

**SOCIAL REPORTING, SCHOOL ACCOUNTABILITY AND
SUSTAINABILITY OF EDUCATION SYSTEM**

Abstract

Several authors have highlighted that centralised testing can improve students' learning in the short term.

But how we can assure that this kind of improvement is not the consequence of an opportunistic behavior like that described by the international literature with the expression "teaching to test"? How we can design a system of rules and institutional mechanisms that can induce schools to be accountable in a transparent way, but at the same time to work for an effective development of human capital in the long term?

This paper, adopting the Business Economics approach integrated with the main trends of international research on school governance and management, accountability and management of education systems, intends trying to answer the above-mentioned research questions.

The thesis supported by this paper is that an integrated approach of centralised testing and social reporting represents a prerequisite condition for sustainability of education systems.

Key words

Social reporting, accountability, sustainability, education, school.

1. Introduction

The developing course of the governance system in Italian schools is a challenge for school organisations called to implement a growing level of autonomy and respond to the new demands in terms of accountability, in a perspective of sustainability of education system in the long term¹.

This study considers two different approaches of accountability: the “centralised testing” approach, which attributes a crucial role to the centralised assessment of education systems by means of standardised tests, and the “social reporting” approach, which, on the contrary, is based on voluntary logics of accountability and stakeholders’ involvement on a local base.

About two years of observation on the field have allowed to collect some empirical evidences, which support the starting hypothesis, necessary to balance the centralised assessments and the spontaneous approaches of social accounting. Both the approaches are necessary to design a scheme of incentives where competition and cooperation mechanisms can reach a balance (Bastia, 1989), in order to avoid the risk of opportunistic behaviours of schools and guide teachers towards a real improvement of students’ learning in a sustainability perspective.

First of all, this paper analyses the different approaches and their implications on the schools’ functioning, attaining to a comparative analysis of aims, objects and methods of accountability.

¹ It has been observed that there are at least eight elements of sustainability of education systems, which are: public service with a moral purpose, commitment to changing context at all levels, lateral capacity building through networks, intelligent accountability and vertical relationships (encompassing both capacity building and accountability), deep learning, dual commitment to short-term and long-term result, cyclical energizing, and the long lever of leadership (Fullan, 2005).

The theoretical reflection, which adopts the Business Economics approach² integrated with the main trends of international research on school governance and management, is supported by the empirical evidence, which consists in the implementation experiences of social reporting in 47 Lombardy schools, belonging to different education orders and levels. Our paper shows the results of a research-action that we have led in collaboration with the National Agency for School Autonomy Development and the Regional Education Office of Lombardy in the school year 2007 – 2008.

This paper ends with a discussion about some open questions concerning the best ways of integrating the different approaches of accountability, with particular reference to the development perspectives of Italian education system.

2. The role of accountability systems in education

Within the public administration the English term “accountability” can be translated into “the ability to create economic and social value, correlate it with the employed resources and account for them to the society in a transparent and comprehensive way” (Pezzani, 2003; Matacena, 2005; Tanese, 2004)³.

² The Business Economics literature is very rich in works about the concept of ethics, the social role of the firm, the link between economic and social objectives, the relationship between the business system and its environment. On these issues, see in particular Amaduzzi (1949, 1978), Bertini (1990), Ferrero (1967), Giannessi (1981), Masini (1960, 1979), Onida (1965), Zappa (1957, 1962). Within the international context, the concept of social responsibility of the public administration has been widespread after the debate on Corporate Social Responsibility (CSR). This conceptual distinction has been highlighted by some authors such as Hinna (2004) and can be found also in the handbook written within the laboratory on accountability and social reporting in the public sector of Cantieri Program of the Department of Public Function (2004). Among the best works about the social and environmental responsibility, see Miolo Vitali (1978), Matacena (1984, 1999), Vermiglio (1984, 2000), Rusconi (1988, 2006), Hinna (2002, 2004), Baldarelli (2005a), Farneti - Pozzoli (2005).

³ “In the literal sense, the term accountability means ‘explicable’, ‘justifiable’, ‘to be responsible’ and thus ‘to become aware of the responsibilities’, or rather to give account; in a broader sense it represents a philosophy of management, an element on which the democracy is founded and which is crossed with other important concepts such as transparency, governance and

The accountability can be intended as a “philosophy of management”, which finds fertile ground in the managerial model, increasingly widespread within the public administration and based on the assumption of responsibility for the achieved results from operation in proportion to the planned targets (Mussari, 1994).

The OCSE-PISA 2006 survey takes explicitly into consideration the accountability models developed by participant countries. The assessment criteria and the nature of tools used within these models are different from a country to another, but it is possible to identify four mechanisms, as follows:

- national examinations, by virtue of which the legal value of education qualifications normally keeps its relevance;
- standardised tests on the students’ learning level, generally in reading, mathematics and science;
- external assessments on the schools’ functioning, led by a public inspectorate and sometimes by an outsider entity that differs also from the State;
- requests for self-assessment of schools, which can be fulfilled not only in accordance with models of excellence and best practices, but also in an independent way for purposes of strategic diagnosis, planning and continuous improvement.

Each procedure can be found both singularly and in association with the others, so that the assessment approaches can be multidimensional in terms of pursued aims, objects and methodologies of measurement and return of performance.

Most countries utilises standardised tests (56 percent), in clear-cut superiority compared to the countries that carry out national examinations (36 percent).

Also external assessments (76 percent) and requests for self-assessment (65 percent) are

mission. These issues have a different importance according to the specific historic period and the role played by public administration within its own contexts, as well as in relation to the models of capitalism that characterise them” (Hinna, 2004).

largely widespread.

Within few countries, such as The United Kingdom, Australia, Korea and Sweden, some schools utilise simultaneously standardised tests, external assessments and self-assessment methods. It is interesting to observe that all these countries show a performance above average in terms of learning achievements on science and below average in terms of OCSE index of students' socio-economic background (OECD, 2007).

The study led by Hanushek and Raymond (2006), with reference to the American context, can be useful to understand the different potential of the incentives contained inside the accountability systems.

In particular, two aspects deserve to be examined in depth: the measurement methods of the school achievements and the implications of accountability systems within the schools.

Only the most sophisticated methods are able to capture the real contribution of a school to the students' learning, which is the value added to the factors outside the control of a single school, as the social, economic and cultural status of the territorial context and the specific conditions of the students' families.

The accountability systems differ from each other in the way of using the assessments of students' learning within the school. This assessment can be associate with a bonus-penalty system (consequential systems) or have only the aim of communicating the school achievements (report card systems).

The former system has a great potential of incentive, because money bonus or penalties, social acknowledgements, school principals turnover and, if the worst comes to the worst, the school closure aim at pushing schools to achieve a high performance.

On the contrary, the latter is an accountability system by means of which the communication of students' learning within a school has the aim of informing families, community and other social interlocutors about the comparative value added of each school.

The underlying assumption is that the best-informed families are interested in selecting high quality schools for their children, sparking off the competition between the schools for enrolments.

3. The limits of accountability systems based on central testing

The scientific research has shown that the presence of a national accountability system can improve the school achievements in terms of students' learning (Hanushek, 1997; Hanushek and Raymond, 2006). However, is not fully clear how should be structured an accountability system in order to promote the quality improvement of schools in a long-term perspective.

In particular, at least two fundamental issues have to be considered.

First of all, within the assessment of the impact on learning achievements, it can be difficult identifying the influence of every single policy, practice or program, because many variables exist that tend to correlate with each other. Moreover, some of these variables are correlated with demographic and socio-economic features of schools and students.

In this regard, the recent OCSE-PISA 2006 survey (OECD, 2007) about the learning achievements of fifteen-year-old students in reading, mathematics and science has highlighted that, considering the effects of accountability systems on school achievements, we can observe significant statistical correlations only in relation to the publication of performance data, also considering the demographic features, the socio-economic background and other institutional factors of schools and education systems.

On the contrary, the other aspects of accountability systems, such as the managers and teachers rating or the resource allocation to schools on the basis of their achievements, are less significant and in some cases without statistical correlations.

Secondly, accountability systems in education seem problematic because of possible unforeseen effects, which can miss the targets intentionally pursued (Power, 1997).

As a matter of fact, the literature has shown the possible occurrence of risks both in terms of school colonisation and in terms of school disconnection. It is a matter of colonisation when schools, without critical ability, are attracted by the data of standardised tests, processed with a scientific method, considering them the only point of reference to pursue.

Conversely, it is a matter of disconnection when schools, fearing the comparison, tend to leave the system, thereby finding themselves more and more segregated and constructing parallel and alternative views of reality (Sergiovanni, 2002).

4. The social reporting approach

In the previous paragraphs it has come to light that a question widely debated within the OCSE countries is related to the extent and the modality by means of which the results of centralised tests should be made public.

Providing data on school achievements, besides being a due act of transparency and responsibility for the utilisation of public resources, stimulates the very improvement of schools and education systems: it allows school principals and teachers to have some performance standards in respect of which they can evaluate their own action, realise their shortcomings and postulate improvement margins; it enables families, students and territory to know the results of the education service and make more knowingly their choices.

However, it is impossible to hide that the publication of school achievements can be self-defeating because of the complexity of the assessment object and the risk that families and other interlocutors interpret amiss these results.

This happens especially when learning achievements does not consider the context factors of students.

But it is not only a technical problem concerning the refinement of learning measurement methods. There is much more.

The centralised testing systems can turn out in a cold relation between each school and its stakeholders, neglecting the construction of meaning and consent to the choices and the results achieved by the school.

The publication of school achievements is not a simple act of communication, but implies a wider problem of social accounting.

As shown by table 1, the social reporting can be defined as a voluntary approach by means of which the school keeps a wide range of relations with its stakeholders, extended from the needs and expectations analysis to the consent building around its choices and the monitoring and communication of the real value creation with respect to the institutional mission, the development vision and the fundamental values that guide the organisational behaviours.

5. Towards the practice of the social reporting. The results of a research project with the Lombardy schools

The results of national and international surveys on students' learning, such as OCSE-PISA, TIMMS and PIRLS, have aroused a strong interest of the principals of the Lombardy schools (table 2) in the need to account for values and strategies that guide the school.

In particular, it has come to light the need to start a discussion on central testing results both to understand the fall-out effects within the school in terms of a new management philosophy based on data, and to develop a broader perspective of social reporting around the data of standardised tests.

The initiative on social reporting, launched in the late 2007 within the Joint Bilateral Commission of the Regional Education Office of Lombardy, has placed at the centre “the control of strategies and results achieved, not only by the school members but also by external subjects, as this provides a powerful lever to guarantee a transparent communication of the

effects caused by managerial decisions, as a prerequisite for an active participation and a continuous comparison with the stakeholders”.

Over the past year, this research has had a significant boost, even in the execution time, thanks to the involvement of the National Agency for School Autonomy Development.

The research-action has involved 47 public schools located in several Lombardy provinces and belonging to different education orders and levels and typologies of institution⁴.

The research has been conducted by fielding inside the schools a wide range of methodological tools, such as a starting training course on social reporting, focus groups with teachers, parents and other stakeholders within the local communities, project works and seminars aimed at sharing the emerging practices of social reporting⁵.

Each group has worked on the same methodological framework, which included a series of questions, as shown by table 3. On the basis of these guidelines, the working groups have shared the following model of social reporting:

- the basic objectives: why, what for, to whom and how to be accountable?;
- a common structure of social report to publish at the end of each school year;
- the operating phases: internal responsibilities for the drafting of the document, interim reviews, timing and modalities of stakeholders’ involvement, improvement of social reporting.

5.1. The framework of social reporting

After a short foreword written by the school principal and some methodological notes, the

⁴ The schools involved in the research project are distributed among the Lombardy provinces as follows: Milano (13), Como (8), Brescia (7), Varese (7), Sondrio (6), Cremona (1), Bergamo (1), Lecco (1), Lodi (1), Mantova (1), Pavia (1). The sample includes 32 schools of the first cycle and 15 schools of the second cycle.

⁵ All the documents of this project will be published on the web site of the Regional Education Office:
<http://www.istruzione.lombardia.it/formazione/rend-sociale.htm>.

structure of social reporting adopted by the working groups is articulated in three main parts:

- The institutional identity, which includes the historical and evolutionary outline, the context analysis, the description of the main stakeholders and their expectations, the definition of the institutional mission, the development vision and the core values of the school, the presentation of the institutional and organisational order;
- The choices and the results, which constitute the central part of social reporting and show, consistently with the definition of the school identity, the choices carried out in order to implement the institutional mission and the results achieved by the school over the accountability period;
- The value system, which explains the role of the school in an economic-financial perspective.

In order to help the comprehension of the logic connections between the main accountability areas of the school, it has been elaborated a graphic representation, shown by table 4, which can help to clarify some issues.

At the centre of this accountability system there are students with their background in terms of familiar context and socio-economic environment, previous learning achievements, individual problems and expectations, composition, attendance and participation.

The central areas of accountability represent the role played by the school in the development of the human capital skills, intended as the focus of the school mission, that is to say:

1. The school engagement in the development of basic skills;
2. The promotion of technical and professional skills;
3. The school contribution to the growth of transversal skills of students.

However, the development of the human capital requires in its turn an adequate growth of organisational capital, both in terms of teaching organisation (curriculum design, time-table

definition, processes of teaching assessment, etc.) and in terms of organisational development of the school.

The latter element plays a fundamental role in order to demonstrate the engagement of the school in the sustainability, as we can also observe in the graphic representation.

The accountability area named “organisational development” encompasses all the values, competences, systems and structures that are able to define the organisational capital of the school. Some examples of this are the organisational design, the strategic planning systems, the management control, the teaching assessment, the information and communication systems, the promotion of a diffused leadership and the team work, especially among the teachers.

Although these elements do not frequently show enough, they can make the difference between schools. In fact, they are very important both to explain the results in terms of human capital developed by the school and to demonstrate the sustainability of the engagement of the school principal and the staff in the achievement of ambitious targets.

5.2. The reasons at the heart of the social reporting approach

According to the participants in the research, the main reasons for the adoption of the social reporting approach are tightly connected with the dynamics existing in Italy with respect to the central testing⁶.

In this regard, it is particularly significant the answer provided by a school principal of a Technical School, according to which: “Schools cannot wait helpless and unarmed the introduction of the National Assessment System of learning, because they risk being

⁶ In Italy, the National Institute for the Assessment of the Education System (INVALSI) has introduced, by order of the Ministry, a National Assessment System (SNV) that, although does not demand the obligatory participation of schools, has obtained a high level of voluntary involvement.

overwhelmed. They have to field their own data management and enhancement systems”.

Other principals have highlighted the existence of a latent opposition against the centralised testing culture and a widespread scepticism over its feasibility.

A large part of schools involved in the project considers the assessment as a control tool rather than an instrument of improvement.

In this regard, it is significant the following observation of a school principal: “Schools with positive achievements will be particularly interested in communicating them to students, families and more diffusely to all their stakeholders, whereas schools with problems will try hard to hide and modify their results or even diminish the reliability of the assessment system”.

These considerations have led the participants to emphasise the social reporting approach as a necessary condition to confer greater transparency and credibility to the school.

According to this point of view: “Also the communication of the difficulties to the stakeholders can be deliberately vehiculated by reporting the choices made to manage them, in the light of the specific conditions of the territorial context and the socio-economic background of students”.

The social reporting excels as an approach to the dialogue with the stakeholders, focused on the school value added, which seems more effective than the simple reading of test results by the families and the community.

The social reporting can give meaning to the results of the National Assessment System, bringing them from a cold and sterile situation of school rating analysis to a fertile path of growth and social cohesion of the school within its local community.

5.3. The internal implications of social reporting on the school management model

The ethnographic research has provided some interesting answers with regard to the possible

bias of centralised testing on the school management models, underlining the value of social reporting approach as a philosophy able to lessen these risks.

We can notice both risks of colonisation and risks of disconnection. The former are connected to an uncritical and mechanistic interpretation of performance data, without sparking within the school a positive debate between the teachers in order to understand the gap of performance between different areas (classes, typology of students and disciplines, educational establishments, etc.) and promote feedback and feed-forward mechanisms typical of a learning organisation (Senge et al., 2000).

Secondly, the risks of school colonisation seem to be linked with the perverse effects of “teaching to test”, resulting from the success of organisational models in which learning data are used to formalise objectives and bonus-penalty systems.

In that case, the State requests deeply penetrate in the school functioning, by means of the progressive creation of a new way of thinking and the formalisation of management systems able to delete settled organisational practices, which are informal but not less effective in order to improve students’ learning.

Other school principals have highlighted how the social reporting can lessen the risks of disconnection incidental to central testing. These risks can primarily occur for two reasons. First of all, as we have already pointed out in the previous paragraphs, schools, in presence of negative results, could be prompted to diminish the value of centralised testing, with the consequence that the assessment system will cause a further alienation from the performance standards of the schools that are in greater difficulty.

Secondly, schools that are focused on a wider concept of mission compared with the only learning of academic disciplines will be forced to restrain the interference of centralised testing in the ordinary education and organisational processes of the school.

From this point of view, the social reporting approach shows a strong connection with the

organisational development of the school, because it brings to light the shortcomings in leadership and strategic management systems.

In this regard, it is significant the remark of a school principal about the internal implications:

“The social reporting compels us to make systematic a series of problems that have their focus on the elaboration of the core values, the mission and the development vision of the school. Thanks to this approach, we are revising our institutional identity, with reference to the stakeholders expectations and the changes within the local community”.

As underlined by another school principal, the central testing of INVALSI cannot never be able to substitute the faculty for judgement of teachers and the complexity of the human capital idea that is at the heart of the school mission, based on three main skills:

- Basic skills, represented by the fundamental knowledge of citizen and worker and recognised as a prerequisite for access the labour market and a guarantee for employment and professional development. These skills include knowledge of traditional learning subjects (humanities, mathematics and science), which allow students to acquire new skills such as written and oral communication, accounting, problem-solving and understanding. These skills are often defined as “academic skills” because they are acquired, first and foremost, at school.
- Technical and professional skills, based on specific knowledge and inextricably linked with manual job that characterises the productive process of a given professional sector. These skills are learnt partly at school, partly at work. They include, knowing the methods, tools and procedures of operational activities; they also include specific knowledge acquired through experience and action in the workplace and they are skills concerning intuition and habitual activities (ICT, laboratories, foreign languages, ect.);
- Transversal skills, which are not linked with a particular work environment. They include all the social and organisational resources, the ability to bring problems to light and solve

them, the capability of making decisions, communicating, learning and working in groups. Frequently these skills are classified as “managerial skills” (Haijke – Ramaekers, 2001). Transversal skills, together with basic skills, may be grouped under the heading “general skills” and should be learnt by children at school. However, very often, they are acquired on the job, as leaders or by carrying out typical “managerial” duties: planning, organising, motivating and controlling. There are clear ties between the three skill types, which consolidate them and make faster and more effective the process of human capital creation.

An important part of social reporting concerns the actions for school improvement that the school intends to achieve on the basis of the strategy resulting from the social reporting process. These actions may relate to the change/correction of the objectives or initial plans and to the reorganisation of the resources. For example, in this phase the school may take decisions to substitute programs and projects and reallocate the existing resources, to redesign the organisational processes with the objective to attain a more productive use of the existing resources and then to create alliances and networks in order to share their efforts and achieve economies of scale.

5.4. The external implications. The social reporting as a process of social capital building

All the participants in the research-action have agreed that the social reporting is not just a document, but it is a social process⁷. It is a school management system through which the

⁷ It exists a very extensive literature, including several case studies, on social reporting models. Among the best known we can mention: the Copenhagen Charter, the Sustainability Assessment and Reporting System (Sers model), the Value Management System (Vms model), the AccountAbility 1000, the social reporting model in credit sector (ABI model) and also the models elaborated by the European Institute for Social Reporting (IBS), the Study Group on Social Reporting (GBS model) and the London Benchmarking Group. For a complete analysis see Hinna (2005).

principal and the governing bodies decide and undertake to create and maintain lasting relationships with their interlocutors. The commitment of these bodies is essential for the start and the continuation of this process in its typical operational stage, that is to say: the identification of the stakeholders, the dialogue with them, the planning of a system of targets and indicators, the actions of improvement, the preparation, verification and publication of the report and the feedback from the stakeholders.

First of all, within a wide range of stakeholders, the school should identify strategic interlocutors as well as general categories (families, businesses, local authorities, etc.) and start with them a relationship of reciprocity (trust building).

Secondly, it is necessary to build a biunique and permanent dialogue with the stakeholders and a learning process, intercepting operationally (through questionnaires, direct contact, analysis, etc.) the expectations and demands of different segments of interlocutors.

Thirdly, the analysis of stakeholders expectations should enter into the school decision-making processes. The school targets should be readable even in terms of impact and effects on different stakeholders.

The school principals have highlighted that the present assessment systems of schools pose a hard challenge in terms of acquisition of new skills of statistical data interpretation, but above all in terms of utilisation of the same data in the dialogue with the stakeholders.

The crucial moment of this stage is the construction of the measurement system and the individuation of Key Performance Indicators. According to some school principals, “The indicators allow to collect evidences on the achievement of planned targets and on the effects produced by the school. The social reporting summarises such indicators for policies and categories of stakeholders, enabling the school to justify the results clearly and objectively”.

According to the participants in the research-action, it is a suitable practice that the document before being published, is subjected to an external control (social audit), as occurs with the more traditional review mechanisms applied to the financial statements.

Finally, the publication and dissemination of social report becomes an important event in the school institutional life, a precious opportunity to face relationships with stakeholders and build the social legitimacy of the school. The collection of comments from stakeholders is of fundamental importance to make comprehensive the social report, giving voice to opinions, doubts and misgivings.

Through the social reporting process the school learns to be open to the society and is able to explain, justify or dissolve its numerous misunderstandings and often unfounded judgments passed by the social interlocutors less informed and not very attentive to the events of the school.

On the other hand, the school that is open to the community with a cooperation management system, which is the social reporting, puts itself in a position to appeal to the wealth of resources and skills available in the area, from families, businesses and other institutional entities, learning new ways of creating public value.

On these bases, the schools involved in the research-action have deeply considered their core values, institutional missions and development visions⁸, in the light of their links with the territory and the expectations of their stakeholders.

During the research, all the schools have illuminated their core values, as integrity, transparency, cooperation, responsibility, solidarity, curiosity and precision⁹.

⁸ On these issues, with reference to companies, see Collins – Porras (1996).

⁹ The core values are the essential and enduring tenets, which do not come from the external environment, but have intrinsic value and importance to those which are inside the organisation. As evidenced by several authors, it is a best practice to choose only a few core values (usually between three and five), which represent a sort of school “genetic code” and are able to direct any institutional decision.

Other schools have revised their mission or their vision¹⁰. For example, a school has stated its mission as follows: “Each child is unique. Our school is engaged in organizing resources, spaces, times and activities to help the development of the originality of everyone, by comparing himself with the educational choices of families”. In another case, the school vision has been expressed in the following way: “To transform our school in a point of reference for the local community and the economic, social and cultural development”.

6. Final remarks

The thesis supported by this paper is that an integrated approach of centralised testing and social reporting represents a prerequisite condition for sustainability of education systems.

The social reporting approach has undoubted advantages over the centralisation and depersonalisation of the centralised testing mechanism. But we must not underestimate the benefits of external assessments of schools according to standard criteria and, for this reason, repeatable and comparable.

By means of the centralised testing approach, the State, directly or through its agents, makes a periodic assessment of schools. Unlike more conventional methods, where the State measures school resources and processes, this approach involves the responsibility for students’ learning, measured through the definition of national standards and tests.

¹⁰ The mission or core purpose is the reason for being of the school, the “guiding star”, which is fixed but inspires change. As we have already observed, it is related to the specific education community, it is the idea of human capital that is forever pursued but never reached by the school. The vision is the envisioned future of the school, the idea of development of human capital in the light of its evolution. The vision is related to human beings, to leaders; it is like a mountain to be climbed. Differently from the core values and the mission that have to be discovered, the vision have to be identified through a creative process, which leads to the definition of some “Big, Hairy, Audacious Goals” (BHAGs) and the vivid description of the way of achieving these objectives (10–30 years).

Even within the social reporting approach the school reports its achievements, but unlike a centralised testing system, the learning measurement does not take place according to uniform standards, reducing the possibility of comparing different schools.

On the other hand, the centralised testing approach is focused on the assessment of the learning of academic disciplines, thus it cannot capture the wealth either of constitutive powers of students human capital (cognitive skills and techniques) or of the variety of organisational and management approaches, by means of which schools can meet high learning standards for their students.

Standards and tests, if properly constructed, can make schools comparable, allow families to exercise the freedom of choice and help schools to get suggestions on possible improvement actions.

However, the interpretation of the learning assessment differs from one school to another, because there are different environmental and organisation contexts, on the basis of which schools give themselves specific missions.

Therefore, the incentives for improving the performance are much more effective when the school is in a position to give account of its institutional identity, value system and improvement objectives. The school achievements are relative to the learning of academic disciplines and more generally to the economic and social role of the school and to the value creation for stakeholders.

This implies a different approach to social responsibility that does not end with sporadic accountability reports between the State and school, but persists with the continuous management process of relationships with a wide range of stakeholders.

As a consequence, we can gather that a more active approach to school accountability should incorporate both centralised testing and social reporting approach. As shown by the experiences arisen from the Anglo-Saxon context, the first kind of tools allows to introduce

into the education system the fundamental elements of school competition, based on the results of the students' learning assessment. But the competition must be balanced with the need to encourage schools to cooperate with each other and with the stakeholders that are important for the creation of public value. In conclusion, the social reporting process, thanks to its voluntary and comprehensive nature, is able to meet the need of the school to build with its stakeholders a dialogue based on trust.

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Tab. 1 – A comparison between the “centralised testing” and the “social reporting” approach

	Centralised testing	Social Reporting
Purposes	To provide useful information in order to promote the school competition in obtaining resources (students, staff, funds)	To seek systematically the cooperation of all the main stakeholders of the school
Performance	Assessment of students’ learning and “education value added”	The results achieved by the school on an education, economic and social relation perspective compared to the institutional mission and stated strategic objectives
Whom does the school report to?	To the whole community indistinctly	To the single stakeholder, previously identified on the basis of its centrality to the school mission
In which way does the school report?	Centralisation of the evaluation process (top - down) and communication through impersonal mechanisms (publication of reports, Internet, etc.)	Spontaneity of the reporting process (bottom-up) through direct mechanisms of comparison with the stakeholders
Repercussions for the continuous improvement	Temporal comparison, comparison of tests results with other schools, comparison between test results and education outcomes (exam passing, debts, etc.)	Building trust relationships with the stakeholders, willingness to cooperate and ability to undertake mutually reinforcing actions in the territory

Insert Table 1 on page 9 before paragraph 5

Tab. 2 – Data on the Lombardy education system (OCSE-PISA 2006)

Dimension of the Lombardy education system (school year 2007 – 2008)			
	Number of schools		Number of students
Didactic Headships, of which:	1.232		195.855
Nursery Schools	481		46.857
Primary Schools	751		148.998
Comprehensive School, of which:	3.102		479.072
Nursery Schools	787		65.297
Primary Schools	1.494		255.690
Secondary Schools of First Level	821		158.085
Secondary Schools of First Level	221		75.185
Secondary Schools of Second Level	689		335.026
Total	5.244		1.085.138
Participation of the Lombardy schools to OCSE-PISA 2006 survey			
	Number of school (sample)		Number of students (sample)
Licei	17		549
Technical Schools	18		539
Professional Schools	12		309
Secondary Schools of First Level	2		8
Centres of Professional Training	5		119
Total	54		1.524
Results of the Lombardy schools to OCSE-PISA 2006 survey			
	Reading	Mathematics	Science
Licei	561	534	558
Technical Schools	493	502	505
Professional Schools	435	437	453
Secondary Schools of First Level	357	365	344
Centres of Professional Training	356	374	376
Total	491	487	499
Italy	469	462	475
OCSE average	492	498	500

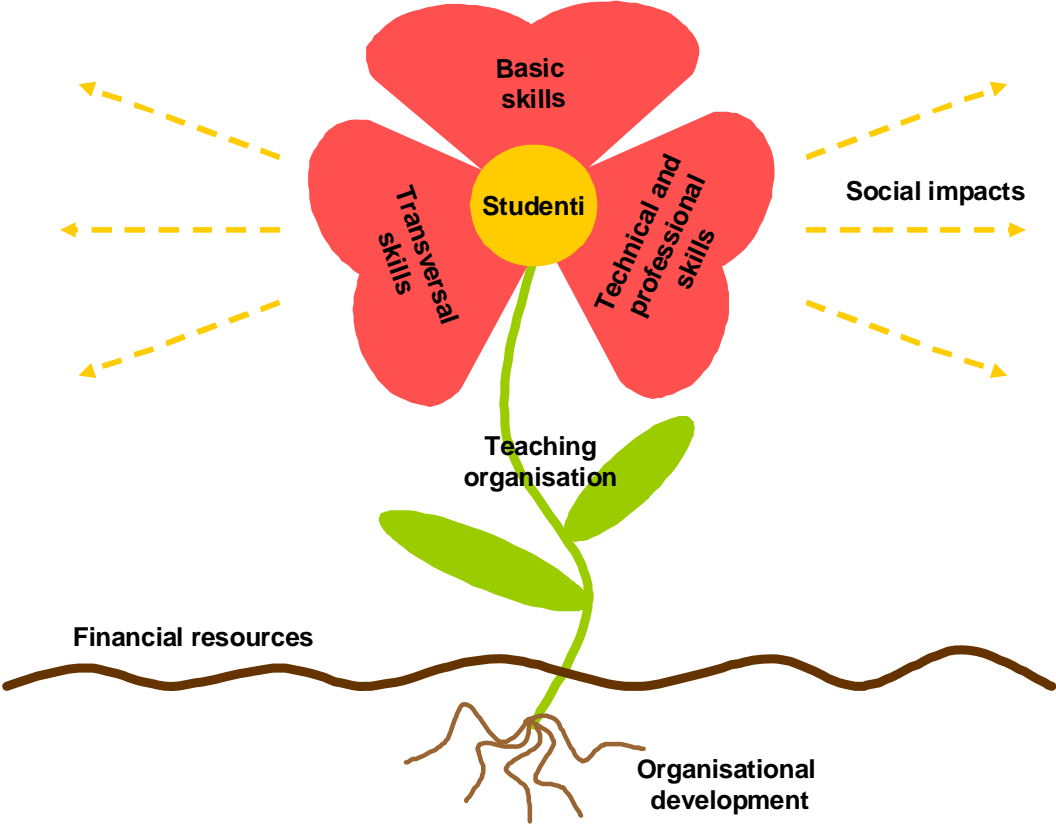
Insert Table 2 at the end of page 9.

Tab. 3 – Research issues

Issues	Description
1. The framework of social reporting	What do you think should be the component parts of social report (institutional identity, social relations, economic report)? How would you describe its phases (the setting of the project, drawing up the document, etc.)?
2. The reasons at the heart of the social reporting approach	Can you argue how has the idea of social reporting matured in your school? With what objectives: why, what for, to whom and how to be accountable? How does the original idea take shape in a social reporting project?
3. The internal implications of social reporting on the school management model	<p>What do you think about the implications of the social reporting for the relationships both between school leaders and teachers and between teachers, students and parents?</p> <p>What do you think about the implications both for information and communication systems and for planning and control system?</p> <p>What do you think about the adjustment of organisational structure and distribution of tasks and responsibilities to facilitate the internal organisation process of social reporting?</p>
4. The external implications. The social reporting as a process of social capital building	<p>In your experience, were you able to identify key stakeholders and know their expectations? On the basis of what criteria do you think that some stakeholders are more important than others?</p> <p>Have you already developed some experiences of participating with stakeholders in the process of training and assessment of the formative plan? In what stages and by means of what governance tools (agreements, conventions, and simple conversations, etc.)?</p> <p>What effect on the school has resulted or is likely to produce the return of the results to stakeholders? In your experience was needed to strengthen relations with the various institutions of the territory and gain bargaining power in setting policies for local development?</p>

Insert Table 3 on page 10 before the paragraph 5.1.

Tab. 4 – The accountability areas of the school



Insert table 4 at the end of page 11.