaders differed on the desirability of student entering academic ability indicated by standardized test scores as an enrollment indicator for accountability. These groups tended not to find demographic characteristics desirable while also agreeing that student retention and graduation rates are important.

h) Academic, political, and business leaders found proficiency in analytical and critical reasoning, skill in oral and verbal communication, and knowledge within a major field as desirable student learning outcomes. Knowledge and appreciation of other cultures as well as various modes of thought associated with the pursuit of truth were found to be more desirable by academic leaders than political and business leaders.

i) Academic leaders found parent satisfaction as an indicator of accountability to be less desirable than business leaders. All three stakeholder groups agreed that employer and currently enrolled student satisfaction were desirable. There was some agreement between the groups on alumni and community satisfaction.

j) The stakeholders found faculty degree credentials and teaching performance records to be important indicators of accountability. Business and political leaders differed on the importance of faculty community and professional service records as an indicator of accountability. Publication record was perceived to be less desirable than other indicators.

k) With regard to fiscal indicators of accountability, compliance with regulations and audits were widely valued among the respondents. Differences were observed between academic and political leaders on state funding compared to peer institutions, and between academic and business leaders on the importance of external research funding trends.

l) There were no significant differences between the groups on the average grade they assigned to state and national higher education performance. The groups tended to rate both state and national performance with a "B" grade.

How are these results useful? These results highlight the major accents that can guide credible and effective accountability discussion among the major stakeholder groups. Having a starting point on the similarities and highlighting points of difference will provide a starting point for discussion that, according to the results, is necessary among the major stakeholder groups within higher education.

Discussion of the Findings

Should accountability prove or improve institutional performance? It is clear that the answer to both of these possibilities as the definition of accountability is a resounding "yes" among stakeholders. In his article entitled "What's all this Talk about Accountability?", Bogue

(2006) offered insight on the increasing conflict between major stakeholder groups on the importance of accountability while also discussing that there is a lack of common perspectives among stakeholders on definition and purpose. The present research identified that academic, political, and corporate leaders collectively agree that institutions ought to exhibit that institutions are meeting expectations by providing evidence of performance while also being responsive to performance aspirations by state leaders. However, holding such a complex definition is problematic for several reasons. If accountability is to both prove and improve performance, then it is difficult to demonstrate satisfactory performance to the complex set of stakeholders who demand accountability of colleges and universities. Imagine providing points of weakness or needed areas of improvement in performance to a stakeholder who expects that institutions report mission achievement. College and university leaders are going to be increasingly responsible for indicating mission attainment as well as identifying needed areas of improvement. If the expectations about the definition of accountability are not understood among stakeholders, then institutions and leaders alike will continue to misunderstand the nature of the task they both find vitally important. Understanding definition is a key component to the task of creating accountability across higher education systems. Of equal importance, though, are the instruments that will be utilized to gauge quality and mission attainment in higher education.

Ratings and rankings and accreditation are major accents in the culture surrounding higher education in the United States. Colleges and universities adorn their web pages with their recent accolades awarded by the U.S. News & World Report, or, in the case of the University of Tennessee, create campus-wide initiatives geared toward becoming a Top 25 ranked research institution (Morse & Flanigan, 2009; Tennessee Today, 2010). Given the prominence of ratings and rankings across the United States, it is interesting to note that stakeholders overall felt that these accolades were ineffective in demonstrating accountability. While this may not necessarily be the purpose of having ratings and rankings as a point of emphasis within institutional prioritization, it is important to note that the present research identified that, as an instrument, ratings and rankings do not offer much promise of satisfying stakeholder needs. Accreditation, too, is widely established across colleges and universities in the United States (Eaton, 2006). Colleges and universities must demonstrate quality to earn accreditation and receive external funding or allow for degrees or credits to transfer for further education (Middle States Commission on Higher Education, 2009). As an instrument, stakeholders who participated in this research tended to find accreditation as well as others that are commonly practice to be effective instruments to demonstrate accountability. However, given the prominence and commonplace of accreditation and other instruments within college and university practice it makes apparent the reality that numerous and different types of instruments are necessary to meet the many outspoken demands and that stakeholders remain unclear about their expectations. It is important here to shift attention to purposes and perceived priorities of higher education and accountability.

Stakeholder responses on the purpose of higher education further elaborate on the notion of complexity and lacking clarity on the relationship that institutions hold with their major stakeholder groups. Not only is a collegiate experience important in the preparation of a competent workforce, but it also offers contribution to tomorrow's knowledge base within research and inquiry. Colleges and universities invest resources in encourage students to discover and build upon their skills, interests, and talents while also serving as reservoirs for national and world history. The emphasis on ideas provides a natural environment for debate and the study of policy. These all convey a diversity of purpose in higher education, and all are valued in different ways among the legislators, corporate leaders, and academic stakeholders. How can a college or university prepare competent workers without guiding their discovery of interests, values, and skills? How can institutions support industrial growth without devoting time to research and engineering new technologies or resources? On what grounds will an educator base a well established or even a new idea without referencing history or systems of culture? The divergent views on the importance that stakeholders place on various purposes of higher education indicate little convergence on the inherent purposes of higher education. To develop worthwhile policy, stakeholders will need to understand the value that may exist beyond their purview over the varying aspirations and reasons for being.

Yet within the many points of difference among stakeholders over the various purposes of higher education, stakeholders do generally find value in the preparation of competent and skilled workers as well. The literature corroborates this idea given that Tipton-Rogers (2004) investigated corporate leaders and found that they expect graduates to be ready to work. Amid this point of similarity, though, stakeholders responded that graduates are not ready to meet demands placed on them by the workforce. As a point of similarity within the accountability movement, stakeholders may also begin discussing ideas for developing workers that can adapt to the expectations within various types of industry.

If stakeholders are going to have meaningful discussions about accountability policy, it is important to know the attitudes that one another have about institutional leadership and management. Roberson-Scott's (2005) and Tipton-Rogers' (2004) studies revealed distrust and dissatisfaction among corporate and political leaders in the quality of institutions to develop worthwhile reports on accountability. The present research corroborated these results with both political and business leaders noting that institutionally gathered reports on accountability are not trustworthy, and that independent audits are a more trustworthy form of evidence. In addition, stakeholders also perceived that colleges and universities will use cosmetic changes to adapt to expectations and that integrity, even occurring over isolated incidents, overshadows positive aspects of institutional management.

Institutional leaders generally expressed dissatisfaction over the different forms of accountability policy, which supports research conducted on academic leader perspectives on accountability in Tennessee that observed frustrated perspectives existed over current expressions and practices in accountability like performance-based funding (Tanner, 2006). However, in this research, institutional leaders were optimistic about the possibilities that worthwhile accountability can be achieved. This point creates great optimism for the future of accountability policy discussions among stakeholders. For such discussions to take place there must be a willingness among leaders to have a meaningful discussion. The current findings among stakeholders regarding their attitudes indicate that a culture of distrust and frustration have overtaken the possibility that problems can be sufficiently addressed and communicated.

Comparison of Tennessee to Other States

Given that the present study was conducted to add to the research by Bogue et al. (2009), a discussion of the relationship of findings between the two projects will inform the points of similarity and difference between stakeholders in Tennessee and those in the other states. While there were a few points of difference that will be highlighted, it is important to note that the findings in this present study strongly corroborated the research by Bogue et al.

For instance, all of the stakeholders between the two studies agreed that accountability should be used to both prove and improve institutional performance. Academic and political leaders both expressed significant differences in the value placed on fiscal management integrity as a means to define accountability policy. Both studies also found that the stakeholders generally agreed upon the notions that major field accreditation and financial audits were acceptable instruments to measure accountability. These groups also agreed that rankings and ratings were a poor instrument across studies. With regard to higher education purposes, all three stakeholder groups between the two studies placed the least overall emphases on the unimpeded search for truth and institutions as forums for the debate of public policy as less desirable purposes of higher education than other aspects over institutional performance such as student discovery of values and skills and to develop the workforce with competent graduates.

Stakeholder attitudes toward accountability policy across both studies also revealed a lack of trust and confidence in colleges and universities to provide worthwhile or credible evidence. All three groups within both studies perceived that a lack of confidence existed in an institution’s ability to produce trustworthy reports on accountability. Also, both studies revealed that corporate, political, and academic leaders viewed that even isolated incidents of integrity violations by institutions overshadows good reports of institutional reports. Related to the survey items, the themes within the anecdotal portion of the instrument revealed that stakeholders were concerned about leadership integrity issues that impacted the preparation of competent undergraduates; the trust that stakeholders have in the careful stewardship of public resources; and the lack of focus on retaining and graduating students in a reasonable amount of time.

The focus of the survey instrument on various indicators of institutional performance further elaborated the extent to which the present study corroborated the findings by Bogue et al. (2009). All three stakeholder groups between both studies expressed that student retention and graduation rates are important as indicators. Further, stakeholders agreed that faculty credentials and teaching performance records were important indicators of accountability from professors within institutions. With regard to fiscal indicators, corporate, political, and academic leaders preferred fiscal audit results and demonstrations of policy compliance as forms of evidence.

While the corroboration between these two studies offers one form of promise that perspectives are similar among stakeholders across the United States, it does not offer a conclusive report that perspectives are convergent within the states themselves, and, for the purposes of the present study, within Tennessee. The data collected and reported in the present research indicate that differences exist among the legislators, but the similarities between the two studies in their findings suggest that worthwhile policy dialogue can occur among leaders.

Conclusions

The findings suggest that while numerous points of difference were observed among the stakeholders on the various aspects of accountability policy, various points of similarity were also identified. These points of similarity may be able to serve as starting points for discussions about worthwhile accountability policy among the stakeholder groups. The survey also supported the inherent complexity in mission and task of institutions that must not only perform various duties associated with educating students and acquiring knowledge, but also that academic leaders have a challenging task in demonstrating accountability effectively to stakeholders.

It is also worth noting that the distrust displayed among the stakeholder groups on the effectiveness and trustworthiness of academic leaders to provide evidence of sufficient institutional performance only further highlights the need for dialogue among the major stakeholders to take place. Stakeholders and institutions alike will not be able to satisfy one another's expectations unless open discussions occur over the nature and complexity of accountability and the resulting avenues that will lead to the development of policy that can satisfy identified needs.

Recommendations for Further Research

While the present research offered an examination of the varying perspectives on accountability policy using a quantitative survey methodology, the resulting information that emerged from this study indicated the need for follow-up research to better identify the needs of the stakeholder groups. In particular, one major theme that emerged from both the quantitative portion as well as the open-ended question at the end of the survey about accountability distracters involved perspectives of lacking leadership integrity within higher education. Stakeholders tend to view the leadership and compilation of accountability evidence with distrust. However, there are only few examples as well as little evidence to suggest the significance and complexity of perceived lack of integrity. A follow-up study of major stakeholders might focus an inquiry on the reasons why incidents of integrity problems in higher education that may not be of regular occurrence have such a profound impact on the overall performance and accountability of colleges and universities.

Further, given the fact the legislative turnover occurs both within the offices of legislators themselves as well as the party in control over a period of time, a longitudinal follow-up to examine whether changing perspectives on the purpose and definition of accountability occur over a designated time frame. One area this research did not directly focus on was an investigation of the evolving perceptions and attitudes that stakeholders have over college and university mission and performance. An investigation of legislator perspectives when turnover occurs might better inform challenges to operating a college or university and meeting stakeholder expectations.

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Appendices

APPENDIX A

Stakeholder Survey

Accountability has clearly become a major policy accent in higher education, but it is not clear that there is a consent on accountability definition, purpose, and acceptable evidence among academic, political and business leaders. The following survey is an attempt to. discern whether there are significant differences on accountability policy among corporate, political, and academic leaders in seven, regionally diverse, case study states.

Less than 10 minutes will be required to complete this online survey, and we would be grateful to have your participation. Mindful of your time, every step has been taken to facilitate ease of response.

Your anonymity and confidentiality are completely protected as no individual may be identified in the results and all analysis is performed on grouped data. Completion and return of the survey constitutes your consent to participate.

PAGE

SEX

Please select the option that best describes your SEX:

- Female
- Male

RACE

Please select the option that best describes your RACIAL IDENTITY:

- African American/Black
- Asian American/Pacific Islander
- Caucasian/White
- Hispanic/Latino(a)
- Native American
- Other, please specify: : ____________________________

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STATE

Which of the following states do you currently work in or for:

- Connecticut
- Colorado
- Georgia

- Maryland
- Michigan
- Oregon
- Texas
- Other, please specify:

____

LEADER

Please select the option that best describes your current leadership position:

- Academic
- Business
- Political/Governmental

PAGE1

CARNEGIE

Please select the option that best describes your institution's CARNEGIE CLASSIFICATION:

- Research & Doctoral University
- Master's Level (AN)
- Baccalaureate College (All)
- Associate's Level (All)
- Other, please specify:

____

DEGREEACAD

What is the highest degree you have completed?

- High School Diploma
- Associate's Degree (AA, AS, etc.)
- Bachelor's Degree (BA, BA, etc.)
- Master's Degree (MA, MS, etc.)
- Doctoral Degree (PHD, EDD, etc.)
- Professional Degree (3D, MD, etc.)

YEARSACAD

How many years of professional experience do you have in **academia?**

- 0-5
- 6-10
- 11-15
- 16-20
- More than 20

PAGE2

COMPANY

Please select the option that best describes the SIZE of your company based on the number of employees:

- 500 or less
- 501-999
- 1,000 - 4,999
- 5,000 - 9,999
- 10,000 - 24,999
- 25,000 or more

DEGREEBUS

What is the highest degree you have completed?

- High School Diploma
- Associate's Degree (AA, AS, etc.)
- Bachelor's Degree (BA, BA, etc)
- Master's Degree (MA, MS, etc.)
- Doctoral Degree (PHD, EDD, etc.)
- Professional Degree (JD, MD, etc)

YEARSBUS

How many years of professional experience do you have in business?

- 0-5
- 6-10
- 11-15

- 16-20
- More than 20

PAGE3

PARTYAFFIL

Which political party are you currently affiliated with?

- Democrat
- Republican
- Independent/Other, please specify:

____

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DEGREEPOLIT

What is the highest degree you have completed?

- High School Diploma
- Associate's Degree (AA, AS, etc.)
- Bachelor's Degree (BA, BA, etc)
- Master's Degree (MA, MS, etc)
- Doctoral Degree (PHD, EDD, etc.)
- Professional Degree (JD, MD, etc.)

YEARSPOLIT

How many years of experience do you have in a political or governmental position?

- 0-5
- 6-10
- 11-15
- 16-20
- More than 20

PAGE4

DEFINITIONS

Please rate the appropriateness of the following statements as definitions of the term ACCOUNTABILITY in Higher Education:

	Not Appropriate	Somewhat Appropriate	Moderately Appropriate	Highly Appropriate
Institution Achieves Established Goals	❍	❍	❍	❍
Institution Demonstrates Fiscal & Management Integrity	❍	❍	❍	❍
Institution is Responsive to State Goals	❍	❍	❍	❍
Institution Offers Public Evidence on Educational & Fiscal Performance	❍	❍	❍	❍

INSTREFFECT

Please rate the EFFECTIVENESS of the following instruments in promoting accountability in Higher Education:

	Not Effective	Somewhat Effective	Moderately Effective	Highly Effective
Institution Accreditation	❍	❍	❍	❍
Major/Field/Professional Accreditation	❍	❍	❍	❍
Financial Audit Reports	❍	❍	❍	❍
Performance Indicator Reports or Report Cards	❍	❍	❍	❍

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Rankings and Ratings (such as US News & World Report)	❍	❍	❍	❍

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MISSION

Please rate the IMPORTANCE of each of the following Higher Education purposes:

	Not Important	Somewhat Important	Moderately Important	Highly Important
To encourage student discovery of talents, interests, values	❍	❍	❍	❍
To engage in unimpeded search for truth and advance knowledge	❍	❍	❍	❍
To contribute to economic/workforce development	❍	❍	❍	❍
To serve as depository of cultural history and heritage	❍	❍	❍	❍
To sustain and strengthen democracy	❍	❍	❍	❍
To serve as forum for the study and debate of public policy	❍	❍	❍	❍

STAKEHOLDERS

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Please indicate the level of RESPONSIBILITY Higher Education should hold to each of the following stakeholders:

	Not Responsible	Somewhat Responsible	Moderately Responsible	Highly Responsible
Alumni	❍	❍	❍	❍
Business/Civic Leaders	❍	❍	❍	❍
Citizens/Taxpayers	❍	❍	❍	❍
Donors	❍	❍	❍	❍
Federal Government	❍	❍	❍	❍
State Government	❍	❍	❍	❍
Local Government	❍	❍	❍	❍
Parents	❍	❍	❍	❍
Students	❍	❍	❍	❍

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A TTOAJE

Please indicate your level of agreement or disagreement with each of the following statements. An effective accountability policy will improve:

	Strongly Disagree	Disagree	Agree	Strongly Agree
Student academic performance	❍	❍	❍	❍
Institutional fiscal and educational management	❍	❍	❍	❍
Public/government confidence				
Transparency and candor on				

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purpose and performance	❍	❍	❍	❍
	❍	❍	❍	❍

ArrTwo

Please indicate your level of agreement or disagreement with each of the following statements:

	Strongly Disagree	Disagree	Agree	Strongly Agree
Accountability data submitted by higher education institutions can be trusted	❍	❍	❍	❍
Independent financial and performance audits are more valuable than accreditation reports	❍	❍	❍	❍
Institutions will used cosmetic and adaptive changes to avoid disclosing unflattering information	❍	❍	❍	❍
Accountability information is more valuable when developed by an independent evaluator than by higher education boards/institutions	❍	❍	❍	❍
A periodic public poll (similar to Gallup poll) should be commissioned to gauge public confidence in higher education	❍	❍	❍	❍
Isolated instances of integrity problems in higher education can overshadow good reports on academic and fiscal performance	❍	❍	❍	❍

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Please indicate the DESIRABILITY of each of the following evidences in demonstrating accountability

ENIoLLPRoF

ENROLLMENT PROFILES

	Not Desirable	Somewhat Desirable	Moderately Desirable	Highly Desirable
Student enrollment trends by gender, ethnicity, etc.	❍	❍	❍	❍
Student entering academic ability (ACT/SAT score, etc.)	❍	❍	❍	❍
Student retention & graduation rates	❍	❍	❍	❍

LEARNOUT

STUDENT LEARNING OUTCOMES

	Not Desirable	Somewhat Desirable	Moderately Desirable	Highly Desirable
Knowledge and appreciate of other cultures	❍	❍	❍	❍
Knowledge in a special or major field	❍	❍	❍	❍
Knowledge of democratic culture and heritage	❍	❍	❍	❍

Knowledge of modes of thought associated with pursuit of truth in different fields	❍	❍	❍	❍
Knowledge of systems of religious and ethical thought	❍	❍	❍	❍

LEANOUT2

STUDENT LEARNING OUTCOMES

	Not Desirable	Somewhat Desirable	Moderately Desirable	Highly Desirable
Proficiency in artistic and aesthetic expression	❍	❍	❍	❍
Proficiency in analytical and critical thinking	❍	❍	❍	❍
Proficiency on exit exams and/or professional licensure exams	❍	❍	❍	❍
Proficiency in interpersonal skills and social interaction Proficiency in oral and written communication	❍	❍	❍	❍
Proficiency in foreign language	❍	❍	❍	❍

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Please indicate the DESIRABILITY of each of the following evidences in demonstrating accountability:

SATIS

CONSTITUENT SATISFACTION

	Not Desirable	Somewhat Desirable	Moderately Desirable	Highly Desirable
Enrolled student satisfaction	❍	❍	❍	❍
Alumni satisfaction	❍	❍	❍	❍
Employer satisfaction	❍	❍	❍	❍
Faculty/staff satisfaction	❍	❍	❍	❍
Community/civic satisfaction	❍	❍	❍	❍
Parent satisfaction	❍	❍	❍	❍

FACUL7Y

FACULTY

	Not Desirable	Somewhat Desirable	Moderately Desirable	Highly Desirable
Faculty degree credentials	❍	❍	❍	❍
Faculty teaching performance record	❍	❍	❍	❍
Faculty publication record	❍	❍	❍	❍
Faculty community/professional service record	❍	❍	❍	❍
Faculty salary compared to peer institutions	❍	❍	❍	❍

FISCALPOL

FISCAL POLICY

	Not Desirable	Somewhat Desirable	Moderately Desirable	Highly Desirable
Audits/compliance with state fiscal policy	❍	❍	❍	❍
Market value of endowments	❍	❍	❍	❍
Private and voluntary contributions	❍	❍	❍	❍
State funding compared to peer institutions	❍	❍	❍	❍
External research funding	❍	❍	❍	❍

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STATEGP.ADE

Based on the past year, what grade would you assign to Higher Education in your state?

❍ F

❍ D

❍ C

❍ B

❍ A

NATIONALGRADE

Based on the past year, what grade would you assign to Higher Education in the United States?

❍ F

❍ D

- C
- B
- A

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OPENSTEPS

What is the most important step that higher education in your state could take to improve performance accountability and strengthen public trust/ confidence?

OPENDIS TRACT

What is the one practice or policy that currently most distracts from public confidence in higher education accountability in your state?

APPENDIX B

Expert List for Pilot Test

Aloia, Greg, President, Concord University, WV

Aper, Jeff, Vice President for Academic Affairs, Blackburn College, IL

Bach, Bert, Provost, East Tennessee State University, TN

Bell, Robert, President, Tennessee Technological University, TN

Bowyer, President, Dyersburg State Community College, TN

Burke, Joe, Professor, Rockefeller Institute of Government, SUNY Albany, NY

Campbell, Lori, Vice President for Academic Affairs, Walters State Community College, TN

Cutright, Marc, Professor, University of North Texas, TX

Deaton, Russ, Associate Director, THEC, TN

Dykes, Archie, Chancellor Emeritus, University of Kansas, KS

Edwards, Allen, President, Pellissippi State Technical Community College, TN

Folger, John, Professor-Emeritus, Vanderbilt University, TN

Gant, Mike, Director, Social Science Research Center, UT, TN

Gardial, Sarah, Vice Provost, UT, TN

Hearn, James, Professor, University of George, GA

Hite, Carl, President, Cleveland State Community College

Johnson, Joe, President-Emeritus, University of Tennessee, TN

Jones, Dennis, President, National Center for Higher Education Mgmt Systems, CO

Lingenfelter, Paul, President, State Higher Education Executive Officers, CO

Major, Claire, Professor of Higher Education, University of Alabama, AL

Morris, Libby, Director, Institute for Higher Education, UGA, GA

Noland, Brian, Chancellor, West Virginia Policy Commission on Higher Education, WV

Rakes, Tom, Chancellor, University of Tennessee at Martin, TN

Rhoades, Gary, Professor, Arizona State University and Executive Secretary AAUP, Washington, D.C.

Rhoda, Rich, Executive Director, THEC, TN

Snyder, William, Former Chancellor, UT, TN

Thelin, John, Professor of Higher Education, University of Kentucky, KY

Vita

Andrew Morse was born in Sioux City, Iowa, on July 5, 1985. He graduated from Akron-Westfield High School in Akron, Iowa, in 2004. In 2009, he graduated from the University of Northern Iowa with a Bachelor of Arts in Psychology with University Honors. His research interests are focused on investigating policy issues in higher education such as access, affordability, accountability, retention and graduation, and stakeholder influence. Currently, he works as a graduate assistant at the University of Tennessee, Knoxville.