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ACCOUNTABILITY IN VOLUNTARY PARTNERSHIPS: To Whom and For What?

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Executive Summary

Despite considerable scholarly concerns about the changing and challenging character of accountability in the new governance environment, the perceptions and perspectives of practitioners on the accountability issues involved in such a context have not drawn equal attention.

This paper thus aims to contribute to the debate about accountability in the context of collaborative governance by presenting views of practitioners from partnerships formed between K-12 public schools and private and nonprofit organizations in the United States. In particular, this paper examines two research questions: what do partnership practitioners see the partnerships as being accountable for? And to whom do they see the partnerships as being accountable? The findings suggest that practitioners are as capable as scholars of discerning the multidimensional nature of accountability and that they tend to reveal more of client-based and results-oriented views of accountability.

Accountability in Voluntary Partnerships: To Whom and For What?

> Few would dispute that we now live in conditions in which it is difficult to say precisely what we mean in practice by 'accountability' in administration, and even more difficult to assert with confidence that we know how to enforce it. (…) The apparent simplicity of the political and administrative geography in which our traditional notions of accountability were shaped and put to work has been supplanted by a map of administrative life of appalling complexity and uncertainty (Johnson, 1974: 3).

> The problem is: What does an effective system of accountability look like in a world of decentralized governance, shared power, collaborative decision processes, results-oriented management, and broad civic participation? (Weber, 1999: 451).

Writing a quarter century apart from each other, the two authors quoted above are fairly representative of the scholarly lamenting and questioning with regards to accountability. A good deal of ink has been spilt establishing the complex and complicated nature of accountability as a concept, not to mention the challenges associated with ensuring enough of it as a good practice, especially in the context of the increased use of collaborative forms of governance, including multi-organizational/multi-sectoral partnerships and networks where hierarchical authority and control is often absent (e.g., Bogason & Musso, 2006; Considine, 2002; Jos & Tompkins, 2004; Moe, 2001: O'Toole, 1997; Page, 2006).

Yet, despite the considerable scholarly concerns about the changing and challenging character of accountability in the new governance environment, it remains unclear what accountability means in this new environment and how we can achieve it. In particular, little is known about the the perceptions and perspectives of practitioners (for a few exceptions, see, Dunn and Legge, 2000; Newman, 2004; Sinclair, 1995). Do we have a theory-practice divide on this topic? Are the theories and conceptualizations about accountability in partnerships consistent with what practitioners experience? We believe that the understanding of accountability in partnerships should not be determined solely by theoretical deduction or normative reasoning but also by how partnership participants think about accountability because the stories managers tell are "as valid as science"(Hummel, 1991, p. 31).

This paper aims to contribute to an ever-expanding debate about accountability in the context of collaborative governance by presenting views of practitioners from a particular type of voluntary partnerships that was formed between K-12 public schools and private and nonprofit organization in the United States. In particular, this paper examines partnership participants perspectives on two dimensions of accountability: *accountability to whom* and *accountability for what* (Bardach and Lesser, 1996).

The rest of the paper is structured as follows. The next section succinctly summarizes some observations regarding the complex and complicated nature of accountability, as well as basic questions and categories of an accountability scheme or system. Then, the methodology used to gather data for the study is briefly described. The fourth section and the fifth section present the findings and discussions, respectively. Conclusions are then drawn.

Accountability: A Complex Concept and Complicated Issue

While accountability is "a catchword of the new century" (Herman, 2003: 43), it is "an old and tricky subject" (Barberis, 1998: 451). As an ever-expanding concept (Mulgan, 2000a), it is complex and multifaceted (Kearns, 1996; Taylor, 1996; Thomas 1997; Wagner, 1989; Young et al., 1996)--"a genus with many species" (Dubnick, 1998: 80). It is described as notoriously imprecise, slippery, untidy, ambiguous, elusive, and intractable (Behn, 2001; Caiden, 1989; Ebrahim, 2005; Kearns, 1994; Mulgan, 1997a, 2000b). As a "socially constructed and contested concept" (Newman, 2004: 17), it is indeed "a chameleon word" (Quirk, 1997).

The existence of these and other similar descriptions of accountability can be attributed, among others, to four major factors. One is the fact that the debate about accountability interweaves with parallel debates about such topics as democracy, legitimacy, responsiveness, citizen participation in governance, ethics, responsibility, leadership, political and organizational control, and political and managerial reforms (Taylor, 1996: 57). As such, accountability has been the subject of the writings of many different groups of people, ranging from philosophers to ethicists, from political scientists to public administration and organizational researchers, from educators to journalists and commentators. Since accountability has been examined by such a broad range of people using different perspectives, it is only natural to get a set of diverse—and sometimes contradictory and conflicting—opinions as to what accountability is all about.

The second distinct yet related factor points to the challenge and complexity involved in reconciling the values associated with accountability with other widely held and cherished values in government, such as responsiveness, efficiency, and effectiveness (Mosher, 1980: 54; Thomas, 1997: 26; Wolf, 2000). Many people would agree on the view that accountability is a central feature of a democratic system of government. Reasonable people would disagree, however, on how the trades-off between different sets of values could or should be framed and resolved.

The third major factor contributing to the complexity and ambiguity surrounding accountability has to do with the fact that there is now an ever growing discrepancy between the traditional notions of accountability and the working realities of many different types of organizations, including public organizations. More to the point is the need for reconciling the traditional conceptions of accountability with the complexity and uncertainty surrounding many public organizations due to a number of factors, including reinventing government, decentralization, and increased use of collaborative forms of governance, such as multi-organizational (and cross-sectoral) teams, partnerships, and networks (Bogason & Musso, 2006; Considine, 2002; Freeman, 1997; Jos & Tompkins, 2004; Moe, 2001; Page, 2006; Perry, 2007; Wolf, 2000). In the words of Rhodes (1997: 21-22):

> The traditional mechanisms of accountability in representative democracy were never designed to cope with multi-organizational, fragmented policy systems. … The analysis of multiple discourse in networks seeks to adapt the notion of accountability to the conditions of the late 1990s. … More important is the need to adapt the mechanisms of representative democracy to the workings of the differentiated polity.

Finally, the existence of diverging and converging notions of accountability across different sectors contributes to "the perpetuation of fuzziness regarding this important term" (Koppell, 2005: 94). Although the subject of accountability has traditionally been treated somewhat differently in the context of public, private, and nonprofit organizations, some accountability issues have begun increasingly crisscrossing sectoral lines, both in theory and practice (Kearns, 1994, 1996; Mulgan, 2000b; Taylor, 1996). According to Ebrahim (2005: 57): "Arguably, managers of complex organizations—be they public, private, or nonprofit—face similar challenges of accountability." Writing on accountability in the context of nonprofit organizations, Taylor (1996) observed that:

> Ideas of welfare accountability have been developed largely in relation to the public sector. However, there is an expanding literature on social responsibility and ethics in the private sector, while business notions of accountability are conversely being taken on board by government at local and national level {sic} (p. 59).

While descriptions and definitions of accountability show a great variance, there exists a relatively high level of agreement as to the basic elements or questions pertinent to the specification of an accountability scheme or system, namely, *who* should be held accountable, *to whom, for what*, *how*, and *with what consequences*. Many researchers have before used one or more of these questions in their research on accountability (e.g., Kearns, 1994; Taylor, 1996; Young et al., 1996). Typically, however, two of these five questions attract the most attention in the majority of writings: *to whom?,* and *for what?* (e.g., Bardach and Lesser, 1996; Mulgan, 1997b; Page, 2006; Uhr, 1993; Villages, 2005). Hence, the decision to explore these two questions with the participants of the study.

The *to whom* question concerns the "recipient or recipients of the account -- the audience or accountees" (Stanyer, 1974: 15). Put differently, this dimension of accountability addresses the question by whom individuals and/or organizations should be or are held accountable. This question is the source of a number typologies or categories of accountability that are widely used in the literature. For example, Barker (1982:17) identifies "downward" accountability to clientele, “upward” accountability to ministers and parliament, and “horizontal” accountability to peer and reference groups (cited in Rhodes, 1997: 21). Similarly, McCandless and Wright (1993: 117-118) note the existence of three accountability types in addition to the “upwards” accountability on which they focus their analysis: the “downwards” accountability needed to manage effectively; the “lateral” accountability associated with teamwork and collaborative ventures; and the “personal” accountability which is also sometimes called self or moral accountability, or internalized forms of accountability. This last type of accountability has to do with the self-conscious and values of individuals who feel a high degree of responsibility and a desire to make themselves accountable, with or without the existence of extrinsic demands to do so.

The question of accountability to whom can also be examined by focusing on the issue of where the recipients of the account stand vis-à-vis the accountee(s). It is possible to identify two broad dimensions, namely, external and internal. A number of categories of accountability have been identified in the literature by focusing on whether accountability pressures and processes are generated from sources external or internal to single, autonomous organizations (e.g., Darling-Hammond, 1988; Romzek and Dubnick, 1994). In particular, Romzek and Dubnick (1994) have identified five types of accountability, namely bureaucratic, professional, legal, political, and market accountability. Bureaucratic accountability (Romzek, 1996; Romzek and Dubnick, 1998) means the use of scrutiny by supervisors to assess and control the actions and behaviors of individual members of that organization. Bureaucratic accountability is thought to work well when both goals and processes used to obtain those goals are clear and well known (e.g., Cooper, 1995; deLeon, 1998). Professional accountability is based on the notion of deference to professional expertise and experience (Romzek and Dubnick, 1994). Professional accountability is seen as most appropriate in situations where the tasks are non-routine, processes used to obtain the goals are not clear even when the goals are unambiguous, and it is difficult to observe and/or measure outcomes (e.g., Benveniste, 1985; deLeon, 1998; Mitchell, 1995; Wagner, 1989). Both bureaucratic accountability and professional accountability are considered by some researchers as being internal to organizations (e.g., Romzek and Dubnick, 1994).

Legal accountability refers to situations where individuals and organizations are held accountable through courts. It is an external accountability mechanism that operates through and sustains the rule of law in enforcing contracts and adjudicating the conflicts within and between organizations (e.g., Romzek and Dubnick, 1994). The costly and lengthy processes involved in legal accountability mechanisms, however, may deter individuals and organizations from frequently invoking this mechanism (e.g., Darling-Hammond, 1988). Political accountability, which is utilized to hold public bureaucracies accountable by elected representatives, is cherished for its significance in maintaining responsiveness of public organizations to their elected representatives as well as to the citizenry at large. As Finn (1993: 9) put it: "(a)t its simplest, in the British parliamentary tradition, the theory of accountability dictates that officials are accountable to ministers, and ministers are responsible to Parliament and, through it, to the public." Political accountability is also limited, partly because of the fact that the complexities and intricacies of many public systems do not lend themselves to simple and easy oversight processes and mechanisms (e.g., Caiden, 1988). Market accountability is based on the notion that public services can be provided more efficiently by breaking bureaucratic monopolies through the creation of competition between public, private, and nonprofit service providers, and by increasing the power of citizen-customers to choose from among them (e.g., Myers and Lacey, 1996; Paul, 1992). It has been criticized by many on the grounds that efficiency is not the sole criterion to judge the effectiveness of public services, and citizens have rights and responsibilities that go well beyond what the idea of customer may imply (e.g., Cooper, 1995; Peters and Pierre, 1998).

In addition to these five types of accountability, some researchers have suggested that partnership accountability and community accountability may fit better into the purposes and requirements of multi-organizational collaborative settings (e.g., Bardach and Lesser, 1996; Robertson and Acar, 1999). Broadly speaking, partnership accountability refers to the notion that individual and organizational members of a partnership should also be accountable to one another and to the partnership as a whole, in addition to being accountable separately to the various stakeholders in their respective task environments. In a sense, partnership accountability constitutes an internal accountability mechanism when the partnership is taken as a unit of analysis. Community accountability, on the other hand, is based on the notion that individual and organizational members of a partnership should be accountable to the community within which they live and operate. When the partnership is taken as a unit of analysis, community accountability can be construed as a type of external accountability.

The *for what* question, on the other hand, brings us to the discussion of where the emphasis of the accountability system is placed. In other words, the question directs our attention to the issues, criteria, or standards identifying and describing the core topic(s) for which individuals and/or organizations are or should be held accountable. This question is also the source of a number typologies or categories of accountability. For example, Leat (1988; cited in Hayes 1996: 98) identifies and discusses four different dimensions of accountability, based on this "for what" question. These are fiscal (i.e., accountability for the proper use of money), process (i.e., accountability for following proper procedures), program (i.e., accountability for quality and effectiveness of the projects or programs undertaken), and priorities (i.e., accountability for relevance and appropriateness of services offered). Similarly, Caiden (1998: 24) differentiates traditional or compliance accountability and process accountability from managerial accountability (which focuses on the judicious use of public resources), program accountability (which is concerned with the outcomes or results of government operations), and social accountability (which attempts to determine the societal impacts of government programs). Likewise, Quirk (1997: 580) points to three "broad purposes" related to accountability: for aims and intent (i.e., should this sum of money be allocated to a certain organization for this set of purposes); for performance and outcomes (i.e., was the desired level of outputs and outcomes achieved); and finally, for probity and integrity (was proper regard given to due process, fairness, and other ethical issues)?

Still another distinction widely used by researchers reflects a systems approach that analyzes accountability according to whether the emphasis is placed on inputs, processes, outputs, or outcomes (or results) (e.g., Wohlstetter, 1991). In recent years, with the advance of accountability ideas and models coming from the reinventing government and the new public management (NPM) movements, the emphasis has shifted from inputs and processes toward outputs and outcomes. For example, "performance" and "results" have emerged as key words for the National Performance Review (Gore, 1996), as well as for various OECD reports on public sector management reforms that have been initiated in such countries as New Zealand, Australia, and Great Britain. Compatible with this world-wide trend toward a renewed focus on outcomes or results are the policies adopted by an increasing number of states across the United States, which focus on using standardized tests to hold public school systems accountable (e.g., Elmore, Abelman, and Fuhrman, 1996; Ladd, 1996; Macpherson, 1996; Wohlstetter, 1991). Proponents maintain that developing measurable outcomes for public services creates efficiencies and economies by focusing the energies and efforts of public organizations on meeting those specific outcomes, instead of adhering to a set of cumbersome and outdated rules and regulations. It is also maintained that by bringing competition into public service provision and by empowering citizen-customers with respect to the choices they have, more efficient public services and happier customers would follow (e.g., Mayers and Lacey, 1996; Osborne and Gaebler, 1992; Paul, 1992).

The *to whom* and *for what* questions become more complicated in network or partnership settings, given the characteristics of the networks/partnerships: (a) Managers do not have hierarchical control of partners, (b) partners have a different level and type of power, (c) participants have different stakes in the collaboration, (d) many partnerships are voluntary, (e) participants may have normative and operational difference, (f) many partnerships are temporary, (g) partnerships are dynamic and emergent, and (h) performance is codetermined by all participants (Acar & Robertson, 2004). If "there is no obvious principal or agent" (Agranoff & McGuire, 2001, p. 309), then to whom one should be accountable? What sources of pressure and what standards of performance are more salient for partnership (or network) participants? Answering this question will not only improve our knowledge about the meaning of accountability in partnerships, but also help us understand how partnership participants make decisions and influence partnership performance.

Methodology

This study is part of a larger research project that was designed to identify, describe, and evaluate the critical issues and challenges associated with accountability in public-private partnerships. The project investigated four issues: (1) How do people involved in partnerships view different facets of accountability? (2) What are the main characteristics of accountability policies, processes, and practices in current partnerships? (3) What are the major challenges and difficulties faced by the practitioners? And (4) what are the prospects for developing more successful partnerships and effective accountability policies and practices? Only will some of the findings related to the first issue be reported and discussed in the current paper.

To gather partnership participants' perspectives on the two dimensions of accountability (i.e., *to whom* and *for what*), this study used a qualitative research tool, interviewing. The data for the study were drawn from field research focusing particularly on partnerships formed between K-12 public schools and private and/or nonprofit organizations in the United States, which have been increasingly utilized since the early 1980s. The idea was that focusing on an area where public-private partnerships have been widely used as a new form of governance for a relatively long time period would provide the researcher with an opportunity to reach a better understanding of the accountability policies, processes, and practices used by the people involved in those settings. While public–private partnership is an umbrella term referring to a variety of collaborative undertakings with different purposes, structures, and complexities, we focus on sustained collaborative efforts that go beyond simple information exchange and coordination.

In the process of selecting the participants for the study, intensity sampling or elite sampling was employed. That is, participants were approached by the researcher because they are experiential experts and/or authorities on a particular experience (Patton, 2002). Participants were recruited from members of the Partnership Directors Network (PDN), one of the affiliates of the National Association of Partners in Education (NAPE). NAPE, which has been closed recently, was a national membership organization of schools, community groups, businesses, universities, and government agencies whose purpose was to increase the number, quality, and scope of effective partnerships that promote student success. It advised corporations on how to collaborate in support of community-wide educational initiatives, conducted research, provided technical assistance and training, held conferences, and maintained a database of partnerships for members' use (for more information about NAPE visit http://www.napehq.org).

Prospective participants were contacted through electronic mail and/or phone calls. All in all, a total of one hundred-and-seventeen individuals were contacted, and forty-five of those invited to participate in the field research agreed to do so. Due to scheduling constraints, a total of forty phone interviews were conducted. Two interviews had to be registered as missing data due to problems with the tape recorder used to record the interviews.

Out of thirty-eight participants, thirty-two were females and six were males. The participants came from seventeen different states, Texas leading with a total of nine participants in the sample. In terms of the sectoral divide of the participants in the sample, twenty-three participants work for K-12 public school systems while thirteen participants represent nonprofit organizations, and two participants work for private organizations. Out of thirteen nonprofit organizations represented in the sample, two were independent nonprofit organizations, five were state affiliates of the National Association of Partners in Education, and six were either affiliated with a chamber of commerce or were created jointly by a chamber of commerce and a public school system to manage School-to-Work Grants. Out of thirty-eight participants, two hold associate degrees, two were working toward their undergraduate degrees; eight have undergraduate degrees; four were working toward their masters degrees; fourteen have masters degrees; four were working toward their doctoral degrees; and another four already completed their doctoral degrees. The approach taken in the interviews can be best described as falling somewhere between the interview guide and standardized interview approaches described by Patton (2002), and as a balanced mix of the fixed-question / open-ended response and qualitative interview approaches described by Weiss (1994). An interview guide, with a list of fully worded questions to be explored with each participant, was developed specially for this research. Heeding advice from Janesick (1998) and others, a total of four pilot interviews with partnership directors were conducted—one face-to-face in January 2000 and three via phone in February 2000. The selection, wording, and ordering of interview questions used in the study proper were thus finalized after going through a number of revisions following the pilot interviews. The interviews for the study proper were conducted in March-May of 2000, and lasted an average of about 41 minutes.

Although many useful sources are available for researchers as to how to evaluate and analyze interview data, this study in large part followed the framework and steps offered by Weiss (1994). Weiss (1994) describes four distinct analytic processes involved in producing an issue-focused analysis of interview material. These are sorting, coding, local integration, and inclusive integration. The analysis of the interviews proceeded in the following steps. First, all audio-taped interviews were transcribed by the researcher into word processing documents. Thus, separate files were created for each and every participant. Second, to conduct an issue-focused analysis, additional files were developed bringing the participants' responses relevant to each of the four major issue categories together. Thus, four large word processing documents, namely, perspectives, practices, problems, and prospects, were created, each containing all responses from the participants to the questions falling into that specific category. This process helped provide local integration of the interview material. Third, the coding categories for answers to the questions falling into the four categories mentioned above were developed. Once coding was completed, response categories for each issue of concern were recorded onto spreadsheets. Then, summary tables were produced based on the number of responses falling into each category. Finally, a concerted and continuous effort was made to obtain an inclusive integration of the interview material throughout the analysis, presentation, and discussion of the findings from the field research.

Findings

Words or Phrases Associated with Accountability

The first question used to gather information about the perspectives of the participants on accountability reads as "what words or phrases come to your mind when I mention the word accountability?" This question was intended to gather information on the words or phrases invoked in the minds of participants by the word "accountability". It was designed as a proxy for a definition of accountability. Except for responses from two participants, which had to be recorded as not a clear answer, each participant provided at least one phrase or word associated with accountability. Some participants gave out as many as six words or phrases. It was possible to identify 10 major categories of words/phrases that the participants in the sample associated with accountability (see Table 1). In the order of frequency, the first three categories were measuring and measures, outcomes/impact, and expectations.

Table 1. Words or Phrases Associated with Accountability

Measuring and Measures	24
Outcomes/Impact	17
Expectations	11
Justification	8
Reporting	6
Fiscal/Cost	6
Responsibility	5
Names of Stakeholders	4
Monitoring	3
Relationships	3
Others	9
Total	96

Number of Participants	*36*

Put differently, when asked the words or phrases that the word accountability brings to their minds, the participants pointed to 10 major categories, of which measuring and measures (24 times) was by and large the most frequently mentioned category, followed by outcomes/impact (17), and expectations (11) categories. Other categories emerging from participants' responses to this question were justification (8), reporting (6), fiscal/cost (6), responsibility (5), monitoring (3), and relationships (3). Four participants mentioned names of some stakeholder groups with or without giving out any other words or phrases. The words or phrases that could not be included in any of the categories just cited were put into the others category.

What can be inferred from this list? On one hand, the participants' responses point to the multifaceted, multidimensional nature of accountability. The 10 major categories of words or phrases cover both dimensions of accountability – "accountability for what" and "accountability to whom"; they also cover the outcome as well as the process dimensions. Moreover, as mentioned before, some participants threw out as many as six different words/phrases related to accountability, which seems to suggest that people view accountability quite differently and that practitioners are as divided and different as scholars in conceptualizing accountability.

Table 2. Participants' Responses to "Accountability for What" Question

Enhancing Student Achievement and Development	17
Meeting Goals and Objectives	10
Preparing Future Workforce	8
Increasing the Attendance /Reducing the Absenteeism	5
Providing Adult Role Models	4
Bringing in Resources to Support Schools	4
Having Positive Impact on Curriculum	3
Honoring Commitments	3
Keeping up Teachers' Morale	3
Providing Effective Planning and Alignment	3
Enhancing Parent and Community Involvement	2

Developing Citizenship and Ethics	2
Filtering/Screening Partners (Volunteers)	2
Using Time Effectively	2
Creating Awareness and Empathy of Constraints	1
Total	69
Number of Participants	*38*

On the other hand, the participants' responses indicate that some of the accountability dimensions might be viewed as more important than others. Overall, its seems that participants in the study were more concerned with the "for what" dimension than with the "to whom" dimension of accountability, which is evidenced by the fact that there are only four mentions of stakeholder groups and that most other words or phrases fall into the "for what" category. Looking more closely at the "for what" category, it is clear that most of the words or phrases are related to the outcome or output of a partnership. As many as 24 and 17 words/phrases fell into the first two categories, measuring and measures (e.g., numbers, statistics, test scores and the like) and outcomes/impact, respectively. By contrast, the word "input" was never mentioned by any of the participants, while the word "process" was explicitly mentioned only once by a participant in the context of this question.

Accountability *for What*?

When asked for what they see the partnerships as being accountable, a little less than half of the participants (17) pointed to enhancing and/or supporting student achievement and development as the main end-result or end-purpose for their partnerships (see Table 2). The next two most frequently mentioned responses were meeting goals and objectives (10 times), and preparing the future workforce (8 times). In addition to these three categories, it was possible to identify 12 more categories, ranging from providing adult role models (4 times), to enhancing parent and community involvement (2 times), to creating awareness and empathy of constraints (1 time). It should be noted, however, that participants' responses were at times accompanied by the qualifier 'it depends'; it depends on individual partnerships and on what they are trying to get accomplished.

The interview data can be interpreted in a number of ways. First, the participants tend to view accountability more as program or project-based. Second, the things that the partnerships are or should be held accountable for were as varied as the participants and the partnerships they were involved in. Ultimately, we might be better off looking at specific purposes, goals, and objectives of partnerships in deciding and evaluating for what those partnerships should be or are held accountable. Having said this, however, a qualified observation can be made that, in the majority of responses, the emphasis was more on outputs and outcomes than on inputs (e.g., screening/filtering partners) and processes (e.g., using time effectively, providing effective planning and alignment). In line with their previously presented responses regarding the words or phrases associated with accountability, the participants tended to reveal more of an outcomes or results-oriented view of accountability.

Accountability *to Whom*?

When participants were asked to whom they see partnerships as being accountable, they, as a group, identified a total of 17 different stakeholders (see Table 3). While a handful of the participants identified just one group of stakeholders (e.g. "to organizations that provide money"), some participants identified as many as seven different stakeholder groups (e.g. "school boards, superintendents, principals, teachers, the volunteers, the parents, the business community, and ultimately, the students").

It should also be noted that a small number of participants tended to offer in their responses a distinction between to whom they see themselves as being accountable and to whom they see partnerships as being accountable. Evidence of such a tendency can be found in the following excerpt from the interview with one of the participants: "I am accountable to my boss as well as to the superintendent and the board of education. The partnerships, they are accountable to the schools and to their own employees." In such cases, only those parts of their responses directly relevant to accountability of partnerships have been taken into consideration. Finally, some participants reacted to the question first by a typical "it depends" (i.e., it depends on the individual partnerships and what their goals are), and then proceeded to name one or more stakeholder groups to whom they see the partnerships as being accountable.

Table 3. Participants' Responses to "Accountability to Whom" Question

Students	21
Partners/To Each Other	15
Businesses	14
Schools	12
Community	9
Teachers	7
School Boards	7

Parents	7
Partnership Offices	4
Funders/Sponsors	4
Volunteers	3
Citizens	3
School Districts	3
Partnership Board of Trustees	2
Employers	1
Legislature	1
State School-to-Work Office	1
Total	114
Number of Participants	*38*

All in all, students were the most frequently mentioned stakeholder group (21 times), followed by partners/to each other (15 times), businesses (14 times), schools (12 times), and community (9 times). Teachers, school boards, and parents (7 times each) constituted the second layer of stakeholders to whom the participants see partnerships as being accountable. Finally, the following stakeholders were also mentioned: partnership offices (4), funders and sponsors (4), volunteers (3), citizens (3), school districts (3), partnership board of trustees (2), employers (1), legislature (1), and state school-to-work office (1). It is reasonable to think that some categories can be merged into broader ones (e.g. schools, school districts, school boards, and teachers into a broad educator category; businesses and employers into one category of business participants). Even then, however, students still top the list of stakeholders that the participants identified their partnerships as being accountable to. More importantly, even when they named other stakeholders in addition to the students, many of the participants emphasized the word "ultimately" when they were about to mention students. Expressions like "to our consumers, the children," "ultimately, it is to the students," "ultimately… back to the heart of what it is, and that is the children," were not infrequent. This can be interpreted as evidence that client-based accountability was most salient in the eyes of the participants. Since the students are the primary beneficiaries of the partnerships, so the reasoning goes, the partnerships should ultimately be accountable to them. One participant explained it by saying accountability is "to the students basically. That is who they are being formed for… to benefit the students", while still another provides clear evidence of such reasoning: "I would say, ultimately, it has to be the students {because} they are the ones that are gaining from these partnerships. If that is not happening, it is not effective enough."

The second widely mentioned stakeholder group were the members involved in the partnerships. Many participants pointed to partnership accountability by using such expressions as "they are accountable to each other," "to both," "first of all to each other," "both sides have a responsibility to their partner," and "I see they are accountable to both sides."

It should be noted that when the second group of responses are put together with the third and fourth group of stakeholders, namely businesses and schools, then, the significance of this stakeholder group becomes more evident. Likewise, when volunteers, parents, and citizens are construed as falling into a single community category, then community becomes the third largest stakeholder. Given the fact that some partnership boards of trustees as well as funders/sponsor groups already include certain elements from the community, accountability to the community at-large becomes slightly more significant.

The complexity of accountability relationships is apparent in the functioning of many partnerships, if one takes into consideration the existence of many different accountability mechanisms and layers within and across participating organizations. This is reflected in the following response put forward by one participant:

> I think they {i.e., partnerships} are accountable to the schools, the teachers, and students, and also to {name of the participant's organization}. We are the one who sort of fosters those relationships, and we also provide them with training and the support and the recognition. So, they have to be accountable to two places. And then, of course, they are also accountable to their own bosses and boards and employees. So they have to make sure that, not only do they follow through on their commitment to the school and to us, they also have to just continue with maintaining their work, not taking too much time leaving from their job, things like that. So, I would say they are accountable to all three. … My accountability, I feel like, first is to the schools, the teachers, staff and students, and then secondly is to the volunteers and to their organizations, and then third, you know, also to just my own staff, my co-workers, my executive director. And as an organization, we are accountable to our funders, and to our board members.

In addition to a wide range of stakeholders named by the participants, expressions like "so we are accountable to all," and "well, to all the stakeholders involved in the partnership," point to the complexity of accountability relationships in public-private partnerships. Adding to this complexity is the fact that some partnership programs in the sample were joint programs/projects between school districts and chambers of commerce, and some of them already have their own boards of trustees. From a practical point of view, identifying and aligning all those different accountability relations and requirements may prove to be a challenging task for practitioners in the field.

In many cases, there is not a tight reporting relationship between the partnership directors/coordinators working at school districts and the people involved in partnerships at school-sites or campuses. Rather, there are “broken lines of accountability” between them, as illustrated in the following dialogue:

> Participant: There is a broken line of accountability to me…
> Researcher: What do you mean by that?
> Participant: Well, in most organizational charts you have a straight line for people who directly report, and broken lines to those who are more in coalition or in cooperation with. So, it is in cooperation with our office. In some, we get a lot of information, in others we don’t get as much.

Not only was the lack of tight reporting relationships between partnership coordinators/directors working at the district level and partnership liaisons working at schools challenging, so was the need for aligning/working through the numerous accountability relationships that exist within and across members of a partnership. The following dialogue between the researcher and one of the participants illustrates well the how and why of such a challenge:

> Participant: The bottom line is {that} we may need to be accountable to one another as partners. But, the businessperson needs to be accountable to his boss, and the student needs to be accountable to the teacher, the teachers need to be accountable to the administrators, the administrators are accountable to the school board, so we have all got our own little…{Pause}
> Researcher: Layers, or ladders of accountability…?
> Participant: Exactly! And the cross-walking them, that is another whole thing.

Summary

In this study, we asked three related research questions. First, what words or phrases come to practitioners’ mind when the word “accountability” is mentioned? Second, what do practitioners see the partnerships as being accountable for? Third, to whom do they see the partnerships as being accountable? The participants’ responses to the first question indicate the multifaceted, multidimensional nature of accountability, yet they also demonstrate that the participants paid more attention to some dimensions (e.g., measuring and measures, outcomes and impact, etc.) than others. This finding has been confirmed by the participants’ responses to the second question as they further elaborated on what they saw the partnerships as being accountable for. Combining the participants’ responses to the first two questions, one might speculate that, after so many years of promotion of outcome or results-oriented performance management ideas originating from the reinventing government and the new public management movements, they may have made some head way into the lexicon of practitioners in the field. Furthermore, the participants’ responses to the third question (i.e., "accountability to whom") reveal a wide variety of stakeholder groups. While the fact that students were the most frequently mentioned stakeholder group is a clear indication of a downward accountability, partners, businesses, schools, and community join together to constitute multiple layers of stakeholder groups to whom the participants considered as being accountable.

Discussion

Drawing upon interview data from partnerships formed between K-12 public schools and private and nonprofit organization in the United States, this paper examines voluntary partnership practitioners' perspectives on the two meanings of accountability: accountability for what and accountability to whom. Participants' responses regarding words or phrases associated with accountability have been interpreted in preceding pages as pointing to three conclusions: a) practitioners differ in terms of the way they perceive and conceive of accountability, b) the multifaceted, multidimensional nature of accountability, and c) the possible influence of results-oriented performance management ideas, originating from the New Public Management and reinventing government movements, on practitioners in the field. After he found, in his research on accountability in the context of independent review agencies in Canada, a great diversity in the way practitioners conceive of and define accountability, Stenning (1993: 43) observed that:

> Such diversity of usage is both healthy and potentially hazardous. If two people are talking about legal accountability but mean completely different things by it, it will be fine if they both know this, but conducive to considerable misunderstanding if they do not.

These types of observations are especially on target in the context of voluntary multi-sectoral partnerships, which bring together individuals and organizations from different sectors. This diversity points to the need for creating avenues for dialogue and discussion in partnerships regarding the meanings and values attached to accountability by different members of these collaborative undertakings (cf. Roberts, 2002; Whitaker, Altman-Sauer, and Henderson, 2004). As Taylor (1996: 68) pointed out, "a common framework of meaning is an essential ingredient of public accountability."

It should also be noted that an outcomes- or results-oriented view of accountability was at display to some extent in participants' responses to the question of accountability for what. As noted in the previous section, participants' responses to this question were frequently accompanied with the qualifier 'it depends,' which was interpreted as revealing a tendency among participants toward viewing accountability as more program or project-based. Taken together with their responses detailed in the previous section, however, it is possible to conclude that an outcomes or results-oriented view of accountability was prevalent among practitioners involved in this study.

Participants' responses to the question of accountability to whom can be interpreted as yet another example of the complexity and challenges surrounding accountability in multi-organizational, multi-sectoral collaborative undertakings, not the least of which is aligning different accountability relationships and requirements that operate in and through partnerships. As noted before, "downwards" accountability to students topped the participants' list, followed by "partnership accountability", and "community accountability." This finding can be interpreted parallel to Newman's (2004) observation. Writing on network governance and the practice of accountability, Newman forwarded the following observation:

> "(T)he emphasis on 'responsiveness' in the modernization agenda brings an imperative towards accountability to users and local communities, while the growth of partnership working and networked organizations leads, optimistically, to mutual and reciprocal flows of accountability or, more pessimistically, to an accountability vacuum. Where power is shared, responsibility becomes fragmented and elusive." (p. 25)

Moreover, the finding that accountability to students topped the participants' list seems to reflect a focus among the participants on internal responsibility rather than external scrutiny or sanction. With few exceptions (e.g., open-enrollment programs that make it possible for students to leave a school they do not like), students and their parents usually lack the power to sanction a school and its partners for poor performance. Therefore, the sense of accountability that the participants expressed here seems to fall into the purview of moral responsibility and professional ethics. Mulgan (2000) noted that, while the internalization of accountability is becoming widely accepted among academics, it is not so among practitioners. By contrast, our finding offers some evidence that practitioners may have begun to embrace the notion of internalized accountability.

When we look at the interview data related to whom the partnership practitioners see their partnerships as being accountable to, what was missing may be as important as what was said. For example, legal accountability was completely missing from the picture. This can be attributed to the fact that many of the partnerships in the sample not only were voluntary in nature, but also involved a substantial dose of volunteerism: In many cases, there were no detailed legal instruments or contracts used in partnerships, such that arbitration and/or enforcement by courts may eventually be required, if conflicts arise.

Similarly, market accountability was not identified by the participants in any direct manner. The exit option available mostly to the business partners can be thought of as an element of market accountability since, in theory, the existence of such an option would increase the competition between schools or school districts to manage their partnerships more effectively so that they continue to get support for them. However, partnerships are formed in the first place to achieve collaboration between individuals and organizations coming from different sectors to obtain jointly desired outcomes, and they themselves are, in many cases, products of government (and to a lesser extent, market) failures. Citing others, Rosenau (1999: 21) forwarded that "(i)n cases such as education and health, in which social purposes are important, accountability does not appear to emerge from market forces alone." Similarly, Linder (1999) excluded "traditional modes of not-for-profit collaboration" (p. 48) from his analysis of public-private partnerships, because in the former "opposition to a legitimate government presence or advocacy of market solutions—the core of our neo ideologies—play a negligible role" (p. 49). He concluded that "(t)he absence of profit motives among the participants change the dynamics of the partnership itself—who participates and why—as well as the bases of cooperation" (p. 49). Given the voluntary nature of many of the partnerships in the sample, as well as the amount of volunteerism involved in them, it should not come as a surprise that market accountability was absent in the participants' responses.

Political accountability was also not evident in any clear manner in the responses of the participants. First, again, the voluntary nature of partnerships and the fact that most of the partnerships in the sample involve a flow of resources from private and nonprofit organizations to public schools (but rarely the other way around) may be thought of as reducing controversy and thus the need for arbitration by elected representatives. Second, in addition to the participants representing public school systems, the study sample included practitioners working for nonprofit as well as private organizations. For them, political accountability may generate little or no immediate pressure. More importantly, since even the participants representing public school systems in the sample were mostly working in reporting relationships one or two layers down from the superintendent, they may or may not feel immediate or significant accountability pressures coming from the politicians. Support for such reasoning can be found in Romzek and Dubnick (1987: note # 20, p. 237). They noted that different accountability mechanisms may operate at different levels of the same organization at the same time (e.g., a professional accountability mechanism may be in operation at the technical level of an organization while a legal accountability mechanism may be employed to manage external expectations at the institutional level).

Having said this, political accountability can be thought of as operating at least three ways in public-private partnerships. One is the more generic oversight role of elected representatives at federal, state and local levels concerning educational issues in general and those related to the financing, formation and functioning of educational partnerships in particular. It may not be so much the "police patrol" type of oversight, but it may be the "fire-alarm" type of monitoring, control, and accountability. Second, some basic elements of political accountability concerning educational partnerships can be construed as operating in and through the works of school boards, since members of school boards are elected public servants in the US. Finally, as was the case in some partnerships in the sample for the study, politicians sit on the board of trustees of some education partnerships, which may enable them to have a direct say in many aspects of partnerships, including accountability in and of these collaborative undertakings.

In some ways, the findings from the study confirm previous academic musings about accountability in our times. More than anything else, it reflects the increased diversity and multiplicity of expectations placed on today's organizations and their managers and members, regardless of their sectoral affiliation (e.g., Brown and Moore, 2001; Ebrahim, 2005; Jos and Tompkins, 2004; Kearns, 1996). Managers and workers today increasingly face the challenge of managing an endless set of accountability expectations and demands coming from all directions. They are "enmeshed in an elaborating web of accountability, called to account by an expanding and increasingly vociferous set of interest groups" (Sinclair, 1995: 220). In short, they are becoming "accountable to everyone" (Quirk, 1997). This is even truer in multi-sectoral, multi-organizational collaborative settings where the definitions of what is external and what is internal are murky, and where both the number of stakeholders and the diversity of accountability requirements they present to members of collaborative undertakings are increasing tremendously (Rhodes, 1997).

The findings from the study can also be interpreted as reminding us that accountability is not a fixed term, nor is it understood in the same way across organizations, groups, and individuals (cf. Dubnick, 1998; Wolf, 2000). There is also an element of truth in the assertion that "(h)ow we define accountability is dependent on the ideologies, motifs, and language of our times" (Sinclair, 1995: 221). Thus, findings from the study "highlight the importance of studying the discursive, as well as institutional contexts." (Newman, 2004: 18).

More to the point, as is true for single organizational settings, external environment and task characteristics (e.g., Romzek, 2000), as well as the type of problems that the forms of organizing are designed to handle (deLeon, 1998) will determine to a certain extent what forms of accountability mechanisms could or should be used in the course of public-private partnerships. But it is also true that there is always a grain of administrative choice when it comes to which accountability mechanisms will be utilized, when, and how (cf. Kearns, 1996; Roberts, 2002). As Page (2006: 193) succinctly observed: "The ways in which different accountability arrangements empower the various stakeholders who populate the web (of accountability relations) remind public managers and scholars that accountability is more than an administrative tool."

Conclusion

As government increasingly enters into partnerships with business and nonprofit organizations for public purposes, the need to understand its implications for public accountability becomes more critical than ever. This study draws on field research on partnerships between K-12 public schools and private and/or nonprofit organizations in the United States to present the views of practitioners on the meaning of accountability. We find that practitioners are as divided and different as scholars in conceptualizing accountability and that they tend to reveal more of client-based and results-oriented views of accountability.

The findings and limitations of this study suggest several intriguing directions for future research. First, if partnership participants are "accountable to everyone" for results and outcomes, then how and to what extent can this goal be achieved? In order to answer this question, it is imperative to understand the possible challenges associated with managing the complexity of accountability relationships in network settings. Our study touched on this issue by reporting the existence of multiple layers of accountability in partnerships as well as the "broken lines of accountability" between the partnership directors/coordinators working at school districts and the people involved in partnerships. In a recent contribution, Koppel (2005) discussed the challenge of "multiple accountabilities disorder" in a case study of the Internet Corporation for Assigned Names and Numbers (ICANN), an organization charged with administering the Internet's address directory. In his study, Koppel provided a detailed account of how conflicting accountability expectations have been a source of difficulty for ICANN's leaders during the organization's early years. Future research should further explore these accountability challenges and their implications for the performance of partnerships.

Second, the study was based on field research focusing on a particularly type of public–private partnerships (i.e., those formed between K-12 public schools and private and/or nonprofit organizations). Although the respondents were involved in and knowledgeable about different types of partnerships that were widely used in the area of education, the sample does not reflect fully the richness and diversity that can be found in the larger population of partnerships. The applicability of our conclusions to partnerships formed in other issue areas should be evaluated in light of the diverging and converging characteristics of issues and contexts. Furthermore, although the sample size is sufficient to the research purpose of this article, it is not big enough to support a comparison between different types of organizations or individuals. In light of these limitations, future research needs to collect data on partnership participants of diverse sectors, from various partnerships, and in different issue areas.

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