

## RESEARCH ARTICLE

# Role expectations and shared accountability: A framework for school governance

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## Abstract

This research examines how perceptions of shared accountability for performance arise in a context of role expectations and interpersonal exchanges. We use the education context to view accountability as involving elements of board's and management's role expectations, history of their relationship, and leadership governance mechanisms. Using Frink and Klimoski's accountability role theory model, we explore governance roles, accountability practices, and school performance. We analyze interview data related to board chairs, board members, and principals/heads of Australian independent schools. We find that role expectations as well as the interpersonal exchanges (i.e., board/chair–principal relationship) shape accountability perceptions regarding school performance. The findings offer insights into the links between role expectations, interpersonal factors, and accountability practices. We point to the need of having a shared accountability model between the board and the principal, which may lead to improvement in performance within the school context.

## KEYWORDS

interpersonal exchanges, performance, schools, role expectations, shared accountability

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## 1 | INTRODUCTION

In the past decade, school performance has been increasingly open to public scrutiny and rising demands for greater accountability, more transparency and higher quality governance (Clark et al., 2009; Connolly & James, 2011). In Australia, both public and private schools<sup>1</sup> face greater competition and pressure to improve enrolments and school performance. While recent years have seen an increase in enrolments at independent schools (ISs) (Independent Schools Council of Australia, 2019), there is also a growing concern with the leadership accountability issues attributed to the governance failure in some private schools (Baker et al., 2016). Such governance failures raise the questions of leadership accountability issues in governing school performance, particularly ISs which is not ultimately governed by educational bureaucracies (McCormick et al., 2006).

In the accounting literature, there has been substantial governance research into private companies (e.g., Ward, 2003), public sector bodies, voluntary bodies and charities (e.g., Hyndman & McKillop, 2018). These studies have examined various aspects of governance, but they have not necessarily focused on accountability (Parker, 2007). Key findings from various research show that the governance needs of public sector organizations differ from private sector models (Vermeer et al., 2006). For instance, in a for-profit organization, the board is responsible and accountable for the overall governance, management, strategic direction and performance in accordance with the organization's goals and objectives, while managers are expected to understand the strategic goals of the company and then work to allocate company resources to obtain those objectives (Wood, 1996). Whereas in nonprofit and ISs more specifically, the role of the board has historically been limited to matters related to strategy, policy, risk, finance, and membership, and rarely to overall organizational performance (Walkley, 2011). Moreover, as the school board commonly undertakes many responsibilities and accountabilities together with the school principal, the accountability for school performance becomes even murkier as a result of role ambiguity (Grady & Bryant, 1991; Baker et al., 2016).

Essentially, the board and the principal need to be aware of their role in executing their responsibility and accountability for school performance as these are critical for effective governance and school performance (Goodman & Zimmerman, 2000). Prior research in the nonprofit sector indicates that board members are likely to experience role ambiguity because boards face conflicting role expectations about their governance tasks (Doherty & Hoye, 2011). This seems more pronounced in the school governance setting because board members come from different backgrounds and experiences increasing role ambiguity and role conflict between the board and principal (Grady & Bryant, 1991). However, research in this area is still lacking. Thus, our study aims to examine boards' and principals' perceptions of accountability in term of school performance in ISs and to explore whether a notion of "shared accountability" arises through mutual understanding of their roles.

Prior research recognizes that "accountability is a collective responsibility involving schools and families with support from other parts of the community" (Comer, 1992, p.113). The education literature has focused primarily on shared accountability of different external stakeholder groups of schools (e.g., parents, other schools, government agencies) (e.g., Comer & Haynes, 1991; Horse, 2021; Torre & Joyce, 2007). Only limited studies examine shared accountability of internal stakeholder groups of teachers, students, and community participants (e.g., Abadzi, 2017). It remains unclear as to how school leadership, that is, the board and the principal, shoulder accountability for school performance (Knapp & Feldman, 2012).

To develop a better understanding of how perceptions of shared accountability arise between the board and the principal in the school governance context, we adopt the accountability role theory model (Frink & Klimoski, 1998, 2004) as the framework of our study. According to Frink and Klimoski (1998), accountability in organizations can be viewed as involving elements of role systems theory, including social control, prescribed behaviors, and interpersonal relationships. This framework model provides a notion of a "relationship" as a preferred unit of analysis. This implies attention to accountability expectations, which are developed and maintained between key governance actors through their interpersonal exchanges and communication. This role theory perspective helps to understand accountability forces and explains the essential components and relationships central to accountability. Hence, we adapt this

model to the school setting to examine whether perceptions of shared accountability are shaped by role expectations and interpersonal relationships between the board and the principal.

Drawing from data collected through semistructured interviews of multiple governance stakeholders of schools (i.e., board chairs, board members, and principals) in Australia, we provide evidence of how role expectations, history of interpersonal exchanges between the board and the principal, and interpersonal factors such as mutual trust and open communication, influence board and principal's perceptions of accountability for school performance. Our findings suggest that both the board and the principal need to play a significant and equal role in developing and sustaining school performance. We therefore explain why and how a shared accountability model between boards and principals may be an effective governance model in the school context.

Our study focuses on how the roles of board and principal and their interpersonal exchanges, shape perceptions of shared accountability for school performance. The boards of nonprofit organizations (e.g., schools) face new challenges as there are increased pressures and public expectations for quality leadership governance with increased accountability and performance. However, knowledge of nonprofit governance practices that can achieve broadened accountability has lagged (Morrison & Salipante, 2007). The shared accountability model has the potential to address these concerns by extending the accountability literature through examining boards' and principals' perceptions of the accountability for school performance. Practically, the model also aims to facilitate continuous improvement for school governance and school performance.

The remainder of the paper is structured as follows. Section 2 provides a review of the literature on boardroom accountability in the nonprofit sector and discusses the theoretical framework employed in the study. Section 3 describes the research methodology and provides an overview of the school context in Australia. Section 4 presents the findings. Finally, Section 5 discusses the findings and concludes the paper with limitations and implications for theory and practice.

## 2 | LITERATURE REVIEW AND THEORETICAL FRAMEWORK

### 2.1 | Boardroom accountability

Accountability in corporate governance has tended to focus on the narrow, formal, and remote or externalized mechanisms of agency (Rose et al., 2013). In contrast, socialized accountability has been developed to explain how more intimate and essentially trust (or distrust) based forms of accountability emerge in governance systems (Roberts, 1991; Roberts, 2001; Roberts et al., 2005). Central to this approach is the development of both trust and distrust such that boards can question and support management at the same time (Roberts et al., 2005). Roberts et al. (2005) suggest that the key to board effectiveness lies in the degree to which directors acting individually and collectively can create accountability within the board in relation to both strategy and performance. Research emphasizes the importance of behavioral prescriptions, or role expectations, to the concept of accountability. Individuals are accountable for their actions in relation to some standard against which their behavior is judged (Ferris et al., 1995; Frink & Klimoski, 1998), and it is the deviation from this standard for which individuals are held accountable.

Prior research indicates boardroom accountability is reliant on role expectations and behaviors that allow management and the board to develop supportive norms. However, this generally applies to the for-profit sector whereas the governance of voluntary and nonprofit organizations has long been regarded as problematic and is not well understood. A central finding of the empirical literature on nonprofit boards is that board members are uncertain both of their roles and those of their senior managers (Sakires et al., 2009; Wright & Millesten, 2008). In fact, Wright and Millesten (2008) highlight that board members often think they understand their roles even when the managers disagree and that role ambiguity can adversely affect board engagement and thus perceptions of accountability.

As a result, nonprofit boards face a paradox in having to carry out contrasting roles that require very different orientations, skills, and behavior. For example, as Cornforth (2004) explains, the "conformance" role requires

attention to detail, the exercise of care, and skills in monitoring, evaluation, and reporting. In contrast, the “performance” role demands forward vision, strategic thinking, and risk-taking and requires boards to be more proactive. Therefore, the role of boards in nonprofits combines contradictory activities, with board members expected to work as partners with senior staff and yet monitor and control them, which can be a source of role conflict and tension (Widmer, 1993) and within many organizations (Mole, 2004). Yet it could be argued the confusion and conflict associated with these roles are not primarily located in the formal role remits themselves but in how they are realized by the role holders. Nonprofit boards are likely to be influenced by role ambiguity because roles are not often differentiated or are inherently contradictory (Merrell, 2000) or board members come from different backgrounds, experiences, or with different motivations (Denny, 2015) and consequently, board members face multiple or conflicting role expectations about their governance tasks which may increase role ambiguity (Doherty & Hoye, 2011).

This seems more pronounced in the school voluntary board setting, especially when board members are not from the education sector. Indeed, board members typically lack experience in school leadership, whereas principals play a significant role in leading and executing the strategic planning process. According to Shatkin and Gershberg (2007), in a “Principal-centered model,” school boards are designated limited formal authority over the principal; therefore, school responsibility remains with the principal, as does the resourcing to support the operation of the board. Furthermore, the most reported conflict between the board and principal is role ambiguity (Grady & Bryant, 1991) and thus clarification of boards’ and principals’ responsibilities is critical for effective school governance (Goodman & Zimmerman, 2000). Leechman et al. (2019) explain that school board members become custodians or trustees of the school, its values, its culture, and its ethos, which in turn influences the nature and size of school boards.

## 2.2 | Integrating role theory and accountability: A framework model

Role theory posits that actors are situated within organizational contexts and that individuals enact roles based on the expectations of others and their own perceptions (Katz & Kahn, 1978). Katz and Kahn (1978) provide a framework of the development of shared role expectations and for the taking of organizational roles. Because role processes are dynamic in nature, Katz and Kahn (1978) point to the need to recognize that individual roles are shaped by the expectations that others have of their behavior and by the extent to which they perceive and accept these expectations. Hence, satisfactory execution of roles is dependent upon a number of factors including the expectations of authority figures, how communication describes the role, the pressures applied to the individual to fulfill the role in a particular way, the individual’s perception of the communication about the role, the action or role behavior required, role conflicts or miscommunication about the role from various organizational members with different expectations, and role ambiguity due to a lack of information or communication.

Frink and Klimoski (1998, 2004) integrate role theory and accountability and argue that accountability in organizations can be viewed as involving elements of role theory, where the role sender communicates expectations to the target, and these expectations are shaped through a negotiating process. A key premise in their framework is that role behavior takes place in a social context, and it involves expectations of at least two actors (i.e., the role sender and the focal/target person). Behavior is also the result of processes which encompass mutual understanding and predictable behavior. Role expectations for a target person are held by someone referred to generically as a role sender. The term role sender includes those members of the organization from whom the target individual is interdependent and must interact with on a regular basis. The senders’ behavior and attitudes are important as they are also thought to be held by these expectations. Individual roles are not developed unilaterally but they are determined through the interaction between role senders and role receivers. Two sources of interpersonal expectations are relevant in this framework. First, the personal traits or attributes of both the sender and the target individual, which are strongly influenced by knowledge, skills, abilities, and personality. Second, the history of the relationship between the two actors and with the organization is fundamental. As Frink and Klimoski (2004) argue, the same communicated expectations

will be perceived differently by someone depending on the history of the relationship between the sender and the target individual.

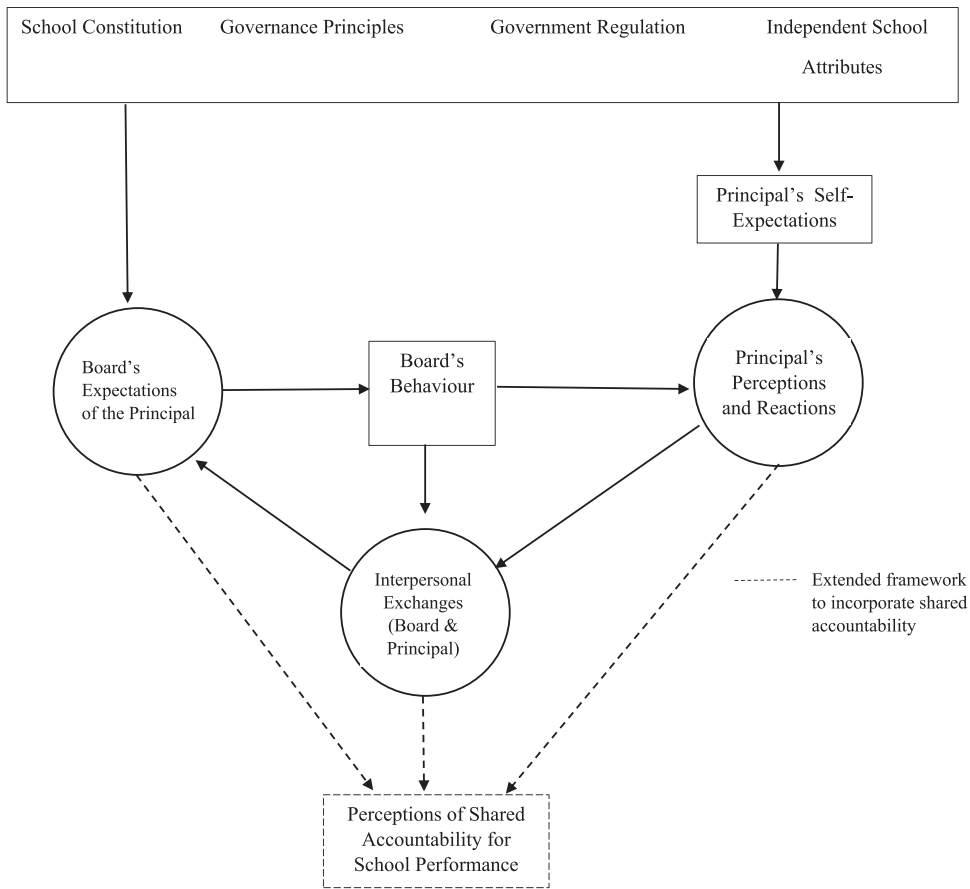
Importantly, the expectations of senders act as a stimulus for the target individual's behavior. These expectations are communicated to the target individual through a variety of means, both direct and subtle. Once expectations are understood, the core of the process is the reaction on the part of the target person (Katz & Kahn, 1978). Role ambiguity occurs when an individual lacks role-related information, often due to inadequate communication (Wright & Millesen, 2008). When applied to nonprofit boards, work roles are equivalent to governance tasks. This means that role ambiguity is likely to be a result of poorly communicated expectations among executive leadership and board members. Wright and Millesen (2008) suggest that board members may experience a high degree of ambiguity in their roles, which could be a result of the uncertainty regarding who should have the primary responsibility to establish and communicate the standards of board behavior. Along with other contextual variations, ambiguity about the degree of authority and the way in which a role is evaluated, will affect an individual's perceptions of his or her level of accountability. Hence, we believe that role theory provides a plausible framework for identifying role expectations within the school governance context.

### 2.3 | An accountability role theory framework for a governance setting

We adapt the framework of role theory and accountability proposed by Frink and Klimoski's (1998, 2004), in the school governance setting. Applications of the accountability role theory framework are evidenced in leadership (Erdogan et al., 2004), trust building (Ammeter et al., 2004), ethics (Beu & Buckley, 2004), workplace violence (O'Leary-Kelly et al., 2004), organizational justice (Cropanzano et al., 2004), social control across cultures (Gelfand et al., 2004), child welfare (Hwang & Han, 2020), technology (Dewi & Riantoputra, 2019), and in an investigation of accountability and the role of ideology in decision making in public schools (Tetlock et al., 2013).

This framework helps facilitate the understanding of role expectations between the board and the principal, their attributes and role behavior, and the history of their relationship. This is an important issue in the leadership governance as prior research emphasizes the potential for role ambiguity and role conflict, particularly in a school setting (Clark, 2000). Prior research also highlights the critical relationship that must be established between the school board/chair and the principal (Goodman & Zimmerman, 2000). Therefore, the dynamics involved in the school governance are relevant to making the case for using a role perspective for understanding accountability for school performance.

We present our role theory framework to model accountability processes in Figure 1. We name the various elements of this diagram using our specific context. First, at the top of Figure 1, we include four macro-level governance factors (i.e., school constitution, governance guidelines, government regulations, industry-specific standards) that are likely to influence role expectations and accountability perceptions. Second, we identify our two key actors in the school governance, namely, the school board/council and the principal/head. School boards have considerable discretion to control the management and governance of the school and their responsibilities include the hiring and performance appraisal of the principal (Brennan, 2011). Given the principal runs and manages the school, while the board oversees management's behavior, we attribute the board as the "role sender" and the principal as the "focal/target person."<sup>2</sup> Third, consistent with the framework, we identify two sets of expectations: (1) role expectations from the board to the principal and (2) principal's own self-expectations. A role episode occurs when the board sends its role expectations regarding school governance to the principal. In this process, the board's behavior and attitudes (including its operations) of board members are relevant. Thereafter, the principal perceives and reacts to those sent expectations by the board. The process concludes when the principal provides feedback and/or negotiates with the board regarding these expectations, to ensure consistency. Fourth, through these role episode interactions, both actors build on interpersonal exchanges. Here, the history of the relationship has an effect and can alter the board's expectations for the principal. Finally, we include an important element in the framework, which is the perception of shared account-



**FIGURE 1** A framework of role theory and accountability in a school governance setting

ability for school performance. We argue that this notion is shaped by the board's and principal's role expectations and by the interpersonal relationships between them.

A key role of school boards is to establish systems to ensure accountability to stakeholders. Perceptions of accountability may be influenced by formal mechanisms (i.e., governance guidelines, cultural norms, government expectations) and by self-accountability perceptions (felt accountable), based on values, ethics, and workplace obligations. We explore how perceptions of “shared accountability” arise in the school governance setting. Prior literature finds shared accountability features several attributes, including an increased number of actors (multiplexity), who each needs each other (interdependency), and their activity increasingly takes place within and across organizations (interactivity) (Fahey & Köster, 2019). These attributes of shared accountability pose challenges in contemporary school governance. First, multiplexity results in “many hands” working together in conducting governance activity. As responsibilities may be shared amongst these “many hands,” it can make assessment and attribution for accountability ambiguous (Fahey & Köster, 2019). A key challenge is to ensure that accountability expectations that are shared are sufficiently felt by relevant parties to avoid dilution (with nobody held to account) or excessive redundancy (with everybody held to account) (Mulgan, 2014). Second, interdependency results in less vertical and instead more horizontal accountability relationships. Whereas actors depend on each other to fulfill their jobs, expectations, or meet demands (Romzek et al., 2014), a key challenge in this situation is to address “entanglement” as actors may wear multiple hats in the process (Romzek, 2011). Third, interactivity results in less formal accountability, especially in relatively complex governance arrangements (Romzek, 2011; Romzek et al., 2014).

We first investigate the role expectations of the principal held by the board in the school governance. This is relevant because board task conflicts might occur when school boards are not able to take a critical stance towards the managers (Heemskerk, 2020). Loh et al. (2021) explain that principals may inform boards' decision making through their educational expertise; however, excessive influence on board decisions may interfere with board accountability and impair the board's monitoring and advising functions. We also explore which perceptions of accountability exists between the board and the principal and whether "shared accountability perceptions" have been developed and crystallized to enhance school performance through "interactivity." Importantly, the role theory accountability framework highlights the notion of alignment. Frink and Klimoski (2004) note that when lack of alignment arises, this may lead to role conflict and less predictable accountability behavior, and over time, it may breed cynicism. We propose that the concept of "shared accountability" can be used to characterize the level of consistency that exists between expectations set up by school governance policies, and those enacted at the level of interpersonal communication between the diverse school stakeholders.

Based on this discussion, we propose the following research question:

RQ: How do boards and principals perceive the notion of shared accountability for school performance?

### 3 | RESEARCH METHOD AND OVERVIEW OF THE INDEPENDENT SCHOOLS IN AUSTRALIA

In Australia, the school sector is generally classified into three categories: government (public) schools, Catholic schools, and independent (private) schools. Of the 9477 schools in Australia, 1078 are in the independent sector. ISs are nonprofit organizations and receive funding from both the government (i.e., federal, state and territory governments) and private sources, including student fees and private donations.

ISs operate in a unique setting that references both business and nonprofit principles (Baker et al., 2016). Most schools are incorporated, nonprofit entities, limited by guarantee and directors must act in the interests of the school and they are liable for any breach of their fiduciary or legislative obligations according to the Corporations Act 2001. Many ISs have governance guidelines or constitutions, and some might also have a historical connection with a church for example, which plays a role in defining school objectives as well as impacting upon school governance. The board members of ISs generally serve on a volunteer basis and are appointed and/or elected from the school or local community.

As a preliminary and exploratory stage of this study, a survey questionnaire<sup>3</sup> was distributed to 159 ISs in Victoria (at secondary school level), which in 2017, totaled 219 schools along with an invitation to participate in an interview. The school list was based on information provided by the Victorian Department of Education and Training (DET). Consistent with prior studies that examine school governance (e.g., Mountford, 2004), we initially invited the chairpersons of the school board to take part on the study, as they can provide an understanding of roles, board/chair-principal relationships, school performance, and accountability in their respective schools. Where another board member was available to be interviewed, this also took place in order to obtain another perspective from the governance team. We also requested an interview with the principal in each school. In total, 22 interviews were conducted in 11 schools. Our sample consists of 11 chairs, 5 principals, and 6 board members. A summary of interview participants is provided in Table 1.

We conducted open-ended interviews, which followed the analytical framework of Frink and Klimoski (1998, 2004) to examine key elements of the model that contribute to a better understanding of accountability antecedents (i.e., role expectations), process dynamics (i.e., interpersonal exchanges), and consequences (i.e., judgment on accountability for performance). Interviews were designed to gain deeper insights into the role expectations of the sender (e.g., board CHAIR, board members) and the self-expectations of focal/target person (e.g., the principal); interpersonal exchanges between the board/chair and the principal; and the perceptions of accountability, including the role of board effectiveness in facilitating performance accountability in schools. Thus, according to the theoretical framework, open-ended

**TABLE 1** Interview participants

| Schools (approximate number of students) | Positions      | Abbreviation | Interview duration (minutes) |
|--|----------------|--------------|------------------------------|
| School A (600 students)                  | Board chair 1  | BC1          | 55:22                        |
| School A                                 | Board member 1 | BM1          | 53:47                        |
| School A                                 | Principal 1    | P1           | 52:34                        |
| School B (1400 students)                 | Board chair 2  | BC2          | 47:47                        |
| School B                                 | Board member 2 | BM2          | 50:08                        |
| School C (800 students)                  | Principal 2    | P2           | 65:07                        |
| School D (1200 students)                 | Board chair 3  | BC3          | 44:31                        |
| School D                                 | Board member 3 | BM3          | 46:50                        |
| School D                                 | Principal 3    | P3           | 35:54                        |
| School E (1000 students)                 | Board chair 4  | BC4          | 50:14                        |
| School F (1500 students)                 | Board member 4 | BM4          | 55:39                        |
| School F                                 | Principal 4    | P4           | 55:40                        |
| School G (600 students)                  | Board chair 5  | BC5          | 42:49                        |
| School G                                 | Board member 5 | BM5          | 59:34                        |
| School H (1500 students)                 | Board chair 6  | BC6          | 32:55                        |
| School H                                 | Board member 6 | BM6          | 37:47                        |
| School H                                 | Board chair 7  | BC7          | 32:45                        |
| School I (1300 students)                 | Principal 5    | P5           | 57:30                        |
| School I                                 | Board chair 8  | BC8          | 42:36                        |
| School I                                 | Board chair 9  | BC9          | 40:26                        |
| School J (900 students)                  | Board chair 10 | BC10         | 50:26                        |
| School K (700 students)                  | Board chair 11 | BC11         | 28:08                        |

questions were grouped into board attributes, board's operation, role expectations for the principal and Interpersonal factors, board effectiveness, and perceptions of accountability for school performance. A summary of the interview questions is provided in the Appendix.

We transcribed, categorized, and analyzed the interview data according to common themes on five key-level areas: board attributes and operation, role expectations, interpersonal exchanges, board effectiveness, and accountability for school performance. We used the qualitative analysis software NVivo to manage, organize, and code the data, as well as to identify keywords, common themes and areas of disagreement, and classify responses based on the respondent's position (e.g., board member, board chair, principal). The themes emerged through the researchers'

interaction with data, our theoretical framework, and the researcher's own involvement with the research. For example, for the level "accountability for school performance" we coded interview data based on three themes: "school performance indicators," "who is accountable," and "board effectiveness and school performance." After an initial analysis of the coded data, we identified three level areas that more closely aligned with our framework model, namely, role expectations, interpersonal exchanges, and accountability for school performance. We followed an abductive research approach by moving back and forth between the interview data and the prior literature. This allowed us to develop interesting findings, address our research question, and offer a unique contribution to the literature.

## 4 | FINDINGS

### 4.1 | Role expectations and principal's reactions in school governance

A starting point in the framework of role theory and accountability is to understand the role sender's expectations of the focal person, as well as the focal person's self-expectations.<sup>4</sup> Based on our interview discussions, we argue that these expectations are derived from macro-level factors such as school constitution, governance guidelines, government regulations, and industry standards. We first asked interviewees to describe the expected role of the principal in schools. Most indicated a clear day-to-day operational responsibility of the principal, distinct from the strategic focus of the board. For example,

*"The responsibility of the board is strategic and governance...Everything else operational is the principal's responsibility and our principal delegates to other members of her team various responsibilities, but she's always responsible for all of those things."* (BC9)

Except for the daily operation of the school, many interviewees also noted the important role of the principal on the board. For most schools, the principal was an ex-officio member at the board meeting, having no voting rights. Yet, a few schools specifically stated that their principals were executive board members and had voting rights. We found this unusual and sought further explanation. One interviewee exclaimed,

*"She's running the school, she needs to have a say in it."* (BC8)

Generally, school boards view the principal as an important source of information, with one chair equating the principal to a "CEO" of a company:

*"But the Head, I mean, if you've got a really good CEO he should be running the business and the Board should really be just making sure he or she is doing a good job, making sure he or she is getting good feedback and that the school's strategic direction and strategic plan are being pursued actively."* (BC6)

The above quote emphasizes the expectation of the board toward the role of principal to "lead" the board. This might arise given the concerns regarding the role of the board to engage in constructive challenge of the principal's behavior and the role of the board in capacity building (Robinson & Ward, 2005). The influence of the principal on board's decision making is seen as "significant," "strong," and "high" according to almost all interviewees. The principal's knowledge and expertise in the education field was a key factor in the influence the principal could wield. Consistent with this, the principal's influence is heavily dependent on their level of experience and the strength of the school board:

*"(the Principal's) influence depends on how strong your Board is. If the Board is not strong enough, it (the Principal's influence) can be detrimental to the Board."* (BC11)

Similarly, principals themselves perceive that they indeed influence board's decision making by providing advice to the board:

*"Just to advise the board, and we are very big on educating the board on education. We are very realistic that they are all coming in from their corporate worlds, they need to be constantly educated on; what are you actually doing here, on a daily basis."* (P5).

Importantly, we find that in some schools, the influence the principal has on board's decision-making can be quite strong, as the principal acts as an expert advisor to the board on many educational matters. This is particularly pronounced when the principal is a strong leader and/or experienced in the role. The influence of the board, according to most interviewees, is through appointment of the right principal, support provided to the principal, and ensuring that the principal's operational decisions do not run counter to the values and strategy of the school.

Consequently, from the board's point of view, the role of the principal in the school governance is to run the school on a day-to-day basis, provide expert advice to the board (particularly on educational matters), to be active in influencing (but not over-influencing), and assisting the board in its decision making. In other words, the board seems to expect that the principal is accountable for the school performance, especially educational performance to ensure the school is running well.

## 4.2 | Interpersonal exchanges between the board/chair and the principal

The role theory perspective emphasizes the view that accountability forces operate at the level of interpersonal relationships. Bush and Gamage (2001) note that the success of school boards depends on good working relationships, critically that between the board/chair and the principal. An effective relationship was described as:

*"open and trusting," "shared a common vision and passion," and had "transparency and a mutual understanding"* (BC4)

Perhaps most important was the notion of trust in the capacity of the principal:

*"It has to be an open and trusting relationship between the Chair, the Board and the Principal and the Principal should feel able to bring anything to the table that was concerning them, no matter how awkward a discussion that is."* (BC1)

The chair plays a primary role in maintaining the cohesion between the board and the principal by being

*"respectful, questioning, (and) completely supportive outside Board discussions"* (BC5)

We found the chair and the principal need to meet more often and talk more regularly than just normal board meetings. According to many interviewees, very regular communication helps boost trust and transparency between the board/chair and the principal. It also helps to openly share any school-related issues:

*"A very open. Absolutely transparent. It's—it has to be to the point of really and how—and even the principal's health".* (BM6)

As a result of an open and honest communication, principals may not be tempted to withhold some information to the board, as suggested below:

*"there is still that line that directors only need to know a certain amount, because you can cause unnecessary panic. Honesty and transparency are probably the keys to it." (P5)*

Ultimately, the discussions suggested that both the board and the principal:

*"need to be aligned on where the strategic direction of the school is." (BC2)*

Interestingly, our interviews revealed that while these interpersonal exchanges are relevant for school governance, it is also necessary to provide the board with more opportunities to establish closer connections with other school stakeholders. In particular, it was noted that the board is not visible to many:

*"It's important for the board to be seen, the Head should include the board in those things (school events) so the board gets to experience a bit of the school life, but also so that the stakeholders, the students, the parents, the staff, see the board there and learn how they are supporting the school." (BM4)*

Overall, maintaining an open communication and trusting relationship between the principal and the board/chair seems crucial to minimize role ambiguity and foster an effective school governance.

### 4.3 | Shared accountability perceptions for school performance

School performance is increasingly open to public scrutiny and rising demands for higher quality governance (Clark et al., 2009; Connolly & James, 2011). As school performance often has societal, economic, and generational impacts, indicators of school performance can be multifaceted and comprise a wider set of dimensions than just the traditional academic performance (Gong & Subramaniam, 2020). When asked about how school performance is defined in their schools, consistently, all interviewees contended that student learning experience and outcomes are important indicators of school performance. Learning outcomes commonly include student achievement test scores. Learning experience was perceived to be reflected in student engagement and wellbeing, as indicated by factors like student attendance, motivation, and safety. Our interviewees specifically highlighted the importance of student development as they described the indicator of school performance as:

*"the ability of the school for developing potential of the students," and to "set them (students) up with the skillsets with resilience, with the curiosity to want to enjoy their education." (BC7)*

Another relevant school performance indicator appears to be the financial performance of a school, which reflects long-existing concerns regarding the danger of poor financial management for schools' survival (Starr, 2014). This means not only fulfilling their accountability to parents who pay significant amounts in tuition fees but also to the government that invests substantial public monies in private schools (Cobbold, 2009).

Our interviewees perceived "enrolment" as a key for financial health and a performance measure that was often discussed in board meetings. In addition, and consistent with earlier studies in the education literature (e.g., Lamb et al., 2004), various other performance indicators were also used in ISs, including items such as "staff satisfaction," "parent satisfaction," "staff turnover," "performance in sport," and "social development." Whereas some of these performance indicators are hard metrics, others are softer ones that schools tried to incorporate to look at the "degree of value added" to the stakeholders of the school, which reflected a holistic view of school performance.

When faced with the question of who is accountable for school performance, interviewees' perceptions diverged, which may suggest that understanding of role expectations and responsibilities may have not been communicated clearly enough to be mutually understood (Herman & Tulipana, 1985). Most principals, perceive themselves to be accountable for school performance based on their self-expectation as the main educationist who run the school. Their answers were clear and without hesitation:

*"me, no question"; "me, definitely"; "ultimately, me."* (P1, P2, P3, P5)

*"We are going to run the school, because that is not the role of the board"* (P1)

*"I feel I am"* (P4)

However, board perceptions about accountability for school performance differed among respondents. Some interviewees perceived that the principal is accountable for school performance as they are in charge on the day-to-day operations. For examples:

*"...how the school is going depends on the Principal."* (BC6)

*"It's the principal...I think though the principal has to have day to day accountability for 95 to 99% of what happens in the school."* (BC10)

However, other board participants perceive that the ultimate responsibility for school performance lies with the board as the board appoints the principal, which is one of its main roles.

*"The board ultimately is responsible for performance, because the school employs the principal... ultimately it's the board"* (BM1)

*"Ultimately, it's the board, I suppose"* (BM2)

The perception of accountability varies based on individual perception as other board participants took the view that there is a shared accountability for school performance. This perceived notion of "shared accountability" may be a result of consistency and mutual influence, which are relevant within the role behavior dynamics. Notably, there are significant differences in understanding how the accountability is "shared,"

*"while the Principal is accountable for a school's academic performance, the Board is accountable for the financial performance"* (BM2)

*"The Principal is accountable for school performance from year to year. The Board is responsible for school performance over the longer term."* (BC5)

Other board participants claimed that everyone in the school community (e.g., students, teachers, parents) should be accountable for school performance. Overall, these responses emphasize how perceptions of accountability do not necessarily align between principals and boards and even among board members themselves. Nevertheless, principals' perception of accountability for school performance could be linked to their roles and are shaped by the expectations that board/chairs have of their behavior and by the extent to which principals themselves perceive and accept these expectations. Such expectations are relevant to the relationship between the board/chair and principal based on the notion of trust in the capacity of principals influenced by their knowledge, skills, and abilities to run the school.

The responses to the accountability for school performance eventually led us to reflect on the potential link between board effectiveness and accountability for school performance. Whereas many interviewees perceive there is a relation between the effectiveness of the board and school performance, some think the link is indirect with the board is only taking a "supportive" role as the principal has greater influence on school performance. These responses

corresponded to the view that the principal should be accountable to school performance and less or nil accountability lies with the board as the board only:

*"helps to support the Principal to achieve what he or she needs to achieve to get that performance."* (BC5)

Nevertheless, we heard counter arguments from other interviewees as one described the indirect link as "wrong." As the board sets the school's direction and ultimately appoints/dismisses the school principal, it is "inextricably linked" to school performance. Interestingly, we find those participants who perceive the board is either solely accountable or sharing the accountability (with the school principal) for school performance also tend to relate board effectiveness directly to school performance. In contrast, others who perceive the principal should be solely accountable for school performance tend not to see a direct link between board effectiveness and school performance.

Moreover, we find the link between board effectiveness and school performance is less obvious when things are going well in schools. As a board chair asked,

*"When all the right things are in the right place and doing the right thing, how do you attribute?"* (BC4)

And similarly, interviewees noted that when the school does not perform well, effective governance often become the focus of attention.

## 5 | DISCUSSION AND CONCLUSIONS

The main purpose of this paper is to examine how perceptions of shared accountability for performance in ISs arise within a context of role expectations and interpersonal exchanges. The Frink and Klimoski (1998, 2004) framework of role theory and accountability is employed as a starting point for this examination. Our review of role theory suggests that a role episode is a dynamic event wherein there is some social exchange and influence. Social context is an important part of the development of accountability and is an integral part of the role episode. Our premise for modeling role expectations and accountability in the school context is that it takes place in a social context, and involves expectations of two key parties, the role sender (in our case, the school board) and the focal person (the school principal). ISs operate within a social context, where they are subject to scrutiny by regulators, parents, alumni, and the community.

Role expectations are a key factor in perceptions of accountability. Primarily, our findings suggest that the board's expectations for the principal involve the delegation of school operations. The board then oversees and approves strategic initiatives (for implementation by the principal), monitors the principal's actions, and endorses the direction of the school. This is consistent with the role of the board as monitor and advisor of management (Roberts et al., 2005). We note that these board expectations are affected by formal mechanisms such as school constitution, organizational values and practices, and governance principles. However, it is ultimately the interpretation and application of such principles by actors in a relationship that will account for behavior (Frink & Klimoski, 1998).

The board's expectations regarding governance and school performance are communicated to the principal, and this interaction leads to learning on the part of both parties. The nature, timing, and consistency of sent expectations are thought to be important for determining the target person's reaction and ultimate definition of his or her role (Frank & Klimoski, 1998). In our school context, the perceptions and reactions of the principal to these sent expectations by the board manifest themselves as the "felt accountability" of the school principal. Our findings provide some indication that principal's perceptions and subsequent reactions are influenced by his/her own self-expectations and the sent expectations of the board/chairs.

An important element of the role theory framework is that role expectations from the board to the principal as well as the principal's self-expectations are drivers of the principal's behavior. This also facilitates interpersonal exchanges between the two, which are seen as antecedents of accountability (Frink & Klimoski, 1998, 2004) and include the behaviors of the board and the principal, their personal traits, school organizational values, and the history of the

relationship as well as the level of trust between the parties (Ammeter et al, 2004). Our findings demonstrate that interpersonal factors such as trust and effective communication are important to minimize role ambiguity, and particularly, the role expectation of the principal. Hence, a trust-based form of accountability appears to be required in the school governance system, which is consistent with the notion of socialized accountability (Roberts, 2001; Roberts et al., 2005).

The interviewees indicate that board members and the principal appear to share a common strategic vision for the school they serve. Roberts et al. (2005) suggest board effectiveness depends upon the behavioral dynamics of a board, and how the web of interpersonal and group relationships is developed. Such relationships are congruent with Roberts' (1991) "socializing" forms of accountability, which emphasizes cooperation and interdependence as well as promoting a capacity to conceive of and recognize the interests of others (Roberts, 1991). In the school context, board members and the principal have an interdependent relationship whereby board members assist the principal in his/her performance by informed counsel and advice, while the principal provides board members with the knowledge and understanding of the school. The interdependencies between board members and the principal may blur accountabilities (Frow et al., 2005) and has a potential for a "shared accountability" model for school performance.

As indicated in our findings, almost all principals perceive themselves as holding primary accountability for the performance of the school. While some board members also feel the principal is mostly accountable, other responses from the board suggest the notion of "shared accountability," with both the board and the principal held accountable for school performance. We argue that these perceptions of shared accountability may represent an efficient form of coordination and control within the school context to ensure collective responsibility regarding school performance. It may also reflect, consistent with the role theory perspective of accountability, the notion of conformity and internalization of standards (Frink & Klimoski, 2004). Indeed, an increasing understanding of "shared accountability" and maintaining high quality board–principal relationships may lead to internalization, and conformity to role expectations in other stakeholders. This supports our assertion that role expectations (board's expectations of the principal and principal's self-expectations) and interpersonal exchanges between these two actors may act as drivers of the notion of shared accountability and facilitate this common understanding of accountability for school performance.

Interestingly, accountability becomes more relevant when there is a financial or reputational issue and is usually focused on the board. Our interviews point to the potential within the school boards, for a positive dynamic of shared accountability between the board and the principal, based on the principal's and the boards' perceptions of their relevance and value of their contributions to school performance. Finally, our study provides some evidence of a direct link between governance effectiveness and school performance. While the school principal often takes center stage and the board is not always obvious to stakeholders, it frequently becomes more visible when the school is in crisis.

Our research contributes to the body of the knowledge by examining boards and principals' perceptions of the accountability for school performance with respect to the shared accountability model. Our findings provide interesting insights into how role expectations and interpersonal exchanges contribute to perceptions of shared accountability. This is relevant for the study of nonprofit governance. First, using the school context, we advance the conceptualization of accountability and proposed that it is influenced by how the board and the management approach their roles and tasks, and by their interpersonal interactions and history of the relationship. Our research contributes to the understanding of the conceptual linkages between role theory, accountability and governance, and their interactions for performance outcomes (Frink & Klimoski, 1998, 2004). Second, using the dynamics of role theory, our framework highlights the relevance of alignment or consistency (Frink & Klimoski, 1998) that should exist between school boards' and manager's perceptions regarding accountability. Alignment can be regarding self-held expectations and those from the role sender and it is relevant given the presence of role ambiguity and/or role conflicts in nonprofit boards. Wright and Millesen (2008) suggest that board members of nonprofit organizations may experience a high degree of ambiguity in their roles, which could be a result of the uncertainty regarding who should have the primary responsibility to establish and communicate the standards of board behavior. Importantly, alignment can also describe the level of consistency between expectations set up by school policies, those enacted at the level of interpersonal communication, and those fundamental to ensure effective governance. These consistent expectations

shape accountability perceptions regarding school performance. We would expect failures in accountability if, for example, new expectations are inconsistent with established practices. Therefore, we suggest that problems of alignment and consistency within the school governance are often at the root of why accountability might fail. Finally, in the process of producing accountability forces, our framework stresses that multiple sets of expectations across board members might exist. The principal might need to redefine, negotiate, or otherwise balance these conflicting expectations. Hence, the internalization of accountability implies learning and a process of developing the level of interpersonal relationships.

There are several limitations with our study. First, we analyze ISs in Victoria only. Although ISs in different states operate within the same regulatory framework, there could be different contextual and cultural factors impacting on their perceptions of accountability. Second, other categories of schools including public and Catholic schools were not part of the study. These schools have specific governance and accountability requirements imposed by the state or religious groups.

Our study provides some implications at a policy level. First, the shared accountability notion that we propose between the board and the principal implies attention should be paid to accountability expectations between key actors. A proper understanding and discussion of roles and expectations at the board and management levels are recommended to ensure a high quality of leadership in governance. Governance recommendations for ISs might include the need to establish a shared accountability model, where the principal is responsible for the management and operations of the school, and the board is responsible for monitoring all aspects of the school, including performance. This will allow the board to switch from a more "reactive" role to a more "proactive" role in school governance. Second, our findings may assist policy makers to enhance their understanding of how effectiveness governance mechanisms optimize performance and accountability. To ensure there is a common understanding of these responsibilities and accountabilities, the school board should have written terms of reference. Moreover, school boards should also make themselves more visible to the stakeholders of the school (e.g., parents, students, teachers) to ensure a better understanding of their role. Finally, we highlight that the development of effective governance patterns along with individual expectations, reactions to expectations, and resulting alignment of expectations may take time to develop and can change. Events such as personal insight, interpersonal conflict, change in the composition of the role set and new governance policies could influence the role episode and accountability in the school context.

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## DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

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## NOTES

- <sup>1</sup>Australian public schools are also known as state or government schools, and private schools include independent schools and Catholic schools, also known as nongovernment schools.
- <sup>2</sup>The number and nature of role senders varies according to the type of work being done, prevailing management practices, hierarchical level of the focal person, and the nature of technology employed (Frink & Klimoski, 1998).
- <sup>3</sup>A survey questionnaire was distributed to a sample of 150 IS schools in mid-2018. The survey used an adapted version of Baker et al. (2016) instrument and included Likert-scale questions related to diversity of board composition, board practice, principal influence, board effectiveness and school performance. The findings of the survey show that board effectiveness has a significant positive impact on a school's academic and financial performance (Loh et al., 2021).
- <sup>4</sup>As suggested by Frink and Klimoski (1998), the starting point for a discussion of the behaviors and forces represented in their model is somewhat arbitrary. However, they choose to start with the expectations held out for the focal person.

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## APPENDIX

### INTERVIEW QUESTIONS

#### Board attributes (macro-level factors, board composition)

- What are the factors that differentiate a school board from a corporate board?
- Does your school follow any mandatory governance guidelines (across all ISs) or does your school have a specific school constitution regarding board recruitment, election/appointment, and composition?
- What do you see as an ideal board composition (e.g., size, no. of independent directors, expertise, diversity, remuneration) for independent schools?
- Would you like to share with us what is the reason behind selecting your board members as you do?
- To what extent the appointment of a board member represents the interest of a stakeholder group?
- What are the major current challenges with recruitment and retention of board members?
- Do you think board composition influences accountability/effectiveness of the board? If so, how?

#### Board's operation (board practices/functioning, board's behavior)

- What are the external factors that influence board practices/functioning of the board?
- What is the main role of the board in school decision making? Strategic vs. operational?
- How do the board committees participate in decision making? How is the functioning of the board committees within your school? Where the decision-making process does takes place, at the board or committee level?
- In your view, what are the roles that these committees have in your board? How do these committees influence school effectiveness?

### Role expectations of the principal and interpersonal factors

- Is the principal part of the board? If so, what is the role/responsibility of the principal in board meetings? Based on survey, the principal role is nonparticipatory or ex-officio.
- Does the principal influence decision-making (strategic vs. operational) of the board? If so, how?
- How would you describe the ideal/effective relationship between the board and the principal?
- How is this ideal/effective/strong relationship developed in your school (give me some examples of contributing factors)?
- Does your board have an influence on the principal behavior/decision making?
- How/to what extent will the similarities between principal and board members influence their relationship?

### Board effectiveness

- How would you measure board effectiveness?
- What is the process you use to evaluate the board's effectiveness?
- How do you encourage improvements in board effectiveness?
- Is there a good understanding of the role of the board in your school from all stakeholders (i.e., board members, principal, parents, staff, and alumni)?

### Shared accountability perceptions for school performance

- What are the typical methods/indicators used to assess your school's performance (e.g., financial, academic etc.)? From the board perspective, which aspects are more important?
- Who is mainly accountable for school performance?
- Do you perceive there is a relationship between board effectiveness and school performance? If so, how?