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ACCOUNTABILITY STRUCTURES FOR SUSTAINABLE QUALITY EDUCATION: THE CASE OF FREE SHS POLICY IN GHANA

BY

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THIS THESIS IS SUBMITTED TO UNIVERSITY OF GHANA, LEGON IN PARTIAL FULFILMENT OF THE REQUIREMENT FOR THE AWARD OF MASTER OF PHILOSOPHY, ACCOUNTING DEGREE

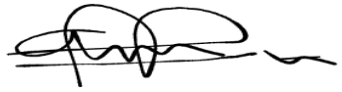
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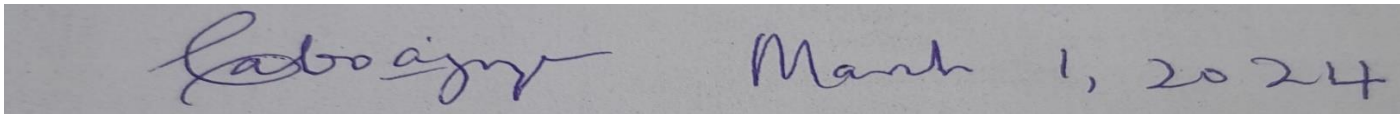
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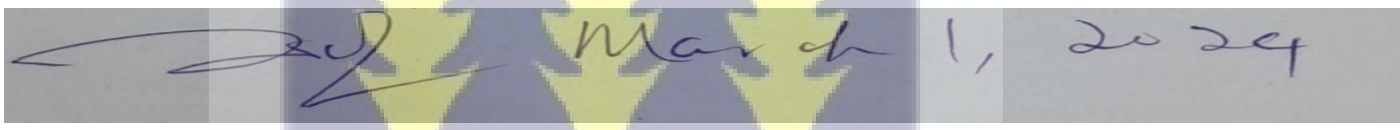
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DEDICATION

I dedicate this piece of work to my parents for their relentless support and sacrifices towards my education. I am most grateful to all and sundry.



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"The heights great men reached and kept were not obtained by sudden flight. But they, while their companions slept, were toiling upward in the night". – Henry Wadsworth Longfellow. I will be ungrateful if I fail to acknowledge some prominent people who contributed woefully and helped in diverse ways to complete the work successfully.

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LIST OF ABBREVIATION

Meanings	Abbreviations
Quality Education	QE
Sustainable Quality Education	SQE
United Nations	UN
Sustainable Development Goals	SDGs
Civil Society Organizations	CSOs
Free Senior High School	FSHS
Global Education Monitoring	GEM
New Public Management	NPM
Developing Countries	DC
Free Compulsory Universal Basic Education	FCUBE
Ghana Education Service	GES
Accountability Structures	AS
Value for Money	VFM
Head Teachers	HT
School Management Committee	SMC
School Governing Board	SGB
Parent Teacher Association	PTA
Ministry of Education	MoE

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ABSTRACT

This study aimed to investigate the accountability structures involved in achieving sustainable quality education (SQE), from the perspectives of both implementers and beneficiary actors of FSHS policy. To achieve this, a qualitative study approach was employed, using a semi-structured interview technique and a two-way approach to engage with the participants. The sample was selected through purposive and snowballing sampling methods.

The study employed Giddens' structuration theory as a theoretical lens to explain the interactions of human agency in accountability structures and the effect of structured actor engagement in achieving SQE.

First, the results of the study revealed a duality of accountability structures, with both internal and external arrangements identified and delivered through either vertical or horizontal structures. Also, the role of government was found to dominate in policy implementation, but the study advocates for all stakeholders to be structurally engaged to contribute resources and play their respective roles in influencing accountability, which also affects SQE. This engagement is necessary to ensure that resources are safeguarded, and value for money is attained. Again, the study highlights that accountability in the education sector is not limited only to students' performance and financial judiciousness. To promote accountability, the study advocates for structured actor engagement to establish the capacity and collaboration needed to attain SQE. Finally, the study recommends rethinking other funding sources to improve the accountability processes and achieve SQE.

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CHAPTER ONE

INTRODUCTION

1.0 Background of the study

Accountability is a cornerstone of contemporary education policy (Smith & Benavot, 2019). According to Smith and Benavot (2019) establishing strong accountability structures continue to be crucial as education systems globally strive to attain Sustainable Quality Education (SQE), which aligns with Sustainable Development Goal (SDG 4) quality education (Bebbington & Unerman, 2020). Accountability within the public sector educational context is considered as a virtuous practice and a step to achieving good governance and transparency in educational management (Smith & Benavot, 2019; Fullan, 2014). For instance, Fullan (2014) remarked that implementing the right structures of accountability supports in monitoring the actions and inactions of human actors in educational management, and ensures equitable resource allocation. Aslam, Chaudhry and Wang (2020) postulate that the concept serves as the foundation for determining transparency and contributes to sustainable utilization of resources within the educational landscape.

The concept of accountability is imperative in global education policy reforms (Smith & Benavot, 2019). Ghana, for instance, reformed its educational system and launched the Free Senior High School (FSHS) policy in 2017. The aim of the policy is to eliminate financial barriers by providing free secondary education to all Ghanaian students. The policy has significantly increased enrolment rates, emphasising access and equity, these are key elements of SQE (Ministry of Education, MOE, 2018). However, the crux of the matter lies in how this expanded access and equity are accounted for to achieve quality education which is sustainable (Brown, 2020). This therefore raises concerns for accountability and governance mechanisms within the context of the FSHS policy that can transform increased access and equity into SQE. Anderson (2018) emphasized that accountability structures, which includes; monitoring and

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evaluation framework, auditing and compliance, collaborative engagement and among others are indispensable and they play a vital role for achieving SQE. This accountability framework encompasses a range of actors, including government bodies, school authorities, parents among others (Smith & Benavot, 2019). Also, these structures are designed to monitor, evaluate and regulate actors' behaviour and contribute to transparency in managing the limited resources to help sustain the educational quality (Smith & Benavot, 2019; UNESCO, 2015). Effective structures and practices of accountability play an essential role in shaping the direction, management, and overall effectiveness of educational systems. It provides the framework within which these actors can be ethical, responsible and answerable to all their dealings (Bray & Kwo, 2013; Mulford, 2013).

Again, it is worth emphasizing that achieving quality education is a shared responsibility (Smith & Benavot, 2019). Hence, the design and implementation (D&I) of AS within this context should incorporate the collaborative effort of multiple stakeholders. Thus, actor participation and partnership are relevant in formulating accountability frameworks that facilitate judicious use of public resources (Leithwood et al., 2008). Engaging stakeholders in the policy implementation processes aid in establishing clear roles and responsibilities of all the human actors. Within the educational context, engaging with all actors helps establish a culture of responsibility, build stakeholder trust, and create an educational system which is quality (Fullan, 2014; UNESCO, 2018), and sustainable. On the other hand, strong AS facilitates the involvement of various actors, including educators, parents, and the others (Smith & Benavot, 2019). Chapman and Shigetomi (2018, p. 39) argued that although SDGs are not legally binding, delving into the roles, contribution and perspectives of various actors contributes to shaping this accountability mechanism through their voice and resources. That far, concerns were raised by some actors regarding the shortcoming of the implementation of

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FSHS policy (Mohammed & Kuyini, 2019; Smith & Benavot, 2019). For instance, Mohammed and Kuyini (2019) expressed that the policy was fraught with challenges of inadequate funding and space which they associated this to inadequate of stakeholder engagement, lack of due diligence, and among others (Bebbington & Unerman, 2020, Karlsson-Vinkhuyzen et al., 2018). Obviously, without active actor engagement in formulating strong accountability structures, an achievement of accountability and SQE can be opposed and obstructed by these human actors (Garay & Henderson, 2020; Agyenim-Boateng, et al., 2017).

In light of these considerations, the study sought to investigate the existing accountability mechanisms and structures within the FSHS policy in Ghana essential to achieving SQE. The study investigates how these mechanisms are enforced, monitored, and their effectiveness in ensuring sustainable, high-quality education. The success of Ghana's FSHS policy hinges on the effective implementation of accountability structures that span government agencies, educational institutions, teachers, parents, and students.

1.1 Problem of the study

The FSHS policy was introduced to address educational disparities, promote fairness in resource distribution, and contribute to Ghana's commitment to global educational standards. This context highlights the policy's potential to significantly impact the educational landscape of Ghana. It is imperative to evaluate the accountability structure in place for achieving this goal. While this policy embodies admirable objectives, there is a dearth of gaps concerning the accountability structures and their influence in sustaining the quality education (Bebbington & Unerman, 2018; Smith & Benavot, 2019). Smith and Benavot (2019) present that the existence of accountability structures promotes transparency, responsibility, and inclusiveness in the delivering educational quality. Hence, there is a need for research to examine the current accountability structures under the FSHS policy that contribute to enhancing the delivery of SQE (Karlsson-Vinkhuyzen et al., 2018). While previous studies, including Boeren (2019)

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explored quality education from a higher education perspective, Smith & Benavot (2019) studied the essence of stakeholder engagement in educational accountability. Agyenim-Boateng et al (2017) on the other hand considered accountability structures rather in health service delivery. But after the adoption of SDGs in 2015 only a few studies have paid attention to educational accountability (Smith & Benavot, 2019; Boeren, 2019). Bebbington and Unerman (2018) contend that accounting plays a crucial role in realizing the SDG 4 and advocate for further research in how accountability structures and partnerships can contribute to the attainment of the SDGs, especially SDG 4. Sobe and Bovens (2014) and Thomson et al. (2014) emphasize the regular audit as mechanisms of accountability can support the achievement of SDGs.

With regards to partnerships, within the broader context of educational accountability, a significant research gap on the roles played by various actors in the D&I of AS (Kaur & Lodhia, 2019). While many studies acknowledge the importance of accountability in the educational landscape, there is limited empirical evidence that have considered the contributions of governmental entities, educational stakeholders and among others in shaping these structures (Bebbington & Unerman, 2020; Bebbington & Larrinaga, 2014). Their role in promoting sustainable development expands to providing relevant information for decision-making, ensuring progress, and accountability (Bebbington & Unerman, 2020). They argued further that, motivation of actors in adopting accountability structures is crucial in promoting and successful execution of the SDGs. Although literature provides some insight into actor involvement in the educational landscape, there remains a need to comprehensively explore the specific interaction and influence of these actors in AS D&I (Brown & Williams, 2018). This gap pertains to the insufficient understanding of how actors such as; governmental entities, parents, teachers among others, collaborate or conflict in developing and executing

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accountability mechanisms (Robinson et al., 2017). The role of these actors in ensuring equitable resources distribution, transparency and compliance within the educational landscape warrant deeper exploration (Smith & Benavot, 2019). Existing research generally discusses the importance of these factors and seldom elaborates on how different actors actively contribute to these goals (Smith & Benavot, 2019; Agyenim-Boateng et al., 2017). This underscores the need to investigate why developing a more effective collaborative engagement between various stakeholders in D&I of AS is essential.

Furthermore, while there is existing literature exploring educational accountability, there is a noticeable lack of comprehensive studies that specifically investigate how distinct FSHS policy accountability structures have influenced SQE in Ghana (Mohammed & Kuyini, 2020; Boeren, 2019). Most studies focused only on general outcomes and the implementation challenges the policy has faced over time (Mohammed & Kuyini, 2020; Boeren, 2019), but there is scarcity of research that delves into how accountability mechanisms embedded within this particular educational policy influence the broader goal of achieving SQE (Ferguson & Roofe, 2020). In the Ghanaian educational context, this policy represents a fundamental initiative aimed at improving access to secondary education and enhancing the overall educational quality (MoE, 2017). In essence, instituting accountability structures such as reporting systems, monitoring processes and governance frameworks are integral to fuel the effectiveness of the policy. However, the precise influence of these structures specifically to achieving SQE remains unexplored within the literature.

The rationale for addressing these research gaps as highlighted above are rooted in the necessity for the educational policymakers, administrators and other stakeholders to obtain a deeper insight of how these structures are adopted and implemented to influence SQE. Given that this policy is a flagship program of the government, with the wholesome acceptance among the citizens and the substantial investment associated with the FSHS policy, it is essential to discern

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which specific area will require further scrutiny and potential adjustment (Chanimbe & Prah, 2020). Issues with accounting practices in this sector may lead to poor quality of education, and flawed administrative procedures. Addressing these issues requires a critical accountability framework in budgetary allocation and judicious resource utilization. It unravels the complexity and opacity of accountability processes and in turn contributes to the achievement of SQE within Ghana' educational system. Thus, understanding how specific accountability structures influence access, equity, and educational quality can lead to evidence-based policy adjustment that could improve the overall effectiveness of the policy.

1.2 Research Objective

The main aim of this study is to investigate the accountability structure of Ghana's FSHS policy, and the role actors (stakeholders) in the D&I of these structures. It seeks to analyse how these structures influence the achievement of SQE within Ghana's educational landscape. Most importantly, the study seeks to achieve the following specific objectives.

1. To investigate the characteristics of accountability structures for achieving SQE within the context of the FSHS policy in Ghana.
2. To examine the role of the actors in the design of the accountability structures.
3. To explore how these accountability structures influenced the attainment of FSHS policy and its contribution to the achievement of SQE.

1.3 Research questions

Essentially, the study addressed the above objective with the following research questions, where questions one to three sought to achieve the first objective. The fourth and fifth question was also intended to achieve the second objective, and the final two questions sought to address the third objective.

For Objective 1

1. What are the accountability structures of the FREE SHS policy?
2. How were these accountability structures formulated?

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3. Why were these accountability structures adopted?

For Objective 2

4. Which actors are primarily responsible for the design of the accountability structures?
5. How are the stakeholders involved in designing and implementing the accountability structures and processes?

For Objective 3

6. How has the design of AS and implementation of the FSHS aided in achieving the SQE?
7. How has the accountability structures promoted UN SDG 4 through the FSHS policy?

1.4 Significance of the study

It is essential to indicate that introducing a Free SHS policy is expected to last into the foreseeable future. However, the findings from this study will have a long-lasting benefit to the practice, research, and policy.

In Academia:

Within the realm of academia, this study assumes a significant role in enriching our empirical understanding of educational accountability. It takes the esteemed Giddens' structuration theory and extends its boundaries, demonstrating that its relevance transcends its original domains. It explores the dynamic interplay between structures and human agency within the context of educational accountability. Moreover, the study provides a structured framework for future academic research. Through its careful categorization of AS within the Free Senior High School (FSHS) policy, it offers a roadmap for analyzing similar mechanisms in educational settings. This categorization promises to be a valuable reference point for researchers delving into the intricate landscape of accountability within education.

In Policy:

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In the realm of policy, the significance of this study is palpable. It serves as an informative guide for policymakers as they navigate the complex terrain of educational policy D&I. The study's insights emphasize the critical importance of structured actor participation and the necessity of sustainable funding arrangements. Policymakers can heed these findings to craft policies that are not only more effective but also capable of enduring over time.

Additionally, this study underscores the principles of transparency and accountability in policy execution. Policymakers are prompted to prioritize due processes, ensuring that each action aligns seamlessly with established regulations and standards. This commitment to procedural integrity guarantees the efficient allocation of resources and the delivery of quality education. Furthermore, Ghana's dedication to aligning its educational policies with international development goals, such as the United Nations SDGs, is underscored. This alignment reflects a global commitment to extending quality education to all corners of the world.

In Practice:

For practitioners engaged in the daily operations of educational institutions, this study holds practical lessons. It stresses the paramount importance of structured actor engagement, urging educators and school administrators to integrate this approach into their daily practices. By doing so, practitioners can enhance accountability within their institutions, fostering an environment of shared responsibility. Resource allocation is another domain where this study offers actionable insights. Those involved in resource allocation within educational contexts can draw upon the study's findings to advocate for sustainable funding arrangements. These arrangements are the lifeblood of policy sustainability, ensuring the uninterrupted provision of quality education. Lastly, this study encourages collaborative governance practices at the grassroots level of educational institutions. Practitioners are encouraged to instil a culture of interaction and communication among stakeholders, nurturing a sense of accountability and collective responsibility that reverberates throughout the educational ecosystem.

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1.5 Chapter outline

The study is organized in the following ways: chapter one provides a general introduction to the research. It gives a general overview and a clearer picture of the research background; the problem statement highlights the gaps in past research works. These gaps then informed the purpose of the research, research objective, question, and the significance of the student.

The second chapter reviews relevant literature on previous research in the areas of sustainable quality education, an overview of Ghana's educational reforms, transparency in government spending, stakeholder voice in accountability. It also takes into consideration the theoretical lens of the study. The third chapter dealt with explaining the general methodology for the study. It considered the research design and techniques, sampling techniques and study population. It also highlights data collection instruments and methods, data presentation approaches and mode of analysis. The fourth chapter was devoted to the presentation of data and findings. The chapter discusses the data gathered using a qualitative approach. Finally, chapter five presents the research implication and key recommendations to policy and further studies.

1.6 Chapter summary

Chapter one has introduced the study under consideration. It has provided a general background that says accounting scholarship must consider a study on strong AS, coupled with the right rules of engagement and arrangement with stakeholders. Moreover, the merit to achieving the UN SDGs 4 supports good corporate governance and accountability. It further presented the problem statement, stating that past accounting research has paid little attention to studies on the role of AS in the UN SDGs and the sufficient role of stakeholder engagement and arrangement in the D&I of these structures. Also, the study purpose, objective and research questions were highlighted. The final subsection of this chapter has also provided a brief description to the preceding chapters.

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CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

The chapter presents a theoretical and empirical review on the concepts of accountability and the roles and responsibilities of actors in the D&I of efficient and effective AS targeted at attaining sustainable quality education. It also gives insight into UN SDGs, precisely goal four and other policy integration issues; it puts Ghana's Free Senior High School policy in perspective. The aim objective of the chapter is to provide and gather enough evidence to exhibit the probably shared knowledge and shape the research question.

2.1 Theoretical Review

2.1.1 Giddens' structuration theory

The study adopts Giddens' structuration theory (Giddens, 1984) as the theoretical lens to explain AS of the FSHS policy.

The theory mainly seeks to explain two opposing social phenomena: structuralism and subjectivism. Essentially, the study draws on the notion of "*duality of structures*" and "*reflexive agents*" to put forward an argument that the social world is because of the actions of humans and society, respectively (Agyenim-Boateng et al., 2018). This observation is built on the assertion that structures produce a medium and an outcome that can impact conduct: thus,

> *"… structural properties of social systems do not exist outside of action but are chronically implicated in its production"* (Giddens, 1984, p 374).

The broad nature of the theory necessitated the adoption of a selective engagement with stakeholders; We believe that structures and human agents (stakeholders' engagements) are mutually constituted. Human agents, which in this study identified to include; government, accountants, managers, directors, parents, students, etc. have to engage rightly with one another to constitute the suitable AS to produce good governance and accountability. To best achieve this is through adequate disclosures, monitoring, transparency, and others. This is argued by Agyenim-Boateng et al. (2018) that these structures are born out of the actions of stakeholders' influence (agent action). In a quotation, they stated

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> *"… human agents and structures are not separate and independent entities. Structures shape agents' practices but it also agents' practices that constitute and reproduce structures*". (Agyenim-Boateng et al., 2018, p.121)

Not all the stakeholders will be as powerful in pursuit of their interest, however, a façade of collaboration ought to be adopted in promoting issues and vested interest (Hardy et al., 1998). Agyenim-Boateng et al (2018) present that structure is a process that advances with time and space but not a product or a steady state. Giddens (1984) argued that rules and regulations are, thus, a social system in a clear explanation. Thus, suitable structures are created with effective stakeholder engagement based on space provided and sufficient time. This is in line with an observation by Hines (1988) that the structure-stakeholder effort merits in '*communicating reality which merits thereon in constructing reality'*.

Giddens' structuration theory provides a valuable framework for understanding the interplay between social structures and human agency in the context of accountability and governance in education. This theory emphasizes the reciprocal relationship between individuals' actions and the social structures within which they operate. By analysing how individuals' behaviours and choices shape and are shaped by social structures, Structuration theory can help shed light on the dynamics of accountability and governance in education. Previous research and findings support the applicability of Structuration Theory to analyse accountability and governance in education contexts.

First, structuration theory recognizes that individuals have agency to act and make choices within the existing social structures. Individuals' actions and choices, in turn, reproduce, challenge, or transform those structures. In the context of accountability and governance, individuals, such as policymakers, education authorities, school administrators, and teachers, exercise agency to shape and influence accountability practices and governance structures. For instance, teachers' pedagogical choices and practices can impact accountability by shaping students' learning experiences and outcomes.

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Again, the theory emphasizes the recursive relationship between agency and structures. As individuals act within social structures, their actions create and reproduce those structures. At the same time, social structures provide the conditions and resources that enable and constrain individuals' actions. For example, the accountability mechanisms and governance structures established by education authorities shape teachers' behaviours, while teachers' actions contribute to the maintenance or adaptation of those structures.

The theory also posits the duality of structure, highlighting those structures both enable and constrain human agency. Social structures, such as policies, regulations, and accountability frameworks, provide the rules, resources, and norms that guide individuals' behaviour and decision-making. However, individuals also have the capacity to interpret and reinterpret those structures, challenging or adapting them as they navigate their professional roles and responsibilities. Previous research by Bovens and Schillemans (2014) demonstrated how teachers' interpretations of accountability policies influenced their implementation and impact on classroom practice.

Moreover, structuration theory emphasizes the importance of reflexivity, which involves individuals reflecting on their own actions and the underlying social structures that shape those actions. By engaging in reflexivity, individuals can critically examine the assumptions, values, and power dynamics embedded within accountability and governance structures. Reflexivity can lead to improvements in accountability practices and governance by questioning and revising existing structures. Research by Gewirtz and Cribb (2006) highlighted the role of teacher reflexivity in challenging dominant accountability discourses and promoting more inclusive and student-centered approaches.

2.1.2 Applicability of the theory to this work

Structuration theory is highly applicable to the study of accountability and governance in education. It provides a framework for understanding how accountability practices and governance structures are shaped and enacted through the interactions of individuals within

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educational systems. By analysing the interplay between individuals' agency and the social structures that influence and are influenced by their actions, the theory can help uncover the complexities and dynamics of accountability and governance in education contexts. In conclusion, Giddens' structuration theory offers valuable insights into the interplay between agency and social structures in shaping accountability and governance in education. Previous research has demonstrated its applicability in understanding how individuals' actions and choices, as well as the social structures within which they operate, influence accountability practices and governance outcomes. By employing structuration theory, researchers and policymakers can gain a deeper understanding of how accountability and governance operate in educational contexts and identify opportunities for improvement and transformation.

2.3 Empirical review

2.3.1 Ghana's New Public Management Initiatives: Governance and Accountability Perspectives and its Relationship with SQE

Ghana's adoption of New Public Management (NPM) principles in the education sector reflects its commitment to improving governance and accountability. NPM focuses on efficiency, performance, and accountability within public organizations. In the context of Ghana, NPM has influenced various aspects of governance and accountability in the education sector. Decentralization has been a prominent feature of Ghana's NPM implementation. Through decentralization efforts, decision-making powers have been devolved to regional and district levels, aiming to improve local governance, increase participation, and enhance service delivery (Aryee, 2017). However, challenges related to resource allocation, capacity building, and coordination have been observed, affecting effective governance at the local level (Amankwaa & Boateng, 2017). The concept decentralization has been a key component of NPM implementation in education, aiming to enhance governance and accountability at the local level. The devolution of decision-making powers to regional and district levels has promoted local ownership and responsiveness. However, Akyeampong et al. (2013) make a

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case of the challenges as highlighted also by (Amankwaa & Boateng, 2017) and the variations thereon in capacity across districts may hinder effective governance and accountability practices in the educational sector.

NPM initiatives in Ghana have emphasized the need for accountability within the public sector. Ampiah and Uddin (2019) argued that performance-based management systems, such as performance contracts, have been introduced to enhance accountability and improve organizational performance in the public sector. These mechanisms align with NPM principles by setting clear performance expectations and establishing reward systems based on outcomes. The concept of performance-based management systems have been introduced to enhance accountability and improve educational outcomes. Ghana's NPM initiatives have included the implementation of performance contracts, school inspections, and teacher performance evaluations. These mechanisms aim to incentivize better performance, increase transparency, and hold stakeholders accountable. Research by Ampiah and Uddin (2019) highlighted the positive impact of accountability measures on teacher performance and student achievement in Ghana.

Quality assurance mechanisms have been developed to ensure accountability in the education sector. The Ghana Education Service (GES) has established standards, guidelines, and inspection systems to monitor and evaluate the quality of education. While Ghana's NPM initiatives have aimed to strengthen accountability, challenges exist in the implementation and enforcement of quality standards, particularly in rural and disadvantaged areas, which may lead to disparities in access to quality education (McGee, & Gaventa, 2011). Ensuring consistent application of quality assurance mechanisms is crucial for effective governance and accountability. More so in the educational sector of Ghana is characterized with inadequate funding, lack of coordination, and limited capacity in monitoring and evaluation have hindered effective implementation (Amankwaa & Boateng, 2017) processes to some extent.

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Additionally, an overemphasis on output-based indicators may overshadow holistic quality considerations (Ampiah & Uddin, 2019).

Stakeholder engagement is a fundamental aspect of governance and accountability in the NPM framework. Ghana's NPM initiatives have influenced governance structures by promoting greater transparency, efficiency, and participation through local governance structures. The emphasis on decentralization has contributed to local governance capacity building and improved service delivery (Aryee, 2017). It is important to note that the effectiveness of governance structures depends on factors such as stakeholder engagement, resource availability, and leadership capacity (Amankwaa & Boateng, 2017). An attempt to achieve some progress and greater outcomes in the education sector is a catalyst of trust, transparency, and accountability through active stakeholder engagement, and in a regard, Ghana has sought to involve parents, communities, and civil society organizations through PTAs and SMCs. However, research by Akyeampong et al. (2014) identified limitations in meaningful engagement, indicating the need for stronger mechanisms to ensure effective participation of stakeholders in educational governance. Active stakeholder engagement can enhance transparency, accountability, and community ownership of schools.

2.3.2 Public sector governance, management, accountability, and SQE

This review critically examines the relationship between public sector governance, management, accountability, and SQE. Public sector governance involves the structures, processes, and practices through which public organizations are directed, controlled, and operated. Effective governance requires clear roles, transparency, and accountability mechanisms at all levels of the public sector (UNESCO, 2017). Strong management practices ensure efficient resource allocation, strategic planning, and implementation of policies and programs. Accountability is a crucial aspect of public sector governance. It refers to the obligation of public officials to explain their actions, justify their decisions, and take responsibility for their performance. Accountability mechanisms, such as performance

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evaluations, financial audits, and reporting systems, play a vital role in ensuring transparency, efficiency, and integrity in the public sector (Ocampo, 2015). SQE encompasses the provision of high-quality education that is equitable, inclusive, relevant, and responsive to the needs of learners and society. It emphasizes the development of knowledge, skills, values, and attitudes necessary for lifelong learning and sustainable development (UNESCO, 2015). Achieving SQE requires effective governance, management, and accountability practices within the education sector.

Effective governance and management practices in the public sector directly impact SQE outcomes. Strong governance structures ensure policy coherence, resource mobilization, and stakeholder engagement, while effective management practices facilitate the implementation of educational programs and the allocation of resources (OECD, 2010). Accountability mechanisms promote transparency, monitor performance, and enable corrective actions to enhance SQE (OECD, 2010). Research has shown the importance of governance, management, and accountability in achieving SQE. For example, a study by Lübben et al. (2020) emphasized the critical role of governance practices in enhancing educational quality. Thomas and Haran (2018) highlighted the positive impact of accountability mechanisms on school performance and student outcomes. Public sector governance, management, and accountability are essential components for achieving SQE. Strong governance structures, effective management practices, and robust accountability mechanisms contribute to transparent, efficient, and equitable provision of quality education.

2.3.3 Accountability as a pillar of good governance

The concept of public sector governance, accountability, and sustainable quality education (SQE) are interconnected and crucial aspects of promoting responsible and transparent practices in the public sector, particularly in the educational setting (Cornelisz et al. (2019). According to Weber (2017) the SDGs prioritize the achievement of quality education for all,

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and this necessitates the implementation of appropriate governance structures and accountability mechanisms to ensure that resources are used efficiently and effectively to achieve this goal. In this context, accountability refers to answerability, blameworthiness, liability, and the expectation of account-giving (Agyenim-Boateng & Oduro-Boateng, 2019). The researchers posit that accountability is a fundamental element of good governance that can be achieved. Thus, it plays a vital role in guiding, regulating, and legitimizing the actions of individuals and organizations at large. The authors suggest that the demand for accountability requires structures and systems, such as rules and regulations, to facilitate the account-giving processes. Additionally, AS are essential for every organization, and they depict the framework to give an account and provide clarity on the roles and responsibilities of all actors to account-giving processes (WHO, 2015).

Firstly, research by Cornelisz et al. (2019) emphasizes the importance of accountability mechanisms in resource management for education. They argue that effective accountability practices, such as financial reporting and auditing, play a crucial role in ensuring the appropriate allocation and utilization of educational resources. Thus, establishing clear AS, enable policymakers and stakeholders to monitor resource flows, identify inefficiencies, and promote transparency and responsible financial management. Also, engaging stakeholders in decision-making processes is a road map to good governance and fostering their active participation is crucial for ensuring accountability in education. Kaur at al (2019) highlight the role of accountability in promoting stakeholder engagement. They argue that by involving diverse stakeholders, including students, parents, teachers, and community members, in educational decision-making, accountability can be enhanced, and the interests and needs of all stakeholders can be better addressed in further research.

Secondly, discussions on accountability and good governance call for external accountability mechanisms, such as external audits and evaluations, which play a significant role in promoting

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transparency and accountability in the educational sector. A study by Balian and Apostolou (2020) highlights the importance of external accountability in improving educational outcomes. They suggest that external evaluations and assessments provide independent and objective insights into the effectiveness of educational programs, leading to enhanced accountability and quality improvement. Ensuring accountability is closely linked to quality assurance in education. Also, Persaud (2018) emphasises the role of accountability mechanisms, such as performance measurement and evaluation, in driving quality improvement in schools. They argue further that by establishing clear performance standards and monitoring mechanisms, accountability can be enhanced, leading to better educational outcomes and overall quality assurance.

Again, from the literature, accountability is also intertwined with ethical practices and integrity in the educational sector. A study by Shapiro, and Stefkovich (2020) highlights the importance of promoting ethical behaviour and integrity among educational leaders and practitioners. They argue that accountability frameworks should incorporate ethical considerations and provide incentives for ethical conduct, fostering a culture of trust and integrity within the education system. In a regard, accountability serves as a fundamental element of good governance in the pursuit of sustainable quality education. The literature reviewed emphasizes the need for AS and systems to regulate actions, allocate resources efficiently, engage stakeholders, ensure quality assurance, and promote ethical practices in the educational sector. By implementing robust accountability mechanisms, policymakers and stakeholders can enhance transparency, responsibility, and effectiveness in achieving sustainable quality education for all.

Table 2.1 Key arguments and findings

Key Argument	**Key Findings**
Accountability as a fundamental element of good governance	-Accountability is crucial in guiding, regulating, and legitimizing actions in the public sector, including the educational setting. It requires structures and systems, such as rules and regulations, to facilitate the account-giving process (Agyenim-Boateng & Oduro-Boateng, 2019).

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	-AS provides clarity on roles and responsibilities and ensures transparency in account-giving processes (WHO, 2015).
Importance of accountability mechanisms in resource management	-Effective accountability practices, including financial reporting and auditing, ensure proper allocation and utilization of educational resources (Cornelisz et al., 2019). -Stakeholder engagement promotes accountability and addresses the needs of all stakeholders in education (Abdi & Abdulhakim, 2021).
External accountability mechanisms for transparency and quality improvement	-External evaluations and assessments provide independent insights and enhance accountability and quality improvement (Balian & Apostolou, 2020). - Performance measurement and evaluation contribute to accountability and drive quality improvement in schools (Persaud, 2019).
Accountability and ethical practices in the sector	-Accountability frameworks should incorporate ethical considerations and promote integrity among educational leaders and practitioners (Shapiro, & Stefkovich, 2016).

The literature highlights the crucial role of AS in promoting responsible and transparent practices in the public sector, specifically in the educational setting. Key findings emphasize the significance of accountability mechanisms in resource management, stakeholder engagement, transparency, quality improvement, and ethical practices within the educational sector. However, further studies are needed to deepen our understanding and address the gaps in knowledge in this area. Specifically, research is required to explore the effectiveness of existing accountability mechanisms, identify areas for improvement, and develop innovative approaches to enhance accountability in the pursuit of sustainable quality education. By conducting further studies, policymakers and stakeholders can make informed decisions, refine accountability frameworks, and ensure the long-term success of efforts to promote responsible and transparent practices in the educational sector.

2.3.4 Accountability mechanisms for transparency, fairness and inclusivity in education

A number of studies have argued that achieving the UN SDGs, necessitates a strong governance structure and accountability mechanism. Bebbington and Unerman (2020) highlight the role of actors in ensuring transparency and accountability in resource usage to achieve the SDGs. They emphasize the importance of structure arrangement with all relevant actors in the accountability

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processes. Similarly, Abhayawansa, et al (2021) argue that robust governance and AS are crucial, primarily because of significant dependency on limited national resources and potential conflict of interest in policy implementation. They further stressed the need for due processes to be followed in order to achieve transparency and accountability. Karlsson-Vinkhuyzen, et al (2018) posit that accountability mechanisms are crucial for ensuring that actors comply with established norms, standards, and procedures. The authors suggest that accountability mechanisms can help to mitigate the risks of corruption and promote transparency and fairness in public sector governance.

Effective accountability mechanisms contribute to transparency and disclosure of information in the education sector. Chugh, Lal, and Tripathi (2020) highlight the importance of disclosure practices in educational institutions. They argue that transparent reporting of financial information, academic performance, and governance processes fosters accountability and allows stakeholders to make informed decisions. Ensuring the availability of accurate and comprehensive information, accountability mechanisms promote transparency and enable stakeholders to assess the fairness and effectiveness of educational initiatives. Participatory governance approaches play a vital role in enhancing accountability in education. Dabla-Norris et al. (2020) emphasizes the importance of involving various stakeholders, including parents, students, teachers, and community members, in decision-making processes. They argue that participatory governance mechanisms, such as school management committees and parent-teacher associations, empower stakeholders and enhance accountability through active engagement, dialogue, and shared decision-making. These mechanisms enable the voices of different stakeholders to be heard, ensuring a more equitable and fair educational system.

Moreover, scholars posit that the role of ethical leadership in fostering accountability and fairness within the education sector is crucial. Lemoine and Muller (2018) emphasize the

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significance of ethical leadership practices in ensuring accountability and promoting fairness. They argue that ethical leaders prioritize transparency, integrity, and responsible decision-making, setting the tone for an accountable organizational culture. Thus, exemplifying ethical behaviour and promoting a sense of fairness, leaders contribute to the overall accountability and trustworthiness of the education system. Accountability mechanisms are reinforced through the establishment of strong legal and regulatory frameworks. Research by Friesen, Klassen, and Aslan (2018) emphasizes the role of legal frameworks in ensuring accountability and fairness in education. They argue that clear regulations and laws regarding governance, financial management, and ethical conduct provide a foundation for accountability. Thus, enforcing compliance and providing guidelines for responsible behaviour, legal and regulatory frameworks enhance transparency and fairness within the education sector.

Again, discussion in past literature holds that accountability mechanisms should also address issues of inclusivity and equity in education. Karim, Zaman, and Wattoo (2021) highlight the importance of equity-oriented accountability practices. They argue that accountability mechanisms should go beyond assessing academic performance and also focus on addressing disparities and promoting equity in access to quality education. By considering the specific needs of marginalized and disadvantaged groups, accountability mechanisms can contribute to a fair and inclusive educational system. In this regard, accountability mechanisms are vital for ensuring transparency and fairness in the educational sector.

The literature highlights the importance of disclosure, participatory governance, ethical leadership, legal frameworks, and equity considerations in fostering accountability (Chugh, et al., 2020). By implementing robust accountability mechanisms that address these aspects, stakeholders can work towards achieving sustainable quality education while promoting transparency, fairness, and inclusivity.

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Table 2.2 Key argument and findings

Key Argument	Key Findings
Transparency and Disclosure (Chugh, et al., 2020)	Transparent reporting of financial information, academic performance, and governance processes fosters accountability and informed decisions. Availability of accurate information enables stakeholders to assess fairness and effectiveness in educational initiatives.
Participatory Governance (Dabla-Norris et al., 2020)	Involving stakeholders in decision-making enhances accountability through engagement, dialogue, and shared decision-making. For instance, mechanisms such as school management committees and parent-teacher associations empower stakeholders and create an equitable educational system.
Ethical Leadership (Lemoine & Muller, 2018)	Ethical leaders prioritize transparency, integrity, and responsible decision-making, fostering an accountable organizational culture. Thus, ethical behaviour and fairness demonstrated by leaders contribute to the overall accountability and trustworthiness of the education system.
Legal and Regulatory Frameworks (Friesen, et al., 2018)	Clear regulations and laws regarding governance, financial management, and ethical conduct provide a foundation for accountability. Thus, legal frameworks enforce compliance and provide guidelines for responsible behavior, enhancing transparency and fairness in education.
Equity-Oriented Accountability Practices (Karim, et al., 2021)	Accountability mechanisms should address disparities and promote equity in access to quality education. For instance, considering the specific needs of marginalized groups ensures a fair and inclusive educational system.

The reviewed literature underscores the significance of enhancing accountability mechanisms in the education sector to achieve transparency, fairness, and inclusivity. Key arguments highlighted the importance of transparency through disclosure practices (Chugh, Lal, & Tripathi, 2020), participatory governance involving stakeholders (Dabla-Norris et al., 2020), ethical leadership practices (Lemoine & Muller, 2018), legal and regulatory frameworks (Friesen, et al., 2018), and equity-oriented accountability (Karim, et al., 2021). These findings emphasize the need for robust mechanisms that provide accurate information, engage stakeholders, promote integrity, enforce compliance, and address disparities. Despite these discussions, evaluating the impact of specific accountability mechanisms, examining their implementation challenges, and identifying strategies for ensuring transparency, fairness, and

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inclusivity in educational systems is needful to contribute to the ongoing improvement of accountability mechanisms and facilitate the achievement of sustainable quality education for all.

2.3.5 Accountability mechanism for QE

Weber (2017) emphasizes that the UN SDGs aim to "leave no one behind," and quality education is a fundamental aspect of achieving this goal. The author notes that accountability is essential in promoting responsible and transparent practices in resource allocation and utilization in the educational sector. In conclusion, public sector governance, accountability, and sustainable quality education are interconnected aspects of promoting responsible and transparent practices in the public sector, particularly in the educational setting. The literature reviewed suggests that accountability mechanisms are essential in ensuring compliance with established norms, standards, and procedures, promoting transparency and fairness, mitigating the risks of corruption, and ensuring efficient and effective resource utilization.

Also, past scholarship has postulated that accountability mechanisms play a critical role in improving educational outcomes and student performance. Hattie (2012) argues that holding educational stakeholders accountable for their actions and decisions can lead to increased student achievement. This however suggests that, setting clear performance expectations, monitoring progress, and providing support and resources where needed, accountability mechanisms thus, create a conducive environment for enhancing the quality of education and ensuring that students receive the education they deserve. The concept is said to be crucial in ensuring efficient and effective resource allocation and utilization within the sector under consideration. Dixon and Senkbeil (2018) emphasize the need for transparent financial management practices to promote accountability. In essence, by implementing mechanisms such as budgetary controls, financial reporting, and auditing, educational institutions can ensure that resources are allocated appropriately and used efficiently, maximizing their impact on QE. Additionally, the concept accountability mechanisms when rightly implemented help

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identify any mismanagement or inefficiencies in resource utilization, enabling corrective actions to be taken.

Appropriately, when talking about the educational context, teachers play a central role in delivering quality education, and accountability mechanisms aimed at evaluating their performance can contribute to QE. A study by Darling-Hammond (2017) suggests that comprehensive teacher evaluation systems, based on multiple measures of performance, can enhance accountability and lead to professional growth. Thus, providing feedback, identifying areas for improvement, and recognizing exemplary teaching practices, accountability mechanisms support continuous development and ensure that teachers are delivering high-quality instruction to students. Accountability mechanisms encompass monitoring and evaluation processes that assess the effectiveness of educational initiatives and policies. Fullan (2011) emphasizes the importance of monitoring and evaluation in educational accountability systems.

More importantly, accountability in QE also involves active engagement and involvement of various stakeholders, including parents, students, educators, and community members. Lubienski and Scott (2017) argue that incorporating stakeholder perspectives and voices in the accountability process can foster ownership, transparency, and shared responsibility for education outcomes. What this then means is that, by promoting inclusive and participatory approaches, accountability mechanisms ensure that all stakeholders have a say in shaping educational policies and practices, contributing to a more equitable and responsive educational system. Essentially, the concepts of actor engagement and participation are integral to achieving sustainable quality education.

Table 2.3 Key argument and findings

Key Argument	**Key Findings**

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Interconnectedness of governance, accountability, and SQE	- Public sector governance, accountability, and sustainable quality education are interconnected aspects of promoting responsible and transparent practices (Weber, 2017). - Accountability mechanisms ensure compliance with norms, standards, and procedures, promote transparency and fairness, and mitigate corruption risks (Karlsson-Vinkhuyzen et al., 2018).
Accountability in improving educational outcomes	- Accountability leads to increased student achievement by setting clear performance expectations, monitoring progress, and providing support and resources (Hattie, 2012).
Efficient resource allocation and utilization	- Transparent financial management practices and accountability mechanisms ensure efficient and effective resource allocation in education (Dixon & Senkbeil, 2018).
Teacher accountability for SQE	- Comprehensive teacher evaluation systems enhance accountability and contribute to professional growth, leading to high-quality instruction (Darling-Hammond, 2017)
Monitoring and evaluation for evidence-based decision-making	- Monitoring and evaluation processes provide data on educational outcomes, informing evidence-based decision-making and necessary improvements (Fullan, 2011).
Engagement and stakeholder involvement in accountability	- Stakeholder engagement and involvement in the accountability process foster ownership, transparency, and shared responsibility for education outcomes (Lubienski & Scott, 2017).

The literature reviewed highlights the crucial role of accountability mechanisms in achieving SQE. It emphasizes the interconnectedness of public sector governance, accountability, and SQE, emphasizing the need for responsible and transparent practices in the educational setting. Key findings underscore the significance of accountability in promoting compliance, transparency, fairness, and efficient resource allocation. Additionally, accountability mechanisms contribute to improving educational outcomes through clear performance expectations, evaluation systems, and monitoring processes. They also facilitate stakeholder engagement, ensuring inclusive and participatory approaches to education.

2.3.6 Accountability structures, governance in achieving SQE

The issue of accountability and governance in achieving sustainable quality education has been a topic of interest in educational research. Several studies have explored the relationship

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between AS and the achievement of educational goals. For instance, a study by Ali and Abas (2016) investigated the relationship between accountability, governance, and educational quality in Pakistan. The study found that strong AS and good governance practices were necessary for the achievement of quality education. Similarly, a study by Nuryakin, Marjohan, and Adnan (2020) explored the role of accountability in improving the quality of vocational education in Indonesia. The study found that AS were essential in ensuring that resources were used efficiently and effectively in achieving quality education outcomes. In a study conducted in India, Mookerjee, Karakaya, and Kharat (2019) examined the impact of accountability mechanisms on teacher performance and student learning outcomes. The study found that AS that involved multiple stakeholders, such as parents, school leaders, and government officials, were necessary for the achievement of quality education outcomes. These studies and others have shown that AS and good governance practices are necessary for achieving SQE. They provide evidence to support the argument that all actors in the educational sector must be involved in the accountability processes to enhance goal attainment.

2.4 Public sector governance and accountability mechanism

2.4.1 Public sector management and actor engagement in SQE

Public sector management is the process of managing public resources and implementing policies in the interest of citizens. In the context of sustainable quality education (SQE), public sector management plays a critical role in ensuring that policies are effectively implemented to achieve the goal of providing access to quality education for all. A key aspect of effective public sector management is the engagement of actors in the education sector, including government officials, educators, parents, and civil society organizations. The literature on public sector management and actor engagement in SQE highlights the importance of stakeholder involvement in policy-making, planning, and implementation. This approach recognizes that actors in the education sector have different perspectives, priorities, and expertise, and that effective policy implementation requires their active engagement.

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One of the key challenges facing public sector management and actor engagement in SQE is the lack of transparency and accountability in resource allocation and policy implementation. As noted by Bebbington and Unerman (2020), there is a need for appropriate structures and systems of accountability to ensure that resources are utilized efficiently and effectively in achieving value for money. This requires the involvement of actors in the accountability processes, including monitoring and evaluation of policy implementation.

Another important consideration in public sector management and actor engagement in SQE is the role of CSOs. According to Abhayawansa, Adams, and Neesham (2021), CSOs can play a critical role in promoting accountability and transparency in policy implementation by providing an independent voice and advocating for the rights of marginalized communities. However, the effectiveness of CSOs in promoting SQE is dependent on their level of engagement with government officials and other actors in the education sector. In addition to the role of CSOs, the literature on public sector management and actor engagement in SQE highlights the importance of partnerships between government and non-governmental actors in the education sector. This approach recognizes that the challenges facing the education sector are complex and require a collaborative approach to effectively address them. As noted by Karlsson-Vinkhuyzen, et al (2018), partnerships between actors in the education sector can enhance accountability and transparency in policy implementation and ensure that the needs of all stakeholders are addressed.

2.4.2 Public sector management, structured accountability and actor engagement in SQE

Public sector management is concerned with the implementation of policies and the effective and efficient use of public resources. SQE is a critical component of public sector management, as it is key to the development of human capital and the overall progress of a society. The achievement of SQE requires a well-structured accountability system and the engagement of all relevant actors. Structured accountability is an essential element of public sector

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management, and it refers to the establishment of clear systems and processes for reporting, oversight, and review of activities and outcomes. According to Bebbington and Unerman (2020), structured accountability is important in achieving transparency and accountability in the use of resources, as it provides a framework for identifying and addressing problems and challenges that arise in the implementation of policies and programs. Actor engagement is also essential in achieving SQE. Actors in the educational sector can include policymakers, government officials, civil society organizations, parents, teachers, and students. According to Agyenim-Boateng and Oduro-Boateng (2019), actor engagement is critical to achieving effective public sector management, as it provides a means for identifying and addressing problems and challenges that arise in the implementation of policies and programs. Abhayawansa, Adams, and Neesham (2021) argue that strong governance and AS are critical in the educational sector, especially in societies with limited national resources and where there may be conflicts of interest in policy implementation. Similarly, Karlsson-Vinkhuyzen, et al (2018) emphasize the importance of multi-stakeholder engagement in achieving the SDGs, which include the goal of providing quality education for all.

2.5 Actor engagement and accountability processes in achieving SQE

Achieving SQE requires the engagement of various actors, including government officials, educators, students, parents, and other stakeholders, in accountability processes. The literature suggests that accountability processes, coupled with actor engagement, can lead to improved SQE outcomes.

Accountability processes involve establishing clear lines of responsibility, setting performance standards, monitoring performance, and taking corrective action when necessary. These processes can help ensure that actors are held responsible for their actions, and that resources are used efficiently and effectively to achieve SQE goals. Several studies have highlighted the importance of accountability processes in improving educational outcomes (Bovens, 2005;

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Hood, 2010; Mulgan, 2000). Actor engagement, on the other hand, involves actively involving actors in the design, implementation, and monitoring of educational policies and programs. This approach recognizes the importance of involving those affected by policies and programs in the decision-making process. Actor engagement can lead to improved outcomes by promoting ownership, participation, and collaboration among stakeholders (Brinkerhoff, 2004; Cornwall & Coelho, 2007; Shrestha & Shrestha, 2012).

Studies have shown that structured accountability processes, coupled with actor engagement, can lead to improved SQE outcomes. For example, a study by Bray et al (2015) found that the implementation of structured accountability processes, coupled with active engagement of parents and communities, led to improved educational outcomes in Cambodia. Similarly, a study by Steiner-Khamsi et al (2016) found that engaging teachers, parents, and community members in accountability processes led to improved educational outcomes in Chile. The literature suggests that the engagement of actors in accountability processes is essential for achieving SQE goals. Thus, involving various stakeholders in the decision-making process and establishing clear lines of responsibility, accountability processes can help ensure that resources are used efficiently and effectively to achieve SQE goals.

2.4.1 Accounting and the role of democratic voice in achieving SQE

Accounting and democratic voice in SQE is an area of growing interest for scholars and practitioners alike. The role of accounting in education has been increasingly recognized as an important factor in achieving SQE. Accounting plays a crucial role in measuring and reporting on the performance of education systems, as well as in providing financial information for decision-making (Bebbeington, 2010). One of the main issues in accounting research related to SQE is the need for a more comprehensive and inclusive approach to accounting (Unerman & Chapman, 2014). This involves incorporating a wide range of stakeholders, including students, teachers, parents, and community members, in the accounting process. This approach

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can help to ensure that accounting practices are transparent, accountable, and responsive to the needs of all stakeholders, and can ultimately lead to improved SQE outcomes.

Another important issue in accounting research related to SQE is the role of democratic voice in promoting accountability and transparency in education. Democratic voice refers to the active participation of stakeholders in decision-making processes, including the use of feedback mechanisms and other forms of engagement. This can help to ensure that education systems are responsive to the needs and priorities of the community, and that resources are allocated in a fair and equitable manner.

Research has shown that structured accountability processes, including the use of performance indicators and reporting mechanisms, can be effective in improving SQE outcomes (Bovens, 2005; Hood, 2010). However, these processes must be designed and implemented in a way that is inclusive and transparent, and that takes into account the unique needs and perspectives of different stakeholders. This requires a strong focus on democratic voice and stakeholder engagement throughout the accounting and accountability process.

2.6 Responses of accounting scholarship to UN SDGs and FSHS policy of Ghana

2.6.1 Accounting Practices for Accountability and Transparency

Accounting research has sought to explore how accounting practices can be used to promote accountability, transparency, and effective resource management in support of the SDGs (Bebbington & Unerman, 2018). In the context of Ghana, the implementation of the FSHS policy has presented significant challenges and opportunities for accounting scholarship. The policy aims to provide free secondary education for all Ghanaian students and increase access to education. However, the policy has faced issues with resource allocation, financial sustainability, and accountability (Ahenkorah & Quashigah, 2019). Meanwhile there has not been any work that considers this context. Accounting research has explored how effective accounting practices can be used to promote transparency and accountability in the implementation of the policy (Agyemang-Mintah et al., 2020). One key area of focus for

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accounting scholarship in responding to the SDGs and the FSHS policy is through the use of structured accountability mechanisms. Accountability mechanisms such as performance reporting, internal auditing, and risk management have been identified as critical tools in promoting transparency and accountability in the public sector (Agyemang-Mintah et al., 2020; Bebbington & Unerman, 2020).

2.6.2 Inclusivity and Democratic Voice in Accounting

Accounting scholarship has explored how inclusivity and democratic voice can be incorporated into accounting practices in support of the SDGs and the FSHS policy. Inclusivity is about, involving stakeholders from diverse backgrounds in decision-making processes, while democratic voice refers to giving people a say in the decisions that affect their lives (Bebbington & Unerman, 2020). Accounting research has highlighted the importance of incorporating these principles into accounting practices to ensure that the voices of all stakeholders are heard and that decisions are made in the best interest of the public (Agyemang-Mintah et al., 2020). However, accounting scholarship has responded to the concept, but not in a broader perspective with consideration to the FSHS policy in Ghana. By exploring how accounting practices can be used to promote structured accountability, transparency, inclusivity, and democratic voice are essentially important to contribute to achieving QE. These efforts can lead to more effective resource management and the achievement of sustainable quality education for all.

A study by Ebuara and Owusu-Manu (2020) examined the role of accountability in promoting transparency and good governance in the implementation of the Free SHS policy in Ghana. The authors found that the policy had resulted in increased enrolment rates, but also highlighted the need for more effective accountability mechanisms to ensure that resources were being used efficiently and effectively. A study by Opoku-Mensah and Amponsah-Tawiah (2021) examined the impact of the FSHS policy on students' academic performance in Ghana. The authors found that the policy had led to improved academic performance among students, but

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also identified some challenges related to inadequate infrastructure and teaching resources. A study by Bokpin and Quartey (2019) examined the financial sustainability of the FSHS policy in Ghana. The authors found that while the policy had been successful in increasing access to education, there were concerns about the long-term financial sustainability of the program.

A study by Akakpo and Azumah (2020) examined the role of community participation in promoting accountability and good governance in the implementation of the FSHS policy in Ghana. The authors found that community participation had led to improved transparency and accountability in the management of educational resources. A study by Tawiah and Donkor (2021) examined the impact of the FSHS policy on gender equity in education in Ghana. The authors found that the policy had led to improved gender equity in enrolment rates, but also highlighted the need for more effective strategies to address gender-based violence and other forms of discrimination.

2.6.3 Role of accountability and governance in achieving educational sector of Ghana

The importance of accountability and governance has been highlighted by several scholars (Bebbington & Unerman, 2020; Karlsson-Vinkhuyzen, et al., 2018, Muller, 2006). Bebbington and Unerman (2020) argued that structured accountability is a necessary governance practice, Karlsson-Vinkhuyzen, et al (2018) highlights the significance of accountability in promoting sustainable development. Muller (2006, p.293), postulated that accountability mechanisms are essential for progress and impact the way things are done aimed at achieving transparency in resource distribution and usage by those who keep in trust of these resources. He argued further that *"we…need new mechanisms to ensure accountability…where there is accountability we will progress and where there is none we will underperform"*. Strong governance and AS are particularly crucial in the educational sector of Ghana, given limited resources and potential conflict of interest among actors (Abhayawansa, et al., 2021).

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In the educational sector of Ghana, strong governance and AS are necessary due to limited resources and potential for conflicts of interest among actors involved in policy implementation processes (Abhayawansa, et al., 2021). Stakeholders play a crucial role in monitoring and controlling these actors by demanding accountability. Suitable structures and systems are required to hold actors accountable, providing clarity on roles, facilitating information flow and ensuring compliance regulations, (WHO, 2015; Giddens, 1984). In line with these assertions, Muller (2006) emphasizes the significance of accountability in driving progress within the educational sector, while Agyenim-Boateng and Oduro-Boateng (2019) argue that accountability processes are essential for ensuring that human actors are answerable to their principals. Consequently, implementing effective systems and structures is imperative to achieving sustainable quality education and fostering responsible and transparent governance practices in the sector.



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CHAPTER THREE

GHANA EDUCATIONAL SECTOR REFORMS

3.0 Introduction

The government of Ghana has implemented various reforms in its education sector over the years, with the primary goal of improving access, equity, and quality of education. In 1987, the government launched the Education Reform Programme (ERP) to address the challenges facing the educational system at the time. These reforms have aimed to enhance accountability and ensure that all students have equal opportunities for quality education. This section provides an overview of some of the major reforms undertaken in Ghana's education system.

3.1 Major reforms in Ghana's education system

3.1.1 The New Educational Reform Programme (NERP)

The NERP launched in 2010, aimed to address the challenges of access and quality in Ghana's educational system. This reform introduced various measures, which when considered collectively, aimed to comprehensively improve the country's education system. These measures include; curriculum revision, teacher training programs, and school infrastructure improvements (MoE, 2010, Boakye & Akyeampong, 2019).

Here are the specific measures;

First, it initiated a significant overhaul of the curriculum, thereby ensuring that subject content was more comprehensive and relevant. Furthermore, NERP introduced new subjects and placed a strong emphasis on skills development, critical thinking, and problem-solving. In addition to curriculum reforms, NERP also prioritized the enhancement of teacher training and professional development. This was done with the intention of raising the overall quality of teaching through improved teacher preparation programs and continuous support mechanisms.

Recognizing that infrastructure plays a pivotal role in facilitating effective education, NERP directed resources towards the construction and renovation of school facilities. This involved building new classrooms, libraries, laboratories, and other essential

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infrastructure to create better learning environments for students. Moreover, the program made concerted efforts to increase access to education and promote equity. This encompassed various initiatives such as construction of schools in underserved areas, provision of scholarships, and the removal of barriers that hindered students, particularly girls and marginalized communities, from accessing education. NERP also acknowledges the significance of technical and vocational education and training (TVET) in addressing employment needs. As a result, it expanded TVET centres and tailored programs to align with industry requirements, thereby enhancing the employability of graduates.

Additionally, the NERP introduced improved methods of students' assessment and evaluation, ensuring that the education system had a precise gauge of student performance to inform educational strategies. To retain and motivate educators, the program offered teachers incentives, including competitive salaries, benefits for rural postings, and recognition for exceptional teaching. Incorporating information and communication technology into the educational framework was another pivotal aspect of NERP, as it recognized ICT to enhance teaching and learning. These reforms established a robust monitoring and evaluation system to continually assess the effectiveness of the reforms and make necessary adjustments. The ongoing assessment mechanism allowed for continuous improvement.

While the NERP led to significant improvements in certain areas, it also faced challenges in addressing access disparities and underlying funding issues. The introduction of new schools and classrooms resulted in increased educational opportunities for students (MoE, 2021). Moreover, the emphasis on improving teacher training programs has contributed to enhancing the quality of instruction (Ministry of Education, 2021). These measures have played a vital role in expanding access to education and creating an enabling environment for learning.

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Again, one significant aspect of the NERP was the implementation of a competency-based learning approach. This approach focuses on developing practical skills and competencies among students (MoE, 2010). By shifting the focus from rote memorization to application-based learning, the NERP aimed to equip students with skills relevant to their future careers and foster critical thinking abilities (MoE, 2010). This approach aligns with global trends in education, emphasizing the need for learners to acquire practical skills for real-life situations. While the NERP brought notable improvements, challenges persist, particularly in rural areas. Access to education remains a concern in remote regions where there are limited schools and trained teachers (MoE, 2010). Despite efforts to improve infrastructure, more work is needed to bridge the access gap and ensure that all children, regardless of their geographical location, have equal opportunities for quality education. Targeted interventions and innovative strategies are required to overcome these challenges and promote inclusive education nationwide.

One critical issue that the NERP did not adequately address is the underlying problem of funding and resource allocation. Sustainable and equitable financing is essential to support the implementation of educational reforms (Alhassan & Abdulai, 2018). Insufficient funding and unequal resource distribution can hinder the effective delivery of quality education, particularly in disadvantaged areas (Alhassan & Abdulai, 2018). Future reforms should prioritize addressing funding gaps and ensuring equitable resource allocation to create a conducive learning environment for all students.

The NERP in Ghana has brought about notable improvements in access and quality education. The introduction of new schools, enhanced teacher training programs, and the implementation of competency-based learning are significant achievements. However, challenges remain in rural areas and regarding funding and resource allocation. It is crucial to continue building on the progress made by the NERP, addressing access disparities, and ensuring equitable financing

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for sustainable educational reforms. By doing so, Ghana can move closer to achieving its goal of providing inclusive and quality education for all.

3.1.2 Free Senior High School (FSHS)

The introduction of the FSHS policy in 2017 by the Ghanaian government marked a significant milestone in the country's education sector. This policy aimed to provide free secondary education to all students in public schools, with the goal of improving access to education and reducing educational disparities. While the FSHS policy has undoubtedly expanded educational opportunities for many students, it has also posed challenges to the quality of education and resource management.

One of the key achievements of the FSHS policy is its success in enhancing access to senior secondary education for a broader segment of Ghanaian students. The policy has removed financial barriers that previously prevented many students, particularly those from low-income backgrounds, from pursuing secondary education. As a result, enrolment rates have increased significantly, with more students enrolling in public secondary schools (MoE, 2021, Quartey & Akwagyiram, 2021). This expansion of access has positively impacted social mobility and created more educational opportunities for disadvantaged students. Another notable impact of the FSHS policy is the reduction in dropout rates. By eliminating the financial burden associated with secondary education, the policy has mitigated one of the key factors contributing to student dropout. Students who would have otherwise been forced to leave school due to financial constraints can now continue their education. This has led to a decline in the number of students dropping out, resulting in improved educational continuity and increased chances of completing secondary education (MoE, 2021).

While the FSHS policy has been successful in expanding access to education, it has put a strain on the available resources within the education system. The sudden increase in enrollment has created a demand for additional infrastructure, classrooms, teaching materials, and other educational resources. Some schools have struggled to accommodate the growing number of

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students, leading to overcrowded classrooms and inadequate facilities (Quartey & Akwagyiram, 2021). The challenge of resource allocation and infrastructure development remains a crucial aspect that needs to be addressed to ensure the smooth implementation of the FSHS policy. One of the key concerns surrounding the FSHS policy is the potential impact on the quality of education. The rapid expansion of enrolment without commensurate increases in resources and infrastructure has affected the quality of education in some schools. Inadequate facilities, limited teaching materials, and overcrowded classrooms can hinder effective teaching and learning experiences (Quartey & Akwagyiram, 2021). Maintaining the quality of education while ensuring increased access to secondary schooling is a critical challenge that needs to be addressed for the long-term success of the FSHS policy.

3.1.3 National Teaching Council (NTC)

The government of Ghana has recognized the significance of teacher quality and teacher accountability in achieving educational objectives. In line with this vision, the establishment of the NTC in 2017 aimed to regulate the teaching profession and ensure high-quality education. A review of literature shows that the NTC has been instrumental in enhancing teacher training and professional development in Ghana. Through the implementation of rigorous standards and requirements, the council has improved the quality of teacher education programs (Amankwah et al., 2020). In line with a similar assertion, Boateng and Asare (2021) assert that setting benchmarks to measure the teachers' competencies and conducting teacher licensure examinations, plays a crucial role in ensuring that teachers possess the necessary skills to deliver effective instruction. These measures have contributed to enhancing the overall quality of teachers in Ghana's education system. In an attempt to achieve these milestones, accountability is argued to be essentially vital for maintaining high standards of teaching and learning practices.

The culture of accountability and continuous improvement within the teaching profession is essential. Asare (2019) finds that promoting and establishing professional standards and codes

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of conduct contribute greatly to teacher accountability. Evidentially, the council holds teachers accountable for their performances, behaviour, and adherence to ethical practices (Amankwah et al., 2020) by enforcing these standards and codes. Also, the NTC's oversight and monitoring activities have created a framework of accountability that encourages continuous improvement and fosters a culture of professionalism within the teaching profession (Boateng & Asare, 2021).

Despite this progress chalked by these reforms, the NTC has faced challenges in effectively enforcing its regulations, particularly within schools in rural areas. Discussion in the literature has shown that limited resources and infrastructure pose significant barriers to monitoring and evaluation of teacher performance in remote regions (Amankwah et al., 2020). Additionally, the reforms have encountered criticism for the perceived lack of inclusivity and consultation with teachers' unions and other stakeholders in decision-making processes (Asare, 2019). It is imperative to address these challenges and enhance stakeholder engagement to further strengthen Ghana's educational sector. Addressing these challenges is crucial to ensure equitable implementation of teacher quality standards and accountability mechanisms across all regions of Ghana.

3.2 Educational reforms and accountability complexities

Educational sector reforms have been implemented in various countries with the aim of improving the quality of education and promoting accountability among stakeholders. These reforms often introduce changes and complexities in the AS, necessitating the exploration of alternative approaches. Reforms in this context are driven by the desire for autonomy and responsibility, and emphasize the importance of accountability (Raucci et al., 2019). However, these reforms introduce complexities in the existing AS. For instance, the Italian education reforms shifted responsibility from the central government to school-level accountability, adopting a managerialist concept (Raucci et al., 2019). This shift increased the role of schools

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to be accountable to local communities (Bracci, 2006). Consequently, accountability mechanisms need to adapt to these changes and complexities.

Again, involving stakeholders in the accountability processes goes beyond traditional account-giving practices in education (Paletta, 2019; Paletta et al., 2020). It aims to embrace the "social dimension" of accountability (Bracci & Llewellyn, 2009; Bovens, 2007). However, the literature lacks a specific accountability structure to satisfy this higher demand for social accountability in the educational sector. Social Reporting (SR) and educational alliances with stakeholders have been proposed as viable approaches (Raucci et al., 2019; Paletta, 2019). These approaches integrate the SQE policy into national educational policies, fostering voluntary disclosure and an integrated approach to accountability.

Also, social reporting as an accountability structure in the educational sector provides a reasonable opportunity for stakeholder involvement and engagement (Raucci et al., 2019). It complements mandatory accountability processes by facilitating voluntary self-assessments, improving administrative procedures, and enhancing arrangements and engagement with stakeholders (O'Neill, 2013; Sahlberg, 2010). By integrating social reporting and stakeholder engagement, the educational sector can achieve a more comprehensive and inclusive approach to accountability, addressing the complexities arising from reforms.

Moreover, reforms bring about changes and complexities in AS. To ensure accountability and meet the demands of SQE, alternative approaches such as social reporting and stakeholder engagement are crucial. These approaches expand the traditional accountability system, embracing the social dimension of accountability and fostering voluntary disclosure. Integrating social reporting and stakeholder engagement not only addresses the complexities of AS but also enhances transparency, inclusivity, and the overall quality of education.

3.3 Educational access, and attempt to achieve quality through accountability

The NERP and the FSHS policy have been instrumental in expanding access to education in Ghana. Boakye and Akyeampong's (2019) study highlights that the NERP aimed to improve

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access to quality education by implementing teacher training programs and introducing a new curriculum that focused on practical skills development. This reform contributed to increasing opportunities for students to enrol in and benefit from quality education. Similarly, the FSHS policy, as studied by Atta-Quayson and Mensah (2020), resulted in increased enrolment rates and reduced dropout rates, indicating improved access to secondary education. These reforms have played a crucial role in promoting inclusivity and ensuring that more students have the opportunity to pursue their education.

While the reforms have shown positive effects on access, there are ongoing challenges in ensuring the quality of education in Ghana. Boakye and Akyeampong (2019) highlight the importance of addressing issues related to funding and resource allocation to sustain improvements in educational quality. Also, the NERP and FSHS policy have expanded access, the strain on resources, particularly in schools lacking adequate infrastructure and resources, poses challenges to maintaining quality education. Addressing these resource gaps is crucial for ensuring that students receive the necessary support and conducive learning environments to attain high-quality education.

Also, the NERP introduced teacher training programs and a revised curriculum that focused on practical skills development (Boakye & Akyeampong, 2019). These initiatives have aimed to enhance the professional development of teachers and align educational content with the needs of students and the job market. By equipping teachers with relevant skills and knowledge, the reforms aim to improve the quality of instruction and better prepare students for the future. Ongoing efforts in professional development and curriculum reform are essential to sustain the positive impact on educational outcomes, but there are still some ongoing challenges that need to be addressed. Adequate funding and resource allocation, particularly to schools with limited infrastructure, remain critical concerns. Additionally, the sustainability of the reforms and

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ensuring consistent improvement in educational quality require long-term commitment and continuous monitoring and evaluation.

To build upon the progress made, it is crucial for Ghana's educational sector to continue implementing evidence-based policies, addressing resource gaps, investing in professional development, and engaging stakeholders to ensure that reforms translate into sustainable improvements in access, equity, and quality of education. Through these efforts, Ghana can continue to make strides towards achieving the UN SDG 4 and providing inclusive and equitable quality education for all its citizens.

3.3.1 Accountability and the difficulties faced by the FSHS Policy

In Ghana, the implementation of the policy as mentioned earlier has been a significant educational sector reform aimed at improving access to education. The policy has provided free education for students, which has addressed financial barriers and increasing enrolment rates. Several relevant findings and considerations can be explored in relation to the FSHS policy and its impact on accountability and sustainable quality education (SQE). Hanushek et al. (2019) emphasizes the importance of teacher quality in student achievement. The teaching profession and implementing standards for teachers training and professional development contributes to ensuring a qualified and competent teaching workforce.

Dudzor (2020) highlights the difficulties faced in implementing accountability guidelines in remote regions, where resources and support may be limited. Addressing these challenges and ensuring effective enforcement of regulations throughout the country is essential for maintaining accountability and achieving sustainable quality education. Although the FSHS policy has increased access to education, concerns remain regarding funding and resource allocation, especially in rural areas. Adequate financial resources are crucial for sustaining the provision of quality education. UNESCO (2018) emphasizes the need for equitable resource allocation to address disparities and ensure that all schools, regardless of their location, have sufficient resources to deliver quality education. They also highlight the vital role monitoring

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and evaluating play in the implementation of the FSHS policy. Regular assessment of the policy's impact on educational outcomes, resource utilization, and equity is necessary for identifying areas of improvement and ensuring accountability. Monitoring and evaluation processes can provide valuable data to inform evidence-based decision-making and policy adjustments.

3.4 Impact of the FSHS policy on enrolment

The impact of the FSHS policy on enrolment rates in Ghana has been a subject of significant interest. Over the years, several studies have examined the effects of this policy on increasing access to education and improving enrolment rates in senior high schools. The findings shed light on the success and challenges associated with the implementation of the policy. A yearly breakdown of enrolment rates reveals a consistent pattern of growth since the introduction of the FSHS policy. In 2017, enrolment in senior high schools witnessed a remarkable increase of 31% compared to the previous year (GES, 2020). This substantial surge in enrolment was indicative of the policy's initial impact in enhancing access to education. The subsequent years also demonstrated positive growth, albeit at a slightly slower pace. In 2018, enrolment increased by 19.6% (GES, 2020), followed by an 8.7% increase in 2019 (GES, 2020). These figures underscore the policy's ongoing influence on enrolment rates and its ability to attract more students to senior high schools.

Supporting the annual data, the Ghana Education Service's 2020 Annual Report presents a comprehensive overview of the FSHS policy's impact on enrolment. The report indicates a continued rise in enrolment, with a total of 1,209,849 students enrolled in senior high schools in 2020 (GES, 2020). This notable increase highlights the sustained success of the FSHS policy in expanding educational opportunities for Ghanaian students. Additionally, the report emphasizes the policy's contribution to reducing the number of out-of-school children in the country, further illustrating its positive implications for education (GES, 2020). These findings align with existing literature on the impact of education policies, particularly those focused on

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expanding access and improving enrolment rates. Prior studies have emphasized the importance of policies like the FSHS in promoting equitable access to quality education (Bawakyillenuo, 2019).

The significant increase in enrolment rates following the implementation of the policy indicates its effectiveness in addressing barriers to education and enhancing educational opportunities for Ghanaian students. It is important to note that the data for the years 2021 and 2022 are not yet available, as these years are ongoing but the policy in Ghana has had a substantial positive impact on enrolment rates in senior high schools. The yearly data demonstrate consistent growth in enrolment since the policy's implementation, with notable increases recorded in successive years. The GES (2020) further confirms the sustained success of the policy, emphasizing its role in expanding access to education and reducing the number of out-of-school children.



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CHAPTER FOUR

RESEARCH METHODOLOGY

4.0 Introduction

The chapter discusses the approaches and methods used for the entire research. These were needed to put the study in a particular frame and aid in accomplishing the stated research objectives. The chapter also considers the research method, research design, sample population, data collection approach, data analysis approach and techniques, and ethical consideration.

4.1 Research Philosophy

Research philosophy forms the foundational framework upon which a study is built. It refers to the underlying principles and beliefs that guide the way researchers approach their studies (Fossey, et al., 2002). It serves as the foundation upon which research designs and methodologies are built. The researchers' view of reality is affected by the sociological stand, and this in turn influences how knowledge is obtained (Sousa, 2016; Saunders et al., 20012). The research paradigm is explained to encompass all the necessary beliefs the researcher brings to the research (Rahi, 2017; Myers & Avision, 2002).

4.1.1 Philosophical Assumption

Blaikie (1993) indicates that ontology refers to the assumptions and the claims on the nature of reality. In the context of this study, subjectivism ontological stance was employed. This philosophical assumption revolves around the belief that knowledge is not objective but rather constructed and interpreted by individuals based on their unique experiences and perspectives (Smith, 2017). The individual's perspective is mainly influenced by their past experiences, culture setting and the immediate environment (Khin, Ying, Meng, & Fatt, 2011).

In the context of this study, the researcher holds the view that the perceptions and perspectives of all the actors may differ from one another based on their past experiences, cultural setting and among other factors. The choice of subjectivism is the suitable ontological stance for exploring the perception of all actors or actor groups on their roles in D&I of AS targeted at attaining SQE under the FSHS policy.

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4.1.2 Epistemology

Epistemology underpins how we perceive and access knowledge. Thus, it seeks to acknowledge how social reality is created. In this research, an interpretivist epistemology is embraced, emphasizing that knowledge is socially constructed through interactions and experiences (Creswell, 2013) of human actors. Under this research, the interpretive worldview or research paradigm was adopted (Saunders, et al., 2012); this was considered fit to obtain an in-depth understanding of the socially constructed view of the AS and processes of Ghana's FSHS policy.

This stance is considered appropriate because the study allows the research participants to construct how SQE can be attained through FSHS policy and the AS in place. The study allowed for its participants to construct their view on how to attain quality education and how to sustain this quality education for the years ahead. It affords the actors the opportunity to construct and give detailed insight into how they perceive actor involvement in designing and implementation AS how this can influence the attainment of SQE.

4.1.3 Phenomenology

Phenomenology as a research philosophy is employed to gain a deep understanding of the lived experiences and perspectives of individuals. In this study, a phenomenological approach is utilized to explore the perceptions and experiences of participants in relation to the educational policies (Creswell, 2013). In qualitative research Mitchell and Cody (1993) researchers believe that development of knowledge should begin with no theory but rather ought to emerge from the context. This is because the role a particular theory will play in a study may differ from across research designs; be it a grounded theory, phenomenology, ethnography, or a case study (Creswell, 2013). This study is seemingly a case study research approach and for that matter, the researcher from the start of the study refrained from imposing a theory on this study. Crewell (1993, p. 94-95) supports this claim and stated that:

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> …in a qualitative study, one ought not to start with a theory to test or verify … it should be consistent with the inductive model of thinking. Theory could emerge from when data has been collected or could emerge from other stages of the research.

4.1.4 Axiology

Axiology relates to the researcher's values and how they may influence the study (Saunders et al., 2007). Thus, the values and the judgements of the researcher can influence the impose of the study. Especially, with qualitative research Creswell (2013) indicated that they are usually considered to be value laden and biased. In this regard, transparency regarding the researcher's values and biases is maintained throughout the study to uphold ethical research practices (Creswell, 2013; Creswell, 1993).

In qualitative research it is vital for researchers to make a statement to show where they value and acknowledge how where they stand can contribute to shaping the subject under consideration. Hebron (2006) suggests that researchers ought to make a personal statement showing their personal values in relation with the subject being studied. Also, researchers will have to indicate how they can limit their biases. The subject under consideration will determine the level of biasness of the researcher.

To this effect, it is important to note that the researcher is an accounting trainee and an affiliate of a research community. Based on the review of the literature on structure of accountability, specifically educational accountability and the role of actors in accountability mechanism D&I in advancing sustainable quality education, the researcher arrived at a conclusion that some further contribution ought to be made. The educational sector reforms that launched the FSHS policy and the aim to achieve quality education coupled with how these qualities could be sustained into the future, present a rich context to understand the AS and the accountable roles of all relevant actors. In a regard, the values and the position of the researcher as an accounting trainee only influenced the way questions were asked and the interpretations were offered.

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4.1.5 Research Approach

Research approach is said to be the conscious direction of systematic reasoning as applied by the researcher (Kovacs & Spens, 2005) to appreciate new knowledge. With research approach, Mantere and Ketokivi (2013) acclaimed that a scientific reasoning in research comes to validate the study through which a new knowledge is obtained and communicated. By convention, deductive and inductive reasoning are the two key approaches to every research (Mantere & Ketokivi, 2013; Trochim, 2006; Kovacs & Spens, 2005). Deductive reasoning revolves around quantitative research design which tends to test hypotheses which are developed and backed by theories (Robson, 2002). Inductive reasoning is an approach that concerns a set of data collected through a subjective means (Saunders et al., 2007).

This study adopts an inductive research approach to gather deeper insight from the study participants. This choice is informed by the study objectives. In order to gather rich and relevant data, this approach affords an opportunity to all actors how they construct events in their own setting. Human actors cannot be handled as naturally scientific objects, who ought to be objective at all times (Marcuse et al., 1978). Because these actors are human beings, their pattern of how they behave and perceive things may differ from one another.

This research approach also offers a sensitive context that brings together actors who matter in the Ghanaian educational landscape (Saunders et al., 2007). Especially, with focus on FSHS policy as the context, the events that happen within this landscape plays a critical role in the responses received from the study participants. The participants come to the study with diverse cultural backgrounds and have had different experiences from the past (Saunders et al., 2007). Thus, this approach leverages on a relatively flexible and iterative approach. In effect, the inductive research approach reduces the quest to generalization of the study results because human actors are not static.

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4.2 Research method and strategy

Research method refers to the systematic methods and strategies adopted in study, it encompasses the overall approach to research, including data collection and analysis techniques (Creswell, 2002). The researcher outlines three fundamental methodological approaches: qualitative, quantitative and a mixed-method (Arghode, 2012). The research approach chosen for this study is qualitative. Qualitative research allows for an in-depth exploration of the subjective experiences and perspectives of participants (Creswell, 2013). It aligns with the interpretivist epistemology and phenomenological underpinnings of this study, enabling a rich understanding of the educational policies from the viewpoint of all the actors involved. The strategy was employed to explore and gain a profound understanding of the concept of accountability in advancing SQE through the FSHS policy.

The selection of the qualitative method for this study was strategic, and suitable as it allows the researcher to delve deeply into the subject matter, providing insight and nuances that quantitative approach might not capture (Merriam & Tisdell, 2016). This depth of knowledge is often challenging to attain through closed-ended, quantitative surveys or questionnaires. Moreover, the selected approach was deemed appropriate because it grants the study participants the freedom to express their feelings, thoughts, and experiences without constraint (Denzin & Lincoln, 2018). This openness is particularly valuable when researching complex and multifaceted concepts like quality, sustainability and accountability within the educational setting that has numerous actors. These actors can offer rich and detailed narratives that contribute to a holistic understanding of the subject. Moreover, the qualitative approach facilitates real-time interaction between the researcher and the participants (Patton, 2015). It allows for follow-up questions and prompts, enabling the researcher to explore unexpected insights and clarify responses.

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4.3 Research design

The research design refers to a detailed outline or plan adopted by the researcher to ease the gathering of the research materials necessary to attain the set objectives (Boateng, 2016; Creswell, 2013; and Cooper, Schindler, & Sun 2006). Draper (2004) presents that the study design refers to "the researcher's plan to implement the research in practice". Davies and Fisher (2018) argued, good research work should be consistent with methodological processes. The study draws on the subjective approach, believing that diverse views exist with different actors in the accountability processes and structures. Regarding this stand, the study adopts the qualitative research approach and uses the case of Ghana's educational sector, specifically, FSHS policy. A qualitative research design is adopted to examine the study participants' perceptions, views, and thoughts (Yin, 2011). The justification for using this approach is that the study sought to gather in-depth information on the phenomena that posed "how & why" questions.

4.4 Population of the study and sampling analysis

4.4.1 Study Population

A study population is explained to be the entire population considered under the research, which has typical characteristics (Creswell, 2007). Neuman and Rossman (2006) asserts that the research population refers to the larger group of people from which the study sample is coined. All stakeholders in the Ghana education sector are classified as the general population because they share a common interest.

From the general population, a specific sample must be selected. Kothari and Jain (2003) presented that a sample should be selected from the general population. Alvi (2016) argued that a relatively smaller number of individuals chosen as a larger population is thus referred to as a sample. The researcher sampled the following category of respondents for the study and were assigned the respective codes;

The first category constitutes; Ministry of Education, Ghana Education Service, and the Free SHS Secretariat, and they were assigned a code MGF. The second category includes;

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Headteachers in the SHS and teachers, they were also assigned a code ST/H. The next category was Educational related Civil Society Organizations and was assigned ECSOs as code. The final category was parents and they were assigned PA as code. The justification is that these participants are closely involved in the FSHS policy D&I. It is also supported by an assertion made by Steiner-Khamsi et al (2016) that engaging teachers, parents, and community members in accountability processes led to improved educational outcomes in Chile.

4.4.2 Sampling techniques

Sampling techniques are critical components of research design, guiding the selection of participants or elements from a larger population. As noted by Creswell and Creswell (2017), researchers employ various sampling methods, such as convenient, purposive, snowball sampling among others, to ensure the representation and relevance of participants to the research objectives. Specific to this study, selecting participants from these categories employed a purposive and snowball sampling approach.

First, purposive sampling is particularly suitable for this study as it allows for the deliberate selection of participants who possess specialized knowledge and experience relevant to the FSHS policy and its implementation (Creswell & Creswell, 2017). In collaboration with the MoE, key personnel closely associated with the FSHS policy were identified. These individuals include policy advisors, program managers, or department heads who can provide comprehensive insights into the policy's development and execution (Patton, 2002). Also, the GES were engaged to identify individuals who have played pivotal roles in planning and implementing the FSHS program. This involved consulting with regional directors, district education officers, or curriculum specialists, all of whom possess in-depth knowledge of the policy's impact at various administrative levels (Creswell & Creswell, 2017). Again, the researcher in collaboration with FSHS Secretariat facilitated the selection of participants who have been actively involved in the day-to-day management and oversight of the policy. Recommendations from these Secretariat led to the identification of staff members and

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administrators with valuable insights (Patton, 2002). The researcher further identified CSOs that have a specific focus on education and the Free SHS policy. These organizations were approached to engage with representatives who are experienced in education policy advocacy. The CSOs nominated their personal(s) who have actively engaged with the policy's implementation and its impact on actors (Creswell & Creswell, 2017).

In addition to purposive sampling, snowball sampling approach was utilized to access individuals directly connected to schools and communities affected by the Free SHS policy. Starting with a few key informants, such as school authorities, teachers, and parents, a snowball approach was employed to expand the participant pool (Biernacki & Waldorf, 1981). This approach was considered particularly valuable because the researcher had to identify individuals who have a direct, personal connection to the policy's impact. For example: School Authorities, teachers and parents among others: Initially, school principals or head teachers who have firsthand experience with the Free SHS policy were interviewed. They were then asked to recommend other schools or colleagues who can provide valuable perspectives (Patton, 2002). Following interviews with school authorities, teachers who have taught under the Free SHS system were identified to offer insights into how the policy has influenced classroom dynamics and student performance. Recommendations from interviewed school authorities served as a guide in the selection of teachers (Biernacki & Waldorf, 1981). However, to reach parents of students who have directly benefited from the Free SHS policy, parent-teacher associations (PTAs) and community leaders were contacted. Initially interviewed parents were asked to suggest other parents who can share their experiences and viewpoints regarding the policy's impact on their children's education (Patton, 2002).

In all cases, introductory letters from the Accounting Department were sent to these institutions and by extension the individuals were sampled to participate in this study. Also, informed consent was obtained, and the purpose and confidentiality of the study explained to

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participants. The combined use of purposive and snowball sampling methods ensures a well-rounded and comprehensive selection of participants with diverse perspectives and experiences related to the Free SHS policy (Creswell & Creswell, 2017). This approach allows for a richer understanding of the policy's impact from multiple vantage points, aligning with the study's objectives.

4.4.3 Sample size

Determining an appropriate sample size is fundamental in research planning. It involves balancing the need for data richness with practical constraints. Tengco (2007) aptly illustrates, determining an exact sample size in qualitative studies can be a challenging endeavour. Nonetheless, Guetterman (2015) suggests, there are recommended approaches to ascertain a reasonable sample size in qualitative studies. Guest, Bunce, and Johnson (2006) highlight the concept of saturation, where data collection ceases when new insights cease to emerge, as a guiding principle in qualitative research, emphasizing quality data over numerical quantity.

In line with these considerations, it became evident that the guiding principle for establishing a reasonable sample size ought to be at a point of saturation (Mason, 2010; Fusch & Ness, 2015).

In this study a total of 40 interviews were conducted with individuals (MGF and ESCO being 7 participants each, ST/H 12 and PA were 14) keenly guided by the concept of saturation (Guest et al., 2006, Dworkin, 2012). It is important to note that the point of saturation was attained at different levels based on the categories of participants; while MGF attained saturation after the 5th interview, ESCO attained it saturation after the 6th interview participant. Also, ST/H attained saturation after the 10th interview and PA attained saturation after the 12th interview. At this juncture, the researcher had accumulated a wealth of data that was comprehensive and pertinent to answer all the research questions and the objectives set forth for the study.

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4.4.4 Characteristics of interviewees and duration of interviews

Table 4.1 below gives highlights to the profile respondents. The personnel interviewed were anonymized with the following codes ST/H, PA, ECSO, and MGF. It is important to mention that we faced difficulties negotiating for an interview section with some of our respondents. For instance, some of the respondents, GES, did not respond to all letters sent to them at their main office; however, we were able to interact with some personnel through a snowball approach.

Table 4.1 Profile of interviewee

CODE	CURRENT POSITION	GENDER	EDUCATIONAL BACKGROUND	YEARS OF EXPERIENCE	INTERVIEW DURATION
ST/H 1	School Headmaster	Male	Masters in Education	12 years	45 minutes
ST/H 2	Teacher	Female	Bachelors in Science	8 years	30 minutes
ST/H 3	School Headmaster	Male	Masters in Educational Leadership	15 years	40 minutes
ST/H 4	School Headmistress	Female	Masters in Education	14 years	50 minutes
ST/H 5	Teacher	Male	Bachelors in Mathematics	5 years	35 minutes
ST/H 6	School Headmistress	Female	Masters in Education	13 years	50 minutes
ST/H 7	Teacher	Male	Bachelors in History	7 years	35 minutes
ST/H 8	School Headmistress	Male	Masters in Education	10 years	45 minutes
ST/H 9	Teacher	Female	Bachelors in English	6 years	30 minutes
ST/H 10	School Headmistress	Female	Masters in Educational Leadership	16 years	40 minutes
ST/H 11	School Headmistress	Female	Masters in Education	12 years	45 minutes
ST/H 12	School Headmistress	Male	Masters in Educational Leadership	14 years	45 minutes
PA 1	Parent	Female	High School Diploma	N/A	20 minutes
PA 2	Parent	Female	Bachelors in Social Sciences	10 years	45 minutes

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PA 3	Parent	Male	High School Diploma	N/A	25 minutes
PA 4	Parent Teacher Association Representative	Female	Bachelors in Business Management	6 years	30 minutes
PA 5	Parent	Female	High School Diploma	N/A	25 minutes
PA 6	Parent Teacher Association Representative	Male	Bachelors in Education	7 years	30 minutes
PA 7	Parent	Male	High School Diploma	N/A	25 minutes
PA 8	Parent Teacher Association Representative	Female	Bachelors in Psychology	5 years	30 minutes
PA 9	Parent	Female	High School Diploma	N/A	20 minutes
PA 10	Parent	Male	High School Diploma	N/A	20 minutes
PA 11	Parent	Male	Bachelors in Political Science	8 years	40 minutes
PA 12	Parent	Male	High School Diploma	N/A	20 minutes
PA 13	Parent	Female	High School Diploma	N/A	25 minutes
PA 14	Parent Teacher Association Representative	Male	Bachelors in Business Administration	8 years	30 minutes
ECSO 1	Education Policy CSO	Male	Ph.D. in Education	20 years	60 minutes
ECSO 2	Education Policy CSO	Female	Bachelors in Education	5 years	35 minutes
ESCO 3	Education Policy CSO	Male	Bachelors in Social Work	4 years	30 minutes
ESCO 4	Education Policy CSO	Male	Bachelors in Education	6 years	35 minutes
ESCO 5	Education Policy CSO	Male	Ph.D. in Education	19 years	55 minutes
ESCO 6	Education Policy CSO	Female	Bachelors in Education	4 years	35 minutes

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ESCO 7	Education Policy CSO	Male	Bachelors in Sociology	12 years	45 minutes
MGF 1	Government Official	Male	Bachelors in Public Administration	7 years	30 minutes
MGF 2	Government Official	Female	Ph.D. in Education	18 years	55 minutes
MGF 3	Government Official	Female	Ph.D. in Public Administration	22 years	60 minutes
MGF 4	Government Official	Female	Bachelors in Economics	10 years	35 minutes
MGF 5	Government Official	Female	Bachelors in Law	8 years	30 minutes
MGF 6	Government Official	Male	Bachelors in Sociology	9 years	30 minutes
MGF 7	Government Official	Female	Bachelors in Anthropology	9 years	40 minutes

4.5 Data collection strategies

In a qualitative study, Njie and Asimirian (2014) indicated that data collection is essential because a practical data collection approach could unearth relevant details about the concept under consideration. The study used interviews as the approach to gathering relevant data. In light of this, semi-structured open-ended questions were deemed fit. In regard, a McIntosh and Morse (2015) assert that this approach aids in asking predetermined questions, which allows the researcher to seek an in-depth understanding of how the study participants view the social world (Catalano, & Creswell, 2013; Kvale, 2012). Moreover, thus construct some meaning thereon from their immediate society.

The data collection occurred during the COVID-19 period during which period there were restrictions on physical contacts. Hence, the researcher used a semi-structured, open-end interview (Kvale, & Brinkmann, 2009; Collis & Hussey, 2013) to gather all relevant data electronically and some others face-to-face with complete adherence to COVID protocols. Nicholson and Bennett (2009) assert that such an approach offers the respondents the opportunity to deal with their own biases and issues of enervation because this approach gives some convenience to respondents to provide their opinion.

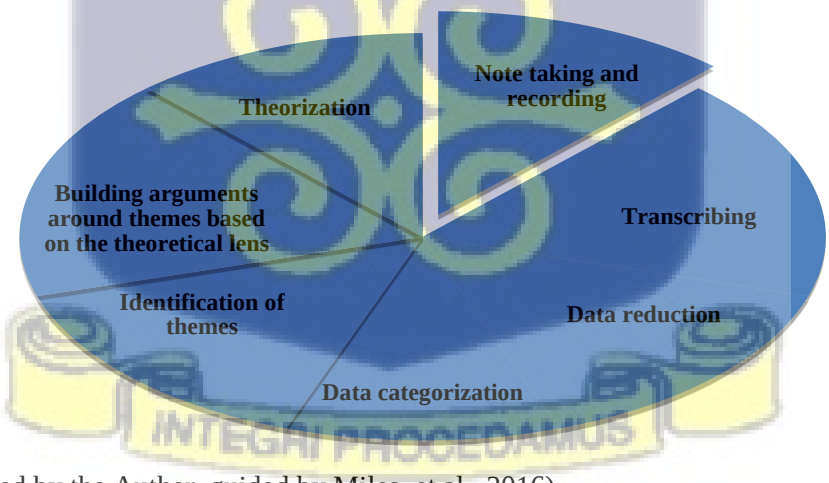
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With regards to the timing of the interviews, some interviews were relatively brief, lasting for a minimum of 20 minutes and maximum of 60 minutes. These variations in interview duration indicate differences in the level of detail and information gathered during the data collection process. Kvale and Brinkmann (2009) asserts longer interviews suggest extensive discussions and in-depth insights into a concept, while a shorter interview duration focuses on specific aspects that yields more concise response.

4.6 Data analysis approach

Data analysis is a pivotal phase in every research, where raw data is transformed into meaningful insights. In a qualitative study, Grbich (2012) points out the complexity of the processes in combining the researcher's views and methods employed under the study. Following Miles, Huberman and Saldana (2016) the study employed a thematic data analysis approach. This approach constitutes cleaning and familiarization with the data gathered, coding of the data, data categorization with emerging themes, and pattern identification from the emerged themes. These approaches are relevant to reduce and rightly display the data obtained. However, it is essential to state that all these steps are iterative, as shown in Figure 3.1 below.

Figure 4.1. Data Management Process



Source: (Developed by the Auther, guided by Miles, et al., 2016).

Essentially, the application of this analytical approach in examining AS for sustainable quality education under the Free SHS policy in Ghana involved several key steps. These steps were

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crucial in organizing and analyzing the data, leading to the identification of key themes and their relationships. The first step was note-taking and recording of the interviews. During the data collection phase, the researcher meticulously documented the discussions and responses of participants, ensuring accurate representation of their perspectives. These notes served as the foundation for further analysis. Next, the collected data underwent transcription, where the recorded interviews were converted into written format. This step ensured that the data was in a manageable and easily accessible form for analysis. Transcription also facilitated a deeper engagement with the content, allowing for a more comprehensive examination of the AS and their impact on sustainable quality education.

Data reduction was a critical step that involved developing codes to categorize and organize the data. The researcher used an approach described by Miles, et al (2016), which involved systematically assigning labels or codes to segments of the data that captured important concepts or ideas. This process of coding enabled the researcher to condense the vast amount of information and identify patterns and recurring themes within the dataset. After the initial coding process, the researcher engaged in data categorization.

The researcher examined the coded segments and began to identify connections and relationships between the codes. By grouping similar codes together, overarching themes began to emerge, providing a higher-level understanding of the AS and their implications for sustainable quality education. These themes encapsulated key concepts and ideas that were central to the research objective.

The final step in thematic analysis involved theme development and interpretation. The researchers delved deeper into each identified theme, examining the relationships and connections between them. They analyzed the patterns, sub-themes, and variations within each theme, extracting meaningful insights and interpretations. This process allowed for a

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comprehensive understanding of how AS influenced sustainable quality education under the Free SHS policy in Ghana.

Table 4.1 Summary on the data analytic approach

Step	Description	Evidence/Example
Note-taking and recording	Meticulously documenting the interviews and discussions during data collection.	Recorded interviews were conducted with key stakeholders in the education sector
Transcription	Converting recorded interviews into written format for easy accessibility and analysis.	Interview transcripts were created for each participant
Data reduction through coding	Systematically assigning labels or codes to segments of data to categorize and organize information.	Relevant codes were assigned to segments related to AS Codes such as "teacher training," "parental involvement," and "school inspections" were assigned to relevant segments of the interview data
Data categorization	Grouping similar codes together and identifying patterns and relationships between them.	Codes related to teacher training, parental involvement, and school inspections were grouped together under the broader theme of AS. Themes such as *"school-based management" and "parent-teacher associations"* emerged from the categorization process
Theme development and interpretation	Analyzing the patterns, sub-themes, and variations within each theme to derive meaningful insights.	The theme of *"improved teacher training and professional development*" highlighted the significance of the National Teaching Council

The thematic analysis approach used in this research provided a robust framework for organizing and analyzing qualitative data. It allowed the researcher to identify key themes, explore their relationships, and develop a nuanced understanding of the impact of AS on sustainable quality education. Through the systematic and rigorous analysis process, the researcher was able to draw meaningful conclusions and generate evidence-based insights for policymakers, educators, and stakeholders. In an attempt to follow these steps, the research was able to go beyond the surface-level understanding of AS and delve into the underlying complexities and dynamics. This approach enabled a comprehensive examination of the Free SHS policy, shedding light on the strengths, weaknesses, and potential areas for improvement in the accountability mechanisms implemented. The findings derived from the thematic

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analysis provided valuable insights into the effectiveness of AS in promoting sustainable quality education. The identified themes and their interrelationships offered a comprehensive picture of the challenges and successes of the Free SHS policy, informing evidence-based decision-making and contributing to the continuous improvement of the education system in Ghana.

4.7 Reliability, validity, and credibility

The very nature of the study comes under political and ethical frames from which a government flagship project is considered a case study. Thus, the data collected ought to be presented to justify the methods used. The researcher is aware of the crucial role to justify the methods employed to collect the data, analyse the data, present a draft and final document to validate the steps with the knowledge that it would be near impossible to present a scientific outcome. Being aware of the above, the entire study approach regarding how data is gathered and analyzed (Noble & Smith, 2015) disregards the researcher's biases and conflict of interest. Considering our personal biases which could impact the researcher to lose focus and thus, present highly cosmetic views in the data collection process and even at the analyses stage. In a similar vein, Creswell (2007) argues that influences and biases by the researcher on the interview process ought to be limited. It is essential to reiterate the research purpose for every interview section and avoid personal biases overriding the stated objectives. Also, it is essential not to dominate in the interview process, and the questions were centred on the study purpose. The researchers ensured complete confidentiality of the data gathered and the identity of the participants, as well as design questions that do not show political or social bias that may influence interview answers.

It is also essential that credibility, transferability, dependability, and confirmability of the research (Patton, 2001) are critical phenomena the study considered because they aid in judging the overall quality of the researcher. In a further assertion, Patton (2001) opine that these

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phenomena are fundamental to qualitative data analysis, which follow from a systematic approach of data collected.

Again, with issues of research credibility, Polit and Beck (2013) submit that research is built on the confidence and the accuracy of the data obtained and how it has been reported and interpreted systematically. The researcher's credibility with the study is centred on the training, and past research experience acquired. Thus, it enhances the beliefs that ought to be associated with the findings from the data collected over time and under all necessary conditions. Regarding data collection, the researcher opted to wholly select the study participants to ensure non-coerciveness and to limit the issue of the researcher's own biases in the respondent selection (Cypress, 2017; Cohen, Manion, & Morrison, 2013).

Regarding data transferability, the researcher sought to interview all stakeholders who ought to be part of achieving accountability processes in the education sector, as highlighted in the study sample above. During the data collection, the study participants were made to fill a consent form where they were assured of no breaches in confidentiality. Thus, this sought to demonstrate by projecting a fair representation of the study participants' views. This is to show that the respondents have the requisite knowledge and expertise to submit their opinion necessary to the topic under review.

Again, with process dependability for the entire study, the data was collected through interviewing the respondents and thus analyzed using Miles and Huberman qualitative data analysis approach. It includes reduction of data, data display, data condensation and conclusion, which is iterative with the data collection (Miles, et al., 2013). The data collected were transcribed. All these approaches were adopted to ensure that every detailed essential is rightly captured and faithfully presented.

Lastly, with data confirmability, which has to do with the trustworthiness and the level of confidence, the study findings are generally based on participants' narratives rather than

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researchers' own biases. The data were recorded with the approval of the respondent(s). The researcher tried to note down the key points from the respondents, whereas the interview is in session and reviewed afterwards to observe common trends and develop code and draw out themes. This followed duly transcribed data and was sent to the study participants for a review (Yin, 2003) in a check for consistency.

4.8 Ethical consideration

Research without ethical consideration is rarely impossible (Yin, 2011). The researcher must present the research participants with all the needed information as to why they are sampled and an attempt to protect their interest and identity possibly. It is vital first to seek the consent of the research participants and assure them confidentiality with the information sought out from them. In this regard, an introductory letter that contains a brief detail of what the research is about was secured from the accounting department of the University of Ghana Business School was presented to the research participants. Also, the consent form allowed the study participant to either opt out of the research when they did not want to continue. It is in the researcher's best interest to ensure that the respondents' identities are kept in anonymity from any third party because no part of the information provided by a respondent could be traced to that individual.

4.9 Chapter summary

In this chapter, the researcher explained the various approaches and methods employed for the entire study. It highlighted the research design employed for the study (qualitative approach) and considered semi-structured open-ended interview questions to collect relevant data. The study adopted the Miles and Huberman data analysis technique in terms of the data analysis technique.

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CHAPTER FIVE

PRESENTATION OF DATA AND DISCUSSION OF RESULTS

5.0 Introduction

The purpose of this chapter is to present the empirical data which commenced with transcription of the interviews with a total of forty (40) participants, and communicate the findings of the study. The chapter responds to the following research objectives: first, to investigate the characteristics of AS for achieving SQE within the context of the FSHS policy in Ghana. Next is to explore the role of actors in the D&I of the AS. The final objective is to explore how these AS influence the implementation of the FSHS policy and its contribution to the achievement of SDG 4. The key headings, including the AS of the FSHS policy; key actors and their roles in the D&I of AS; and the influence of AS of FSHS policy to SDG 4 and SQE were developed in accordance with the study's objectives above.

5.1 AS for achieving SQE within the context of the FSHS policy

In the pursuit of achieving SQE, the researcher investigated the AS within the educational landscape and asserted that accountability is paramount. These structures serve as the backbone of transparency in resource management. Instituting compliance measures, reporting on the performance of all actors within the educational setting contribute to enhancing educational quality and sustaining the policy. Thus, the quest to achieve SQE requires that all actors will be responsible in their dealings and ensure effective management of all resources that come through under the policy. These structures contribute to achieving SQE by ensuring transparency, resources allocation and facilitating actor engagement.

5.1.1 Accountability structures of the FSHS policy

The participants expressed that FSHS policy in Ghana is not just about providing free education, it is about creating an educational ecosystem that thrives on accountability, transparency, and quality assurance. Through interviews with various stakeholders, we gained

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insights into the different aspects of AS and generated the following specific codes: monitoring and evaluation, checks and balances, scrutiny and audit, reporting, transparency and compliance. Other codes include collaborative efforts and stakeholder partnership. These codes were categorized into two key themes: governance and transparency; and collaborative engagement and partnership.

5.1.1.1 Transparent reporting and communication

From the interview results, the respondents submitted that the FSHS policy transparency and communication are very relevant to bring about accountability. According to the respondents these key activities ought to be taken into consideration; monitoring and evaluation, checks and balances, scrutiny and audit, reporting, and then compliance. First, within this theme, monitoring and evaluation seem to be a relevant ensure continuous assessment of educational outcomes, tracking student enrolment, academic performance and the condition of school facilities. Some interviewees expressed:

> *"Within the FREE when we distribute some resources, we attach check list to tell the school of what we have sent to them either through kitchen or stores or anywhere. The check will show all the details and we expect the management to also double check to ensure that everything is plain and the have to report back to us with any issue they face …". **MGF 6***
>
> *"With our teachers they are held accountable through performance evaluations and professional development programs. Monitoring and evaluation processes assess student enrolment, academic performance, and the condition of school facilities" **PA 3.***

The policy recognizes the need for regular assessment and evaluation. Hence, robust monitoring and evaluation processes are deemed essential for maintaining and improving the quality of education. Thus, this structure of accountability helps generate and provide the necessary data and insights needed for policy adjustment and, in effect contributing to the realization of SQE. Also, the study participants highlight that there are checks and balances which promote accountability and ethical decision-making within the educational landscape. This includes regular board meetings, financial reviews and maintaining an open-door policy for all stakeholders. Some study participants presented:

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> *"At our school, we have a system of checking on the responsibility of all our staff to ensure accountability. This includes regular meetings with our school management committee, where we review financial reports and discuss key decisions, we maintain an open-door policy for parents and teachers to voice their concerns or suggestions."* ***ST/H 10***
>
> *"…from time-to-time external auditors go round to conduct audits in the schools to ensure resources allocated efficiently to schools. This has actually been instrumental in preventing misuse of resources and maintaining transparency."* ***MGF 3***

With these statements above, it suggests that incorporating checks and balances in educational policies fosters transparency and accountability. It ensures that decisions are made collectively and that resources are allocated efficiently, contributing to the achievement of educational goals and SQE.

Again, both internal and external scrutiny and audit play a very important role in the governance of the educational landscape under the FSHS policy. These structures assess resource allocation and utilization efficiency, reflecting the importance of financial audits in educational accountability. In ensuring that resources are efficiently allocated and judiciously used, there is a regular audit in the schools either sanctioned internally or externally. The external assessments are also performed to identify areas that will require some improvement.

> *"We have internal auditing team who contribute to the day-to-day review processes are essential for quality assurance… "* ***MGF 2***
>
> *"We do an external assessment of the schools to make sure compliance with FSHS policy guidelines. These audits identify areas that need improvement and provide recommendations for policy adjustments".* ***MGF 5***

Scrutiny and audits are fundamental components of good governance in educational accountability. They provide a mechanism for verifying compliance with regulations, ensuring the efficient use of resources, and ultimately contributing to improved educational quality.

Moreover, transparent resource allocation and fairness are critical components for achieving sustainable quality education under the Free SHS policy. By ensuring transparency in how resources are allocated, stakeholders can have a clear understanding of the distribution process and ensure that it is equitable. This transparency promotes accountability and helps to address issues of favouritism or corruption. Additionally, fairness in resource allocation ensures that all schools and students have access to the necessary resources and facilities needed for quality

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education. It fosters an environment where every student has an equal opportunity to succeed, regardless of their background or location. By prioritizing transparency and fairness in resource allocation, the Free SHS policy can effectively contribute to the achievement of SQE in Ghana.

> *"... I believe when there is transparency in how resource allocation is done, and also if the school authorities are also monitored in how they apply these resources, then we can sustain the Free SHS even for generation yet unborn..."* – **PA 5**

The finding highlights the significance of transparent resource allocation and fairness in achieving sustainable quality education. Transparent practices ensure that resources are allocated equitably and efficiently, contributing to improved educational outcomes.

Structured accountability processes, such as the use of performance indicators and reporting mechanisms, demonstrate their effectiveness in enhancing SQE. These processes provide a framework for measuring and monitoring progress, enabling education stakeholders to track performance, identify areas for improvement, and take appropriate actions. By setting clear expectations, establishing measurable targets, and regularly assessing outcomes, structured accountability processes promote transparency, foster a culture of continuous improvement, and enhance the overall quality of education. Research supports the notion that implementing such processes can lead to positive educational outcomes and contribute to the achievement of sustainable quality education goals.

> *"... Structured accountability processes, including performance indicators and reporting mechanisms, have proven effective in improving sustainable quality education outcomes... "* – **ST/H 12**

The statement above emphasizes the effectiveness of structured accountability processes and performance indicators in improving sustainable quality education outcomes. Structured processes provide a framework for monitoring and evaluating progress, enhancing transparency and effectiveness.

5.1.1.2 Collaborative engagement and partnership

Based on the responses from the interview, the respondents identified that stakeholder engagement is of paramount importance in promoting transparent and accountable accounting

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practices. They expressed further that involving all stakeholders, such as students, teachers, parents, and community members, a broader range of perspectives, concerns, and insights can be taken into account. To them, an inclusive approach does not only foster transparency but also enhances a sense of responsibility by ensuring that decision-making processes are effective. Involving diverse voices promotes a sense of ownership, shared responsibility, and trust, leading to more effective and sustainable accounting practices that align with the values and goals of the stakeholders involved. An interviewee expressed:

> *"Hmm, for me I think it will be appropriate we get to involve all those who matter ... involving all stakeholders, including students, teachers, parents, and community members, is crucial for transparent and accountable accounting practices."* – **PA 2**

The respondents highlight the importance of involving all relevant actors in AS for sustainable quality education. By including students, teachers, parents, and community members in the accountability process, transparency and accountability can be ensured.

Also, democratic voice is crucial in holding educational institutions and policymakers accountable for their actions. It empowers communities to voice their concerns, demands, and expectations regarding resource allocation in education. By actively engaging in decision-making processes, community members can advocate for fair distribution of resources, ensuring that educational needs are met equitably.

This is evident with the view of a respondent stating that;

> *"Democratic voice plays a significant role in promoting accountability and transparency in education. It ensures that resources are allocated fairly and in line with community needs."* – **PA 5**

Democratic voice acts as a check and balance system, promoting transparency and preventing potential corruption or mismanagement. When stakeholders have a say in resource allocation, it enhances accountability, fosters trust, and strengthens the overall effectiveness of educational systems. Thus, the role of democratic voice in accountability is essential for promoting a fair and transparent education sector.

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5.1.2 How were these accountability structures formulated

The FSHS policy in Ghana has gained widespread attention for its commitment to providing quality education to all students. To investigate how the AS within the FSHS policy were formulated, the following were developed as the theme, policy development and draft, and public contribution from the interviews were conducted. These themes were generated from the following codes as shown on table 5.2, existing policy draft, policy formation; public engagements and public inputs. The findings shed light on the policy's development drafts and the crucial role of stakeholder engagement.

5.1.2.1 Policy development and drafts

The respondents put it that, the 'policy development and drafting' is crucial to how AS are formulated. They submit that, within the context of FSHS policy, structures are designed and implemented based on an already existing policy and also, they can rely on the knowledge of experts. From the interview it suggests that within the context, there exists a policy draft that provides a guide on how accountability ought to be delivered. One of the respondent notes:

> *"Well, I have come across a policy draft that guides how accountability should be delivered …".* ***ESCO 1***

Additionally, the formulation of structures guiding the accountability process is attributed to the substantial role played by governmental actors. For instance, an interviewee exclaimed that legislative bodies were deeply involved in the policy's formulation, ensuring that it aligned with existing laws and regulations. This legislative engagement helped create a policy framework that was not only effective but also legally sound. The parliament, in particular, played a crucial role in policy formulation. This is highlighted by one of the participants,

> *"I think the parliament of Ghana played a significant role in the formulation of structure that guide the account giving process …".* ***MGF 5***

Moreover, the development of structures incorporated the input of experts in the field of accounting and education. Pilot programs were conducted to test and refine specific aspects of the policy. As expressed,

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> *"Pilot programs were conducted to test and refine certain aspects of the policy, ensuring that it was well-informed and effective".* ***ESCO 3***

A prior policy draft has been fundamental in shaping the accountability structure within the education system. This theme emphasizes the significance of a comprehensive and well-structured framework to govern accountability within the educational landscape.

5.1.2.2 Public contribution

Some respondents remarked that public engagement is instrumental in formulation of AS within the context of the FSHS policy. The interview results reveal that, considering the perspectives of all those that are directly affected by these structures are very essential. For instance, some interviewees present that engaging stakeholders through consultation and public forums help in soliciting their inputs and feedback on what AS are relevant. A participant highlight;

> *"There were some stakeholder consultation sessions held to gather input and feedback of the general public, but to my best of knowledge the public was not well engaged to make free a part of the policy's design".* ***ESCO 2***

This suggests that although consultation occurred, there might have been limitations in terms of the depth of public engagement in specific aspects of the policy design.

In contrast, evidence regarding public input suggests that active efforts were made to engage governmental agencies responsible for education policy in shaping the policy's framework. As one participant notes:

> *"Public input was sought, and government agencies responsible for education policy actively participated in shaping the policy's framework".* ***ESCO 7***

This however, indicates that the governmental agencies took an active role in contributing to the policy's design and structure.

Overall, this theme underscores the importance of involving stakeholders in the policy formulation. The evidence presents a mixed picture, where stakeholder consultation sessions were held but might not have fully engaged the public in shaping specific elements in the policy. For example, government agencies responsible for education policy actively

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participated in shaping accountability frameworks. Their active participation ensures that the policy remains responsive to the needs of societal needs and general educational objectives.

5.1.3 The motivation and why accountability structures were adopted

The FSHS policy in Ghana stands as a beacon of hope, promising quality education for all students. To investigate why these AS were adopted, the results revealed the following themes and corresponding codes (as shown on table 5.3), continuous improvement, transparency and efficiency in resource allocation, and reposting trust and confidence to stakeholders.

5.1.3.1 Continuous improvement

One of the overarching themes that emerged from the interviews is continuous improvement. The respondents present that the policy's core aim is to improve the quality of education for all students. They expressed further that the core motivation behind the adoption of AS within the policy is the steadfast commitment to providing quality education. The respondents expressed that the adoption of AS serves as a means to measure and this commitment to quality. Some interviewees emphasized,

> *The FSHS policy comes with its own objectives, and I believe with the right structures, this determination can be attained and we can also attain every other objective that comes with the policy.* ***ECSO 7***

> *It places a strong emphasis on improving the quality of education for students. Eliminating financial barriers, it enhances access and inclusivity, ensuring that all students have an equal opportunity to receive a quality education.* ***PA 1***

The removal of financial barriers through the FSHS policy enhances access and inclusivity, ensuring that all students have an equal opportunity to receive a quality education. The policy also emphasizes resource efficiency, making the most of the available resources to support educational goals. Furthermore, the interviews revealed a continuous improvement mindset within the policy framework. Regular reviews and adjustments are made to enhance the policy's effectiveness, reflecting a commitment to ongoing improvement.

5.1.3.2 Transparency and efficiency

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Transparency is a foundational principle of accountability under the FSHS policy, as highlighted by one of the interviewees. This transparency pertains to how resources are allocated, how budgets are formulated, and how expenditures are managed. In simpler terms, it means that the processes involved in financial planning and management are open, clear, and accessible to various stakeholders, including the public. This is essential in ensuring that resources are allocated fairly, and that budgeting and spending are done accountability. Transparency also implies that there is nothing hidden, and all relevant information is made available for scrutiny and assessment. It promotes accountability and helps build trust among stakeholders, including students, parents, and the broader community. When transparency is upheld, it becomes easier to track how funds are utilized and whether they align with the policy's objectives. It serves as a safeguard against corruption and mismanagement. The interviewee's statement about getting "value for the most of available resources" underscores the importance of efficiency and effectiveness in resource utilization. The FSHS policy aims not just to allocate resources but to do so in a way that maximizes their impact on education. This is where the idea of continuous reviews and adjustments comes into play. Regular assessments are conducted to ensure that the policy remains effective and that resources are optimized. It is not just about allocating the budget; it is about allocating it wisely. By continuously evaluating the outcomes and making adjustments, when necessary, the policy strives to enhance its overall effectiveness. The focus here is not only on achieving short-term objectives but on ensuring the sustainability and long-term benefits of the policy. This approach demonstrates a commitment to delivering sustainable quality education over time, rather than merely implementing a short-lived initiative.

> *"You see the policy aims to increase transparency in resource allocation, budgeting, and expenditure… Transparency is a core principle of the FSHS policy".* ***ST/H6***
> *"… we have to ensure that we at least get value for the most of available resources. … this is why there are continuous and regular reviews and adjustments to enhance the policy's effectiveness.* ***MGF 6***

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This transparency extends to how the policy addresses equity and fairness. The FSHS policy seeks to rectify educational disparities and promote fairness in resource distribution. Stakeholder confidence in the policy has significantly improved. Parents, communities, and students can see that the policy is designed to provide equal opportunities and benefits to all. This increased confidence is pivotal in ensuring the policy's success.

In conclusion, transparency, value for resources, and continuous improvement are fundamental principles within the FSHS policy that aim to deliver sustainable quality education. Transparency builds trust and accountability, while a focus on resource efficiency and continuous reviews ensures that the policy's impact endures, making a positive and lasting difference in the education landscape of Ghana. These principles collectively contribute to enhancing stakeholder confidence in the FSHS policy and its commitment to delivering quality education.

5.1.3.3 Repost stakeholder confidence and trust

Also, under this theme, we generated the following key codes; stakeholder trust rebuilding, transparency and integrity assurance and skepticism mitigation strategy.

First the participants under the first code stakeholder trust rebuilding, emphasized their motivation to rebuild and reinforce stakeholder trust. They acknowledged that doubts and skepticism existed with the stakeholder community, especially regarding the equitable distribution of resources and quality education. The adoption of AS was seen as a clear strategy to address these concerns and demonstrate strong commitment to transparency and fairness.

> *"In our journey to implement the FSHS policy, our primary motivation for adopting accountability structures was to rebuild and reinforce stakeholder confidence and trust. We recognized that in order for this ambitious policy to succeed, we needed to ensure transparency and accountability at every step. By doing so, we aimed to regain the trust of parents, educators, and the broader community who had reservations about the policy. Our goal was to demonstrate that the FSHS policy would be administered with integrity and fairness, and that every stakeholder's concerns and contributions would be valued and considered."* ***MGF 6***

The respondents expressed that it is an essential component of successful policy implementation. As demonstrated in the responses received, trust is closely linked to the

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presence of the "right structures." That is to them, transparent and equitable resource allocation builds trust among stakeholders. Such trust not only encourages stakeholder engagement but also leads to a smoother policy implementation process.

Under transparency and integrity assurance, the respondents stressed the importance of ensuring transparency and integrity in implementation in the implementation of the FSHS policy. Their motivation revolves around the belief that the policy would be administered with honesty and fairness.

> *"One of the key reasons we embraced accountability structures when implementing the FSHS policy was to address historical doubts and skepticism among stakeholders. We understood that stakeholders, including parents and educators, had concerns about the equitable distribution of resources and the quality of education. By putting in place robust accountability mechanisms, we aimed to show that we were committed to addressing these concerns and ensuring that the policy would be a force for positive change. Our motivation was rooted in the desire to rebuild trust and confidence in the educational system."* ***ST/H 7***

This is seen as a key element in regaining the trust of parents, educators and all the other stakeholders.

Lastly on skepticism mitigation strategy, the participants expressed that AS were positioned as a strategy to counter doubts and showcase an unwavering commitment of the policy's success.

> *"The motivation behind adopting accountability structures in the context of FSHS policy implementation was clear: we wanted to repair and reinforce confidence and beliefs of stakeholders in our ability to deliver on the promises of this policy. Many were initially skeptical about the feasibility of providing free education at the senior high school level. To counter this skepticism, we sought to establish transparency and accountability at every stage of the policy. This way, we aimed to show that our commitment was unwavering, and that every stakeholder could have faith in the policy's success. Our motivation was grounded in the belief that accountability would be the cornerstone of rebuilding stakeholder trust."* ***MGF 1***

The FSHS policy's emphasis on providing equal opportunities and benefits to all aligns with the principles of equity and fairness, which are fundamental in education policy.

Objective 2: The role of the actors in the design of the accountability structures

5.2 Key actors and their roles in the D&I of AS

This section delves into the roles of various actors in the D&I of AS within Ghana's FSHS policy. The respondents were asked if they believe actors are important in designing and implementing accountability arrangements and the opinion thereon for future progression. The

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responses gathered indicate it is imperative to include all actors to achieve the best with the education system. They pointed out that to sustain and obtain quality, the government must see education delivery as a shared responsibility and call on the efforts of all those affected directly or indirectly.

> *For education to become quality, it needs all stakeholders to come on board—every stakeholder matters. Every stakeholder must be involved in education, it doesn't lie on the government. The responsibility lies not on the government, teachers, parents, and even the community, but the school finds itself.* **ECSO 7**
> *Currently, wow, this is a good question about stakeholder engagement in our education. FSHS has solely been the government issue; PTA does not have a say now in second circle education. They don't seek our views in anything; everything said by the government is what is implemented.* **PA 13**

These statements underscore that actors encompass a broad spectrum, ranging from parents, school heads, teachers, and students to external stakeholders like teacher unions, government bodies, and civil society organizations among others as restructured in the figure.

5.2.1 Actors who are primarily responsible for the design of the AS

In response to *which actors are primarily responsible for the design of the AS?* The major themes that give indication to the key actors in the AS D&I are; governmental actors, school management actors and beneficiary actors. These primarily actors according to the interviewees have responsibility and the accountable roles of the human agencies that ought to seek and render accountability to their respective principals.

> *"The primary actors in the design and implementation of AS for FSHS in Ghana include the Ministry of Education, GES, the Free SHS Secretariat, School Authorities, and CSOs. These entities play crucial roles in shaping and executing the accountability mechanisms."* ***MGF 6***

It also considers the characteristics and the assignment of an actor to account or, the obscurity of relationship with actors and role of sanctions.

5.2.1.1 Governmental entities

Several stakeholders were identified to play important roles in promoting sustainable quality education. For instance, the government and education authorities were identified at the top role on the accountability structure, following from the central government, followed by MOE and ending with GES and FSHS secretariat. They were holistically identified to be responsible

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for distributing resources under the FSHS policy. Their roles extend to ensuring that there is adequate funding and infrastructure available to support the policy. In regard to their role is establishing mechanisms and guidelines for accountability, and providing supervision and oversight to all those who received the resources.

In the responses of the interviewees, they indicate:

> *"From my perspective, the key actors involved in designing and implementing AS for FSHS in Ghana are the government policymakers, including the Ministry of Education and the Ministry of Finance. Additionally, GES, School Management Committees, and PTA are actively engaged in ensuring accountability within the FSHS system."* ***ECSO 4***
>
> *"The primary actors in establishing and executing AS for FSHS in Ghana comprise teachers and other school staff, school principals, district education officers, CSOs specializing in education, and the National Inspectorate Board. These actors collectively contribute to the development and enforcement of accountability measures.* ***PA 12***
>
> *"In my view, accountability in FSHS policy implementation is shaped by a collaborative effort involving government authorities like the Ministry of Education and the Ministry of Finance, regional directors of education, school heads, teachers' unions, and community leaders. These actors work in tandem to ensure that FSHS is effectively managed and remains accountable."* ***ECSO 1***
>
> *"The design and implementation of AS for FSHS in Ghana involve a multifaceted network of actors. Alongside government bodies like the Ministry of Education and GES, NGOs and CSOs focused on education, parent groups, and students themselves play pivotal roles in upholding accountability within the FSHS system. It's a collective effort."* ***ECSO 2***

These responses illustrate the diverse range of actors involved in the D&I of ASs for the FSHS program in Ghana, showcasing the collaborative nature of this educational initiative. Governmental entities as stakeholders are accountable for ensuring that education policies, inputs and funds are well distributed across all educational units. This makes them owe a responsibility in provision and supply of all educational inputs and resources. They are accountable for providing oversight and monitoring of school operations, including teacher performance, student learning outcomes, and resources management in the schools.

5.2.1.2 School administrators

School administrators are responsible for judiciously managing the day-to-day operations and all inputs (resources) by the school authorities under the FSHS policy. Their role includes ensuring that schools are well-run, that teachers are trained and supported, and that students

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receive the education and resources they need to succeed. Also, teachers are responsible for delivering high-quality education to students under the FSHS policy. Also, their role includes teaching, mentoring, and coaching students, assessing student progress and providing feedback, and working collaboratively with teachers and other stakeholders to improve teaching and learning.

The respondent offered their views in the following way:

> *"... usually, we are required to submit a request to either the ministry or GES for whatever items that we may need... When you submit orders, the items you've requested will then come in regularly, and when those items are ready and available for the distribution from GES or the government, those items will be supplied to your school. Sometimes these items which the school may need but will come in later than you could expect, and sometimes too, they may not come at all...for accountability purposes, the items will usually come with a GES guideline to receive those items at the stock. I check the items received with the guide provided, which will be picked for auditing, and I get to involve all the heads who matter in redistributing these resources.* **ST/H 8**
>
> *The resource is disbursed from our end for all the training programs and teaching activities inside and outside our schools, the monitoring, and all other activities undertaken by our unit. For accountability, I also have a monitoring team to check the budgeted figures and the actual occurrence on the grounds.* **MGF 7**
>
> *I think teachers and school administrators have a direct impact on the design of assessment structures. They provide valuable input on the practicality and effectiveness of these mechanisms. For example, they often participate in pilot programs and offer feedback on how assessments and reporting can be improved to better serve students and educators.* ***ESCO 3***

In this regard, the respondent's opinion is that after a school has received the resources; be it financial and non-financial, control activities go on behind the scenes to ensure judicious use of the resources while achieving accountability. Anytime educational inputs are received, the school does internal control checks to aid the redistribution to all those units with the school who might need that input in question. These arrangements give rise to some level of internal and external accountability between the school authorities, PTA, teachers and some governmental actors like MoE and GES. From this assertion it can be inferred that school administrators are accountable to their employer and the all-other actors who matter for ensuring that schools are operating effectively and efficiently. They are accountable for

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ensuring that teachers are meeting their responsibilities, that students are receiving high-quality education, and that school resources are being used effectively. Teachers on the other hand, are accountable for providing high-quality education to students and for ensuring that students are meeting learning objectives. They are accountable for monitoring student progress and providing feedback, for adhering to educational standards and guidelines, and for collaborating with other teachers and school administrators to improve teaching and learning.

5.2.1.3 Beneficiary actors

The respondents indicate that beneficiary actors are important stakeholders' groups in promoting sustainable quality education under the FSHS policy. Their role includes supporting student learning, they do this by communicating with teachers and school administrators about student progress and needs, and participating in school activities and events. For instance, community leaders and civil society organizations play an important role in promoting SQE under the FSHS policy. Their role also includes advocating for education access and equity, supporting school initiatives, and providing resources and support to schools and teachers. Each stakeholder has a unique set of responsibilities and opportunities to contribute to the achievement of the desired outcomes of the policy.

> *We are actively engaged in advocating for transparent and effective accountability structures. Often, we conduct research and publish reports highlighting areas where improvements are needed. We also collaborate with government agencies to develop and implement accountability policies that align with international standards. Additionally, we engage with communities and parents to raise awareness and encourage participation in the design and monitoring of these structures.* ***ECSO 4***

Parents and students are responsible for supporting student learning and for providing feedback to teachers and school administrators about student progress and needs. They are accountable for ensuring that students are attending school regularly and for supporting school initiatives and activities. Community leaders and civil society organizations are responsible for advocating for education access and equity, for supporting school initiatives, and for providing resources and support to schools and teachers. They are responsible for monitoring school

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operations and for providing feedback to education authorities about areas of concern and potential areas for improvement.

5.2.2 How stakeholders are involved in D&I AS and processes

The roles of the various stakeholders under the FSHS policy in Ghana are interrelated and have a significant impact on the attainment of sustainable and quality education. Here are some ways in which their roles are interrelated:

First collaboration; each stakeholder has a unique role to play in the education system, and collaboration between stakeholders is essential to achieving the desired outcomes of the Free SHS policy. For example, teachers, school administrators, and government officials must work together to develop and implement effective AS that promote SQE. Also, effective communication between stakeholders is essential for ensuring that everyone is aware of their responsibilities and for addressing any issues or concerns that may arise. Communication between teachers and parents, for example, can help to identify areas where students may need additional support or resources.

Again, each stakeholder must be willing to provide support to others in the education system to achieve sustainable quality education. School administrators and government officials, for example, must be willing to provide resources and support to teachers to enable them to deliver high-quality education to students. Each stakeholder must be accountable for their actions and contributions to promoting sustainable quality education. Government officials must be accountable for providing adequate funding and resources to support education programs, while teachers must be accountable for providing high-quality education to students.

These interrelated roles of the various stakeholders have a significant impact on effective collaboration, communication, support, and accountability to achieving the desired outcomes of the policy. For example, if teachers are not adequately supported by school administrators and government officials, they may struggle to deliver high-quality education, leading to poor student learning outcomes. Similarly, if government officials do not provide adequate funding

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and resources, schools may lack the necessary infrastructure and materials to provide high-quality education. On the other hand, effective collaboration and communication between stakeholders can lead to more efficient and effective use of resources, better teacher training and support, and improved student learning outcomes. When each stakeholder is accountable for their actions and contributions, it can promote transparency and trust in the education system, leading to greater buy-in and ownership of the Free SHS policy.

Education policy makers play a vital role in ensuring accountability in the education system. They have the responsibility to design and implement effective AS that promote sustainable quality education. By creating mechanisms to monitor and evaluate educational initiatives, policy makers can assess the effectiveness of programs, identify areas for improvement, and ensure that resources are utilized efficiently. Through transparent reporting and disclosure practices, AS provides stakeholders with the information needed to make informed decisions and hold education providers accountable. Policy makers must prioritize accountability in order to foster an environment of trust, transparency, and continuous improvement, ultimately leading to the achievement of sustainable quality education for all.

> *"... we have a crucial responsibility in designing and implementing accountability structures that foster sustainable quality education."* – **ECSO 4**

The finding emphasizes the crucial role of education policy makers in designing and implementing AS. Policy makers play a vital role in shaping accountability mechanisms to support sustainable quality education.

5.2.2 Essence of actor engagement in the accountability processes

The respondents present that necessary steps must be taken by both the school management and the beneficiaries to make the school environment conducive to their stay. Thus, they recommend that a supportive learning atmosphere be created, a regular interaction between the school management and parents with foster accountability. Student behaviour is regarded as a major consideration under the SQE. The proper use of infrastructural and learning aids, coupled

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with judicious use and management of time extensively by the students, will contribute to their performance and the general education outcomes in the country.

Parents should improve their support systems and direct supervision and monitoring of students' performance. The respondents presented that:

> *"... stakeholders and all well-meaning Ghanaians are calling for reviewing this policy. Because most of these stakeholders are not involved and if this trend continues, most of these stakeholders will sit aloof with their meaningful contributions.* **PA 2**
> *"Recently I heard the Ministry of Finance call on the parents who are able to afford to pay out some fees. If this responsibility is on the government, we may not get the quality. All those who have better inputs may just be aloof and not contribute anything…"* **ECSO 3**

In the quest to achieve SQE through an appropriate structure of accountability, non-engagement of actors who might matter most can disrupt account giving processes targeted at obtaining transparency and good governance on the side of those charged to provide accountability, which can lead to a policy failure.

> *"…, parents feel education is free and so they are not taking any responsibility at all. I think there is no nothing free with this, except with tuition and some other items. Most parents do not know their role, but they need to feed their wards before they come to school, buy them pens and other educational materials that are not part of the FSHS items".* **MGF 7**

The voice and opinion of the beneficiary and the teachers are largely absent in the discussion of promotion under the FSHS policy. This is because an attempt by the school or the teacher to repeat due to non-performance the learner tends to lose the position of the policy to the point when the three-year term is expired. Although this may seem to draw the learner to put out their best to better performance, it can also threaten the quality and accountability in the education system since some stakeholders, as stated, are hardly allowed to voice out and fear losing the state of policy at a point.

Objective 3 Explore how these AS influenced the attainment of FSHS policy and its contribution to the achievement of SQE.

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5.3 Contribution of AS to FSHS policy and SQE

Within the framework of this study, objective 3 examines how AS have influenced the attainment of the FSHS policy and by extension, their contribution to the realization and enhancement of SQE. At the heart of this exploration lies the question how these AS have shaped and contributed to the achievement of SQE? In dissecting this complex question, two prominent themes emerge: expanded educational opportunity, and enhanced educational excellence.

5.3.1 Expanded educational opportunity

Under this theme, it encapsulates various components contributing to a more inclusive and equitable education system. This is evident from the following major codes; improved access, enhanced enrolment, equity and inclusivity. From the codes, unfurls profound transformation in the opportunities that are available to the learners within the educational landscape. Participants' voices reverberate with phrases like significantly improved access to education and a surge in enrolment. For instance, a participant indicates that the removal of financial barriers coupled with the right AS, the policy has contributed to boosting access to education to all and sundry, especially for economically disadvantaged students.

> *"...I believe that we have seen significantly improved access to education and robust accountability mechanisms. The removal of financial barriers means that more students from economically disadvantaged backgrounds can enrol in senior high schools. Accountability reports have shown an increase in enrolment rates, especially in rural areas". **MGF 7***

From the responses given, the removal of financial barriers plays a role in unlocking educational gateway. With robust accountability mechanisms it dismantled economic barriers that had previously deterred students from economically disadvantaged backgrounds from enrolling and benefiting from this policy.

Also, with enhanced enrolment, it paints a striking picture of increment in student enrolments. The respondents indicate that there is a surge in enrollment rates, particularly in rural areas, highlighting the direct link between effective policy implementation and increased participation in secondary education. They further indicated an impressive 11% increase in

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enrolment was observed the year following the policy's introduction in September 2017 and this rate keeps changing year on year.

> *"Since the implementation of the policy, we've actually witnessed a notable surge in student enrolment, from our reports highlight the correlation between enrolment numbers and the effective implementation of the policy, After the implementation in September 2017, enrolment increased by 11% in that year and we continue to see more successes. ... this means that more students are now having access to education, particularly those who might have been previously excluded due to financial constraints".* ***ECSO 3***

According to a participant, the accountability mechanism has played a vital role in promoting equity. Thus, with rigorous checks and balances, the policy guarantees that no students, regardless of their socioeconomic background, are left behind.

> *"... accountability mechanisms have played a vital role in promoting equity, ... the policy has ensured that students from all backgrounds have an equal opportunity to access quality education".* ***MGF 5***

The FSHS policy and its accountability mechanisms have played a pivotal role in promoting these values. By ensuring that students from all backgrounds have equal access to quality education, the policy addresses equity issues.

5.3.2 Enhanced educational excellence

Shifting the focus to enhanced educational excellence, this theme is evident through the following codes; quality improvement, improved learning outcome and monitoring and evaluation. The ultimate objective of the FSHS is to provide an equitable opportunity to all and sundry to access education. In a regard the participants' voice resonates strongly in favor of accountability measures instilled by this policy. According to them, measures like quality improvement and improved learning outcomes serve as the driving force essential for attainment of excellence in the educational landscape. They resolved that; schools are no longer just centers of rote learning but have evolved into dynamic environments where quality of education takes a center stage. This is to say that teachers and school administrators are no longer passive observers, they have become actively engaged in their professional development, seeking ways to evaluate teaching quality. Following this, monitoring and evaluation as a relevant mechanism to measure educational outcomes.

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> *"Accountability measures have pushed schools to focus on quality improvement. Through monitoring and evaluation, schools are now more attentive to the learning outcomes of students.* ***ECSO 5***
> *Teachers and administrators are actively engaged in professional development, leading to better teaching quality and ultimately improved educational quality".* ***ST/H 12***

From the above statements the respondents indicated that accountability measures which are embedded in the policy have incentivized schools to prioritize quality education. Through rigorous monitoring and evaluation, educational institutions have become more attentive to students' learning outcomes. Additionally, the participatory approach of school level managers echoes the commitment to fostering a rich and rewarding educational experience resulting in higher teaching quality and, subsequently, enhanced educational quality.

Also, some participants remarked, learning outcomes have witnessed a remarkable transformation. They resolved that student academic achievement has soared. And the credit for this commitment to quality is jointly attributed to policy's unweaving commitment to quality education and robust AS. These structures ensure that resources are haphazardly disbursed but are meticulously allocated to support teaching and learning, aligning financial investments with educational progress.

> *"As an educator, I've had a front-row seat to the profound changes brought about by the Free Senior High School policy. It's not just about access; it's about the quality of education we are giving to the students. The outcomes that we have witnessed are remarkable, and students' academic achievements have grown. For example, the results in the West African Senior School Certificate Examination (WASSCE) over the years speak volumes. We've seen a significant upturn in the performance of our students, a testament to the policy's commitment to quality education."* ***ST/H 10***

> *"The data speaks for itself. Learning outcomes have seen a noticeable improvement. Students' academic achievements are better, and this can be attributed to both the FSHS policy's commitment to quality education and the accountability structures that ensure resources are effectively allocated to support teaching and learning".* ***ECSO 1***

Moreover, the participants remarked that monitoring and evaluation are indispensable components that contribute to the sustainability of the FSHS policy and, by extension, SQE. Regular assessments have been pivotal in identifying areas needing improvement, which, in turn, inform policy adjustments. This adaptive approach ensures that the FSHS policy remains

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aligned with the changing needs of students and the education sector, thereby contributing to its long-term sustainability.

This was best presented and explained by a respondent that:

> *"… The free SHS come to remove costs for all does who can't afford education now…. the new system of education is to help meet international standard because of the shortcomings of the first one, there are some few adjustments also been done on the secondary school level at least for the student to obtain Diploma …you the goal is to make education very much access to everyone devoid of the social standard of the parents or guidance. The result is to produce students who can make some impacts to society"* **MGF 5**

The respondents construct that the FSHS policy is in line with the international goals and, thus, mainly it seeks to address the position of the SDG 4. Thus, the policy has been implemented to provide access for all, with no consideration of performance or cost and it is devoid of the social standard of the student's caretaker. It thus considers education as a fundamental right, without which human existence faces countless challenges.

5.3.2 How has AS promoted SDG 4 through the FSHS policy

With regards to how the policy has contributed to fulfilment of the SDG 4 under the AS, the theme that emerged from the responses was; enhanced global educational standard for access and equity. This was however, generated from the following codes; access and impact, and academic excellence, transparency and quality, and holistic education. These codes highlight the participants perspective on the FSHS policy's potential contribution to SGD 4, increasing access to education aligns with the broader international goals as well as the resource management structures. The respondents express that, implementing certain structures under the FSHS policy impacts SDG 4. This indicates that the respondents believe that the policy, when executed with the right structures, can effectively enhance educational access and equity, which are key components of the global educational standard. Further the respondents highlight that the adoption and application of structures associated with this policy actively promote transparency in financing arrangements, resources disbursement, sustained motivation of teachers, and the importance of capacity development and training.

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> *"... for me I see the FSHS policy can help Ghana to achieve the SDG 4. The implementation of these structures are very important increasing access to every student which are in line with the broader goals of SDG 4 ... and for me what I see is that when we adopt and apply the right kind of structures bring some fairness, and all the stakeholders get some benefits, for instance it will impact the funding structures…".* ***ECSO 4***

This suggests that the respondents see a direct link between the implementation of appropriate structures and positive outcomes for not only students but also those responsible for financing education. This statement underlines the interdependence of educational policy, structures and financial sustainability in achieving SDG4.

With the first code which is, alignment with broader educational standard, the respondents acknowledge and clear emphasis that broadening access to education, resonates with SDG 4. The participants see the FSHS policy as a valuable tool for Ghana to achieve the SDG 4, which focuses on quality education for all. They stressed that implementing the right structures of accountability, enables Ghana to work towards attaining international education objectives.

> *"When we implement the right structure of accountability it is obvious, we can work toward attaining international education objectives... Accountability structures are key to the success of the FSHS policy in promoting SDG 4. They enhance transparency in resource allocation, making education more accessible. By monitoring educational outcomes and ensuring high standards, we're not only increasing access but also improving the quality of education, which is essential for SDG 4. These structures also allow us to measure our progress, which is crucial for tracking our impact on reducing out-of-school children and enhancing literacy rates."* ***PA 7***

The respondent underscores the pivotal roles of AS in working towards international education objectives. These structures are viewed as essential to the success of FSHS policy in advancing SDG 4. They enhance transparency in resource allocation, making education more accessible, while also ensuring that educational standards are upheld. …..

> *"Accountability structures have significantly advanced SDG 4 through the FSHS policy. They've brought transparency to resource allocation and spending, ensuring equitable access to education. Additionally, by monitoring student performance and maintaining educational standards, we're promoting academic excellence, which aligns perfectly with SDG 4. These structures also help us track progress, making sure we're on track to meet the goal of reducing out-of-school children and improving literacy rates."* ***MGF 6***

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The respondent place highlights that AS have significantly advanced SDG 4 through the FSHS policy. These structures have introduced transparency in resource allocation and spending, ensuring that education is equitably accessible to all. By monitoring student performance and upholding educational standards, they promote academic excellence, which is directly in line with SDG 4's goal of quality education. Additionally, these structures help track progress, ensuring that the objectives are met.

> *"Quality education can be looked at from the improved outcome of what students do over here, are they get to where they are expected to be because it takes quality to get to where they have to be, in terms of what goes in teaching and learning, delivery, supervisions, discipline. For us in … senior high school, we are not only always talking about academic excellence as our watch we are also talking about values and character as well when all these falls in place"* ***ST/H1***
>
> *Quality is expensive; it comes with a cost, and planning to meet international standards to deliver on the educational progress and outcomes, the school must be transparent about their outcomes. For instance, a child in secondary education should compete with their colleagues from outside of the country without fear or panic. This will follow adequate investment into the educational sector.* ***MGF 4***

These descriptions seek to emphasize the quality education as expressed by the interviewees, goes beyond academic achievement. It encompasses values, character development, teaching and learning quality, delivery, supervision and discipline. In the context of SHS in Ghana, academic excellence is not the sole focus; value and character development character development are equally significant.

Additionally, the unwavering commitment of resources to academic excellence enshrined in the policy is closely monitored and upheld through the channels of accountability. The mechanisms for monitoring and evaluation ensure that the scarce resources allocated to the schools are judiciously used for their intended purpose and to the full betterment of the school. Again, it ensures that educational institutions maintain a steadfast focus on quality enhancement, ultimately leading to improved learning outcomes. The AS holds teachers and administrators accountable for their contributions to delivering high-quality education.

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5.4 Analysis and Discussion of results

5.4.1 Exploring Accountability structures in Ghana's FSH

In response to question one of the study***, what are the AS of FSHS policy?*** The study participants present that AS of the FSHS policy in Ghana include a range of actors and mechanisms. At the core, MoF and MoE contribute in resource allocation and distribution; MoE together with GES play central roles in overseeing and implementing the policy. Additionally, SMC and PTA contribute in day-day monitoring and support of the educational system and contribute further to accountability at the local levels. Accountability is maintained through resource allocations and expenditure monitoring.

One of the key components of the FSHS AS is the establishment of a monitoring and evaluation system to track the progress of the policy. This system involves regular monitoring and reporting of key performance indicators, such as enrolment rates, retention rates, and academic performance. The monitoring and evaluation system is also designed to identify and address any issues that may arise during the implementation process.

The accountability structure also includes mechanisms for feedback and complaints. This allows stakeholders to report any issues or concerns they may have with the implementation process, and ensures that these issues are addressed in a timely and effective manner. Additionally, there are also mechanisms for sanctions and rewards, which serve as incentives for stakeholders to perform their roles and responsibilities effectively.

The implementation of these AS under Ghana's FSHS policy demonstrates the commitment to ensure responsible and transparent practices in the educational sector. By engaging actors, such as school leaders, teachers, parents, and regulatory bodies, these mechanisms promote effective decision-making, resource management, and overall quality improvement in schools. However, it is essential to ensure that these structures are adequately resourced, properly monitored, and that the findings from inspections and audits are acted upon to address identified areas of improvement. Continued efforts to strengthen these AS will contribute to

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the success of the Free SHS policy and the achievement of quality education for all Ghanaian students.

The AS is designed to ensure that all actors are accountable for their actions and responsibilities in the implementation process, and that they are held to the highest standards of transparency, efficiency, and effectiveness. The D&I of the FSHS AS is critical to the success of the policy in achieving quality education outcomes. These AS are designed to ensure that all stakeholders are accountable for their actions and responsibilities in the implementation process, and that they are held to the highest standards of transparency, efficiency, and effectiveness.

> *"The Ministry of Education and the GES play central roles, providing guidance and directives to uphold the policy's PTA and contribute to accountability through monitoring and support."* **ESCO 7**

Several studies have highlighted the importance of AS in the successful implementation of education policies. For instance, a study by Angrist and Lavy (1999) found that accountability mechanisms, such as SBM and PTA, had a positive impact on student learning outcomes in primary schools in Kenya. Similarly, a study by Takyi-Asiedu et al. (2019) found that accountability mechanisms, such as school inspections and audits, were critical in improving the quality of education in Ghana.

Furthermore, the importance of monitoring and evaluation systems in education policy implementation has also been emphasized in the literature. According to Ramanathan and Atkinson (2015), monitoring and evaluation systems can help to identify areas of success and failure in policy implementation, and can provide insights into how policies can be improved to achieve better outcomes. Similarly, a study by Taylor et al. (2016) found that monitoring and evaluation systems were essential in ensuring the success of education policies in developing countries.

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The actions that ought to be taken by the human actors have provided a structure to protect the limited public resources. Thus, this requires actors to provide a control system, AS (to work with a specific old structure in place or otherwise create a new structure) to ensure accountability and achieve sustainable quality education. Under the study, directors at the ministry of education, the GES, FSHS secretariat, accountants, teachers & Headmasters in various schools, and other actors are classified as Human Agency. The activities performed by these human actors include, among other things, resource distribution and utilization needed to support teaching and learning under the policy requiring an action characterized under the study as scrutinization, disclosure, transparency, and oversight practices aimed at achieving accountability and SQE. The assertions made is consistent with the argument by Agyenim-Boateng, et al. (2017) who posit that human actors require ontological security to cause or perform one action in a recurring pattern within an exists.

The study in response to research question two; ***how were these AS implemented?*** The study found that the implementation of AS within the FSHS policy involved a systematic mechanism through which these structures were put into action. The findings show how structured actor participation and communication were essential in accountability implementation. The MoE and GES provides policy guidance and directives, ensuring adherence to judicious usage of resources. SMC and other officers provide oversight and monitor school-level activities. PTAs also engage in oversight and support roles. Here accountability is attained and maintained through transparent resource allocations and monitoring of usage, supported by audits and reporting mechanisms.

The implementation of the FSHS policy in Ghana has brought about the need for a robust AS to ensure transparency, efficiency, and effectiveness in the implementation process. The AS for the FSHS policy includes a range of actors, such as the government, the MoE, school

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authorities, teachers, students, parents, and the public. Under the Free SHS policy in Ghana, these AS have been implemented to ensure responsible and transparent practices in the educational sector. These AS include school-based management, parent-teacher associations, and school inspections and audits. Each of these mechanisms plays a crucial role in promoting accountability and enhancing the quality of education.

School-based management (SBM) is a decentralization approach that gives greater decision-making power and responsibility to individual schools. It involves the active participation of school leaders, teachers, parents, and community members in the management and governance of schools. SBM empowers schools to make decisions regarding resource allocation, curriculum implementation, and school improvement strategies (Akyeampong et al., 2020). By involving various stakeholders, SBM enhances transparency and accountability in decision-making processes, ensuring that resources are allocated efficiently and effectively to meet the educational needs of students.

PTAs are voluntary organizations that bring together parents and teachers to collaborate in the management and development of schools. PTAs play a vital role in promoting accountability by fostering effective communication between parents and teachers, ensuring transparency in school finances, and monitoring the quality of education provided (Akyeampong et al., 2020). Through regular meetings and discussions, PTAs provide a platform for parents to voice their concerns, hold school authorities accountable, and actively participate in the educational process. This partnership between parents and teachers contributes to improved student outcomes and overall school performance.

School inspections and audits serve as external mechanisms to monitor and evaluate the quality and performance of schools. Inspections are conducted by education authorities or regulatory bodies to assess the adherence to standards, curriculum delivery, teaching practices, and overall

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school effectiveness. Audits, on the other hand, focus on financial management and the proper utilization of resources. These accountability mechanisms help identify strengths, weaknesses, and areas for improvement within schools (Akyeampong et al., 2020). By holding schools accountable for their performance, inspections and audits contribute to the maintenance of high educational standards and the effective utilization of resources.

To answer the third research question, ***why were these AS adopted?*** The study investigates the motivations behind the adoption of these structures. The study found adoption of AS within the FSHS policy was driven by several key reasons. Firstly, accountability ensures transparency and efficiency in resource allocation and utilization. It helps in tracking the effectiveness of policy implementation and resource distribution. Secondly, these structures promote stakeholder involvement and ownership, fostering community engagement in the education system. Also, AS were adopted to address concerns about the equitable delivery of quality education and to uphold the principles of good governance within the education sector.

> *"... it helps us track the effectiveness of policy implementation and resource distribution. Moreover, these structures promote actor involvement and sense of owning the policy, fostering engagement in the education system, ... accountability structures were adopted to address concerns about the equitable delivery of quality education and to uphold the principles of good governance within the education sector... ".* ***MGF 6***

The study uncovers that these structures were implemented in response to various factors, including the demands of international development goals UN SDG 4, GES regulations, best practices within the teaching profession, and the delegation of political powers and authority. The study's findings illuminate the "why" behind the adoption of these structures, linking them to both global and local imperatives. The study's findings effectively address objective one and the research questions by offering a thorough examination of the characteristics, implementation, and motivations behind the ASs within the policy. They provide a nuanced understanding of how these structures operate within the context of Ghana's education

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landscape, contributing valuable insights to the discourse on educational accountability and policy implementation.

5.4.1.1 The role of actors in D&I processes of AS

The study sought to investigate the structures in the accountability processes for achieving SQE under the FSHS policy, the first and second objectives. The study found that the structure of the policy induces a two-directional vertical accountability structure (upward and downward) and horizontal ASs. As shown in the Table. 5.5 below, we found that there are internal structures of accountability within the school and educational sector and external structures of accountability which come from other actors whose' operations flow outside the activities of the educational sector. The latter comes from external parties demanding accountability from either the school or the implementers of the policy.

Based on the responses obtained from the study participants, it is evident that the concept of accountability spans across wide borders of internal and external structural arrangements in the educational system of Ghana and even the FSHS. Its connotation is complex and has a broad spectrum of meanings in the education sector because of the diversity of interest of the different groups of actors.

The respondents observed that the internal accountability structures are delivered either vertically or horizontally. As shown in *Table 5.5* below, the ASs that come within the school setting and the education sector, in general, are as follows; accountability delivered at the school's management level and student-staff. The study also identified internal auditing arrangements, staff-students, professional duty, and bureaucratic accountability structures evident from the study result. For instance, with the former management level accountability, the primary actors like the school management council, headmasters, parents, teachers, etc. were identified to either deliver or demand vertical accountability. This ASs ensures that the school delivers quality education; seek value for money (VFM), and achieves transparency.

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The structure also exists to ensure accountability by the human actors on the resource distribution and usage by the school management. This form of AS is characterized to have a low degree of control, and usually, it is difficult to sanction the actors such as the school's governing council.

> *"There is a school governing council off which I am a member of, and our mandate is to take policy decisions for the school to ensure that school produce quality outcomes …well with the FSHS policy in section or mandate has not change much we still have to ensure that the goal and aspiration of the school and the government is well attained in terms of efficient and the right use of all resource that comes to the school from whosoever…"* **ST/H 12**

Another internal structure was an accountability relationship between the students and the staff (student-staff accountability) and the teacher and the students (staff-students accountability). These structures that exist internally in the schools were seen to be delivered up/downwardly and horizontally. For instance, the schools' administration and management council are responsible for providing a supportive and conducive learning atmosphere. To deliver on this depends on effective governance and ASs. In ensuring accountability, the roles of human actors to provide the right resources and appropriate oversight in scrutinization, ensuring compliance, transparency, and others in the educational input and processes are appropriate steps to achieving SQE and accountability. Teachers will also have to respect and deliver based on their professional norms and ethics; students behave appropriately. Structures raise essential policy issues because accountability reduces as governance practices become ever more complicated (Agyenim-Boateng et al., 2017). Brinkerhoff (2004) argues that answerability, or the obligation of public officials to provide information on actions and justify these actions to oversight actors, is the essence of accountability. The justification of actions by the human actors is in a bi-directional demission in exchange of information between accountable actors and those in positions of oversight. It thus gives rise to the action of reciprocity and duality of structures (Giddens, 1983) in the pursuit of accountability.

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In order to account for SQE, the respondents presented that it starts with a good D & I curriculum, monitoring and training of teachers. This can best be achieved if the actors consider partnerships arrangement and collaborative efforts among themselves. This is as put by the respondent:

> *"For us here accountability begins with curriculum development, training of the teachers at the regional level for them to also train the others at the district and the local levels. There is a monitoring and evaluation team that goes around to…"* **MGF 7**

> *"As part of the package of the Free SHS there are some interventional programs …"* **ST/H 12**

The school administrators have confirmed this assertion that it is essential to take up training programs and sustained interventional programs. Thus, teachers ought to receive sufficient training needed to equip them with the right set of skills and techniques to aid delivery on their mandates and be accountable.

Also, it is evident with the responses of the research participants that partnership and coordinated efforts of actors is relevant to the distribution of all educational inputs and other teaching and learning supporting aids. The redistribution of these inputs ought to be made domestic, especially when it has to do with the kitchen inputs, it is also essential to involve the head of academics when it has to do with Teaching Learning Materials (TLMs) and the heads of departments. The reason is to allow for adequate supervision and control.

> *"Anytime these items are received, personally ensure that they are redistributed to all those who might need these items, so I ensure that I call on the domestic headmaster when it has to do with the kitchen inputs and involve the head academics when it has to do with TLMs, I include the heads of departments. This is after thorough checks have been done with all the items with a checklist that comes from the education office".* ***ST/H1***

In a similar vein, effective delivery of a successful policy requires the cooperation and coordinated efforts of the human actors to pursue the common goal of sustained quality education and accountable governance with resource utilization. This assertion is supported in literature that achieving sustainable quality education is a shared responsibility. It is often

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within the collective efforts of all stakeholders (Paletta, 2019) to act responsible and responsive in their respective roles.

Table 5.5 SQE Accountability Matrix

Structure of accountability	Strength of AP	Upward Vertical	Downward Vertical	Horizontal
Internal	High Low	School management level Student-Teacher	Bureaucratic Teacher-Student	Internal Audit Peers/Professional
External	High Low	Representative Societal (media, CSOs)	Legislative Political	External Audit Reputational

Source: (Developed by Author in line with the data and was guided works of Lindberg, 2013)

From a critical realist perspective, accountability is null and void when nobody knows who is responsible, … and thus, there must be a human agency (an actor) who receives and is held accountable for an excellent outcome or otherwise. The human actors are best looked at from two strands, an "*accountor*" and an "*accountee*"; however, their actions and interaction that will bring about the reasons to be accountable will occur in a domain, thus, in the school setting. Based on these five pillars, we discuss how to attain accountability targeted at achieving SQE. First there is a need to consider the activities of all the human agencies, which in effect warrants the need to rely on an actor who should give account on the resources made available by or to them under the FSHS policy. The actor ought to act as a knowledgeable agent of the principal and must understand the systems of and the structures of the policy. This points to the second pillar, which greatly concerns responsibilities or theoretical domain subject to accountability; in this case the domain is referred to the context in which an actor ought to seek or give account. It can be the follow and use of a particular resource from the government through the implementer to the school management to the students. Thus, it could be a politically appointed actor.

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Thirdly, the actor to whom the other actor in this context the agent holds in trust some resources for and as a matter of necessity give account to the actor who gave out the resources or better still own and/or place in the authority to scrutinize the activities of the agent, demand transparency, and ensure accountability. The principal should act as a knowledgeable principal. The structures, systems, and rights of the principal require the "accountor" or the agent to inform and explain/justify their decisions and actions. Also, the right of the principal to sanction agents comes necessary, especially when the former fails to inform and explain/justify decisions regarding their actions and inaction to the latter.

5.4.2 Role of actors in design and implementation of AS

In examining the role of various actors in the design of AS within the FSHS policy in Ghana which is the second objective of this study, it becomes evident that multiple stakeholders contribute to the development and refinement of these crucial mechanisms. The collaborative nature of this process ensures a well-rounded and effective accountability framework.

The design of AS within the FSHS policy is a collective endeavour involving a spectrum of actors. While the MoE and the GES provide overarching guidance and policy direction, the primary responsibility for the design of these structures is distributed across a diverse set of actors. This includes educational experts, school administrators, PTAs, community representatives, and even students, among others. Each actor group brings its unique perspective and expertise to the table. These actors play a crucial role in both designing and implementing accountability structures and processes within the FSHS policy. Their involvement is characterized by collaboration, consultation, and active participation at various levels.

The engagement of diverse actors in the D&I of AS within the FSHS policy is pivotal for several reasons. Firstly, it promotes inclusivity, ensuring that a wide array of perspectives and needs are considered during the design phase. As pointed out in our interviews,

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> *"Involving various stakeholders guarantees that accountability structures are contextually relevant and responsive to the specific challenges and demands faced by different schools and communities."* **ECSO 6**

Moreover, the collaborative approach fosters a sense of ownership among actors when their voices are heard and allowed to make some level of contributions to the policy. This is essential for the long-term sustainability and effectiveness of the accountability mechanisms.

A representative of PTA, emphasized,

> *"When actors actively participate in the design process, they feel a sense of responsibility for its success. This leads to a collective commitment to ensure that accountability processes are robust and that they contribute positively to the quality of education."* **PA 13**

Additionally, the involvement of actors such as PTAs, community representatives, and students underscores the principle of democracy in educational governance. It allows for the inclusion of voices that are directly affected by the policies and practices associated with the FSHS policy. A parent, noted,

> *"... incorporating the perspectives of students and parents, for example, helps in creating a more student-centered and family-oriented education system."* **P 12**

In essence, the D&I of AS within the FSHS policy exemplifies a collaborative, multi-actor approach. This approach enhances the relevance, ownership, and democratic values associated with these structures, ultimately contributing to the policy's overarching goal of achieving SQE in Ghana. Structures of accountability under the FSHS policy, among other things, were identified and explained as the systematic engagement between all the actors that matter to achieve the goal inherent in the FSHS policy. This systematic engagement includes, among other things, actor participation and inclusivity, and structured democratic voice of all actors, and other forms of actor arrangements. In this regard, the structure is not to be conceptualized as a barrier to human action but as an essential medium to produce expected outcomes of accountability, sustainable quality education in aid to developing the country's human capital.

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This assertion is consistent with Agyenim-Boateng et al. (2017), who argued that structure shapes agents' practices, but agents' practices constitute and reproduce structure. This usually will spring from the motivating factor that cause the human actors to change their behaviour, habits, policies, and social life. A more specific implication of what motivated the change from a fee-paying SHS to an FSHS policy is significantly fuelled by gaining political dominance or international recognition in fulfilling SDG 4, which Giddens best explains as structure of domination.

In line with gaining structural domination, the funding arrangement of the FSHS is highly characterized by political influence, whereby financing of the policy is done solely by the central government. This has created a problem for both implementers at the national and the school level pursuant to the rise in enrolment, necessitating the need to double tracking and other structural challenges like stressful teaching and making of scripts and other staff members not acquiring the needed rest and vacation. Some other challenges identified are delay in supply of needful educational inputs and inadequate infrastructures; all these come as a threat to achieving the goal inherent in the policy and thus accountability. However, this situation creates both signification and legitimation gaps where the interest of all human actors ought to be considered or face reality with them, reproducing new ontological security. With aims of attaining the SQE and accountability, all the three structural dimensions as highlighted above become essential for consideration in the pursuit. This confirms the argument by Giddens (1984) and Agyenim-Boateng, et al (2017), that, in an attempt to achieve accountability, it is essential for social context to draw on the essence of signification and domination dimensions of structuration. However, in order for the structure of legitimation to take form, it is vital to depend on the other two forms of structures highlighted earlier and similarly the structure of signification and domination need the structure of legitimation to take form. However, it is

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noteworthy to put out that findings in the context of FSHS policy implementation and accountability structures showed evidence of the following themes drawn and discussed in line with Giddens structuration theory.

These include and among others; structures of signification in terms of including all actors to bring on board their significant contribution, this however calls for structured actor engagement needed for the actor interactions, communication, and monitoring progress on the policy. Thus, for FSHS policy to be successful, one strong structure of accountability that ought to be implemented is structured actor engagement. Although, there are some engagements with some actors under the policy but this engagement turns out to unintentionally not include some actors. The study result showed that some beneficiary actors like parent, student and others are not included much in the accountability process. Contrary to these findings Smith and Benavot (2019), who studied the essence to improving accountability in education observed a missing link of the voice of actors charged with the day-to-day running of the school administration. The afore-mentioned structure is necessitated by structures of domination such as funding arrangement of the FSHS policy and resources mobilization and disbursement from the central government. With the notion to seek norms and concepts of accountability, structures of legitimation in the accountability process such as normative regulations peculiar to the educational context and the power to offer sanctions on actions and inaction of the human agents. In an attempt to make the right steps to achieve the goals inherent under the policy all actors should be given the needed attention to articulate the views and be responsible and responsive as accountability processes unfold. An inclusion of actors in the accountability processes aids overcoming the misuse of discretionary power in exercise of control by some governmental actors.

5.4.3 Influencing SQE through AS in the FSHS policy

In exploration of how AS have influenced the attainment of the FSHS policy and its contribution to achieving SQE which is objective three, the study uncovers a complex interplay

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between these structures and the policy's impact on education quality and access. The D&I of AS within the FSHS policy have played a relevant role in advancing the attainment of SQE. This impact can be attributed to several key factors. The government has introduced the FSHS policy to improve SQE under structured actor engagement and accountability arrangements, such as scrutinization, disclosure, and transparency of educational inputs and processes.

> *"… oversight practices and regular engagements … well both accountability and collaborative effort of the government and other stakeholders will improve our education system and targets of SDG 4 can be met…"* **ECSO 4**

The ASs associated with the FSHS policy also contributes and plays a crucial role in promoting the UN SDG 4, which focuses on ensuring inclusive and equitable quality education for all. Again, the interrelation between AS and the attainment of the FSHS policy's objectives, as well as their contribution to achieving SQE, is multifaceted and substantial. It is evident that these structures contribute significantly and impact various aspects of education in Ghana.

Firstly, the study found that the D&I of AS ensure transparency and efficiency in the allocation and utilization of resources within the FSHS policy. A respondent, highlighted in our interviews,

> *"Through these structures, financial resources are tracked and directed towards critical areas, such as teacher training, infrastructure development, and curriculum enhancement, all of which are essential components of SQE."* **MGF 2**

Secondly, the accountability mechanisms facilitate and increase enrolment rates, particularly among disadvantaged groups, thus contributing to greater access to education. A government official, noted,

> *These structures have allowed for the identification and removal of barriers that hindered students from accessing education, thereby aligning with the principles of UN SDG 4."* **MGF 7**

Moreover, the involvement of various stakeholders, including PTAs and community representatives in the accountability process, has fostered a sense of ownership and commitment to the policy's success. This grassroots engagement has furthered the policy's impact on education quality. In essence, the AS associated with the FSHS policy in Ghana have

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played a pivotal role in advancing the attainment of the policy's objectives and contributing to the achievement of SQE. These structures have promoted access, transparency, and stakeholder involvement, aligning with the principles of UN SDG 4 and ensuring that quality education becomes increasingly accessible to all Ghanaian students.

With the UN SDG 4 as the key context of this study, FSHS policy has been implemented to attain sustainable quality education. In regard to attaining this goal is the need for actor inclusivity in the D&I of structures of accountability. The essence of this is linked to the fact of not leaving any actor behind, this is to ensure that all actors are given a fair, equal and significant opportunity to make meaningful contribution to the policy and the way forward to attain accountability. Smith and Benavot (2019) argued that education is a shared responsibility that requires active engagement with stakeholders in education system development to contribute to real gains in educational outcomes and accountability. It reports on the essence of actor involvement and engagement in the D&I processes of these AS in the merit of attaining accountability and good governance. More importantly, the study concludes that the impacts of these structures and the proper engagement of all human actors merit the achievement of accountability and sustainable quality education. The justification thereon is that educational activities affect all and sundry in the society positively or otherwise the end effect affects the socio-economic of a country. Hence accounting for the progress in this context requires human actors to be responsible and responsive to one another for a specific action and within a particular structure. The assertion is consistent with Smith and Benavot (2019), who posit that the structures of accountability serve as a check and thus ensure equitable distribution of educational inputs, teacher rationalization and deployment (Giddens, 1993).

5.5 Theoretical perspective

In this section, the researcher tried to describe the modality of accountability structures as used under the structuration theory. The respondents construct that an organization of accountability is the “fundamental condition of social life”, which is evident in achieving SQE. Thus, the

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quest to implement Ghana's FSHS policy targets attaining quality education through a supportive learning environment guided with structured accountability and engagements with all those that matter.

This study emphasizes the duality of structures within the educational system, encompassing both internal (within schools) and external (government agencies, societal actors) structures. From the perspective of Giddens theory, he argues that structures enable and constrain human actions. In this context, both structures shape the actions of actors within the educational system.

The study underscores the active participation of various actors including: government agencies, school administrators, parents, students and among others, in the D&I of AS. The theory highlights the role of human agency in reproducing and transforming structures. This study reflects how actors contribute to the ongoing shaping of structures within the educational system.

The study also identifies the importance of transparent and efficient resource allocation and utilization, with actors such as school administrators, teachers, and parents responsible for ensuring accountability in these processes.

5.5.1 Structural significance of structured engagement

There is evidence of structures of signification that give meaning to meaningful interactions and communication by all actors to account giving. Thus, to achieve SQE, the respondents construct a need to consider a general interactive platform for all actors to contribute to the best of their potentials to support the attainment of the goal. Essentially, structured engagement and accountability processes coupled with supportive learning environments provided by governmental actors and other actors for SQE are evidence of significance with the justifications drawn by the study participants using the dimension of the duality of structure (Giddens, 1984). With a particular consideration of structures of significance, needful AS collaborative efforts of all the actors contribute to an improved education system. This points

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out the essence of providing a general interpretative scheme for the various stakeholder groups to communicate and interact with one another with a common objective of achieving SQE and accountability.

> "… *well both accountability and collaborative effort of the government and other stakeholders will improve our education system and targets of SDG 4 of education can be met*…" **ST/H 13**

> *"For education to become quality, all stakeholders need to come on board. Every stakeholder matters … must be involved, the responsibility doesn't lie just not on the government, teachers, parents, and even the community the school finds itself are all needed …"***PA 14**

In regard, an implication of a structured collaborative potential from among all the actors improves the chances to rethink how the policy ought to be executed. Thus, a structured actor engagement offers all stakeholders in the education sector an opportunity to be heard in the accountability processes to achieve both the national and the international goals (SDG 4). However, focusing on accountability, a non-engagement of actors that matter can disrupt account giving processes, leading to policy failure. An involvement of actors in pursuit of accountability and SQE is built on the premise that human actors are knowledgeable and thus understand the social systems of the FSHS policy and their probable role play in that regard (Enlund, Gerdin & Burns, 2011), they have the transformative capacity to make considerable difference and input to the FSHS policy.

> *"…the equal access to being part of the decision-making process, rather than the liking of the substantial decision … which satisfies governmental actors"*. **ECSO 7**

A structured AE and intrinsic support by all actors, especially the beneficiary and educator actors, given the opportunity and voice in the decision-making process and discussion toward achieving sustainable and quality education. It becomes a fundamental condition to seek accountability from and among all the actors. The assertion is consistent with Smith and Benavot (2019), who assert that an articulative view of all stakeholders in planning and evaluation processes and reshape accountability, strengthen the enabling environment, and increase the trust in the educational policy. In deeper insight, the study observed and presented

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that collaboration between all the actors in monitoring and evaluation processes, especially by governmental actors and beneficiary actors such as parents and the community, is essential to achieve the SQE and accountability. Also, these findings are supported by Sorensen (2012) who argued that demand for accountability is necessitated with the complexity and the growth in diversity of interest of different stakeholder groups. However, the complexity of interest presents the need to analyse to uphold collaborative efforts in the accountability process in holding the many governmental and other actors to account.

5.5.2 Structures of Domination in the accountability process

There is evidence of structures of domination concerning the power to hold resources (authorization and allocation) and thus distribute them to all those who may require utilising these resources. These resources are best referred to as educational inputs; examples include; human resources, teaching and learning material, and infrastructural resources mainly controlled and dominated by the government. Often the government is seen under the policy to exercise more authority on these inputs when it comes to distribution, monitoring and evaluation. In this regard, it can be explained that accountability under the policy will start with a government with discretionary power to make some decisions regarding authoritative and allocative resources.

> *"... the primary duty bearers of the right to education is the government, he owes it as a duty to provide better conditions for students and staff both teaching and non-teaching alike ..."* **PA 12**

However, the absence of structured engagement is seen as a problem, which begs whether the government's dominant role in the educational sector under the FSHS policy can lead to sustainable quality education and accountability with the inputs and processes. Evidentially, government and governmental agencies significantly dominate and champion the initiative needed to achieve the actual goal therein SDG 4.

The power to control the national resources to ensure the government dominates SQE. The dominant role of governmental actors will thus require strict monitoring from the citizenry in

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holding these actors accountable for the national resources available to them. This assertion is consistent with Bentham's principle, as cited by Lindberg (2013) that the more strictly the principal provides a watch on the agent, the better the latter is accountable.

> *"Under the FSHS government is a sole financier of the education system, and this impedes accountability and transparency… we don't even have an actually target to achieve with the FSHS policy"* **ST/H 14**

The dominance of the government in resource control can threaten SQE, especially concerning allocative resources (educational inputs). A situation where the government refused or had pressed with economic downturn may fail to provide the appropriate resources needed to provide quality and thus threaten the sustainability of the policy and for that matter obstruct accountability. This can also result from increasing or otherwise decreasing resources based on budgetary allocation and thus in turn influence the accountability based on their own presumption of what is right and acceptable because there seem to be no laid out modalities to pursue accountability and SQE. Contrary to this assertion is an argument by Bovens (2010) who posits that actors, especially governmental actors ought to uphold accountability as a virtue, and thus parliamentary system has to support the account seeking and giving processes. Thus, political actors have to be legally accountable to the citizenry, but due to some perspective and political affiliations governmental actors in turn rather considers political accountability, which in effect is to be rather loyal to their political appointee than to seek the interest of the general in attaining accountability. The dynamic nature of Ghanaian political structure affords the government will dominance in appointing more than half of its ministers from the parliament.

5.5.3 Structures of legitimation in the accountability process

There is evidence of structures of legitimation that give rise to normative regulations to deliver and sanction conducts**.** This was continued with structures of legitimation that generally focus on normative regulations and rules and thus, provide a basis to sanction the inaction of actors who will fail to do the work as expected by the principal.

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> *"Government only understands one language strike…We go on strike to seek and protect our interest …"* **ST/H 14**

Educational actors are held accountable through political processes, laws and regulations, performance evaluations, market competition, social pressure, and professional norms. The implication is that if actors are held accountable for outcomes beyond their control, they try to avoid risk, minimize their roles, and/or adjust their behaviour in either unintended ways to protect themselves or intentionally create a new approach in their favour. In most cases, actors within the educational sector tend to demand what is due them or even seek their interest through strike actions. These tools, like a demonstration by students, draw the government attention to the legitimate claims of these actors and thus be accountable and deliver on their mandate. In pointing out indicators of increased accountability under the policy, the role and demand of accountability from actors in the schools setting (mainly, teacher, non-teaching staff, among others) and citizenry alike remain the appropriate approach to achieving transparency and value for money from the government. To this end, the intention of this is to improve on the trust of critical elements of the policy to achieve quality education and help sustain the policy into perpetuity. In essence, based on these narratives, the government is required to make available adequate resources to measure and monitor processes on learning outcomes and eliminate any bottleneck in the pursuit of accountability under the policy.

The findings are in line with earlier findings Hopmann (2008) who argued that we are in the age of accountability because the concept of accountability is evident in all social services. He argued for multiply realities in the accountability processes which require no actor to be left behind. Further assertion by Power (2000) suggested the need to use societal audit and social actions to improve on accountable roles of service providers. Similarly, Supovitz (2009) concludes that achieving accountability is characterized by the excellent roles of citizens and taxpayers in demand that service provides to give account on the resources that they hold on behalf of these actors mentioned earlier. This gives indication of the legitimacy of all actors to

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demand accountability and ensure that there is transparency as and when resources changes hand under the policy; Supovitz (2009, p. 215) argued that "the public has the right to expect that its resources are being used responsibly and that public institutions are accountable for caretaking the public trust". In contrary view Smith and Benavot (2019) and Gur, Richard, Calkins, Chiavacci, Hansen, Bilker, ... & Gur, (2012) in the context of Turkey blame the inability of teachers to implement appropriate curriculum to rather influence the accountable roles and poor performance of national educational policy.

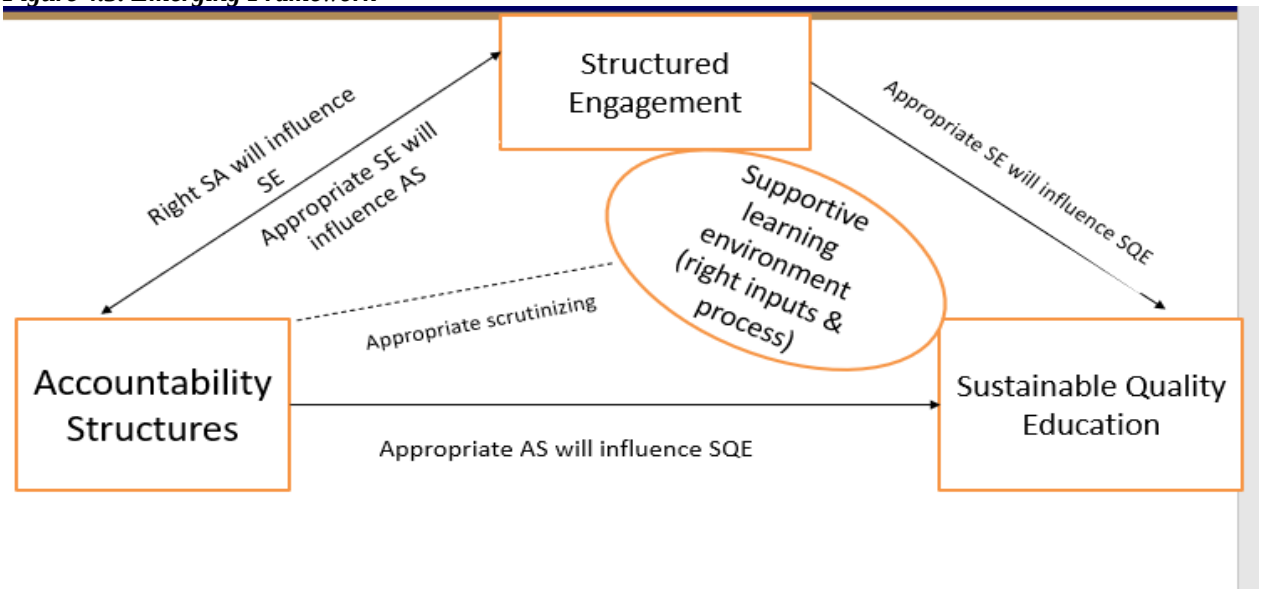
5.6 Emerging Framework

The studys' findings indicate an appropriate engagement with actors in the education sectors, which is explained in this study as structured engagement (SE) will contribute greatly to the attainment of quality education and that can also impact sustaining the education for years ahead. The SE will include; regular meetings among implementers of educational policies and all those who matter most. These meetings should include parents, teacher unions, the public and other relevant actors who are very relevant to contribute to accountability policy formulation. When actors are made to participate, they turn to rather embrace their own themes (Salmi, 2009) and this serves as a building block to attaining sustainable quality education. Thus, all the steps that ought to be taken by all the human agency, as stated by Giddens, structuration theory contributes to producing or reproducing the right kind of structure(s) needed to achieve SQE. In this study, the participants' perspectives that could be taken to attain SQE follows from an effective role-play of all actors who matter in the design and the accountability process.

INTEGRI PROCEDAMUS

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Figure 4.3. Emerging Framework



From figure 4.3 above, employing appropriate accountability structures influence sustainable quality education. Thus, human actors charged with the supervisory roles and resources to advance quality education can be asked to deliver accountability and transparency. However, a supportive learning environment can be created when actors are structurally engaged to contribute and monitor the presses. It is evident that when actors are appropriately engaged, they can perform their respective roles to help achieve SQE. Regarding structured actor engagement, the accountable roles of actors also affect the achievement of sustainable quality education. In order to eliminate all issues of mistrust, misapplication of resources, coupled with all other complications with the mobilization and utilization of resources with the right effort to provide a conducive environment for teaching and learning, has to be subjected to accountability processes. Thus, in creating a supportive learning environment to achieve sustainable quality education, the following accountability processes become essential; access to relevant data and flow of information, access to all resources and facilities necessary to aid their respective task.

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CHAPTER SIX

SUMMARY, CONCLUSION AND RECOMMENDATION

6.0 Introduction

The final chapter of this research considers the summary of the significant findings and the conclusion of the study findings. It also makes policy and future study recommendations to the policy, the education sector, and other research work. It also highlights the research limitations.

6.1 Summary of findings

In summary, the study found two-directional vertical (upward and downward) and a horizontal accountability structure under the FSHS policy. These forms of accountabilities are delivered in either internal or external structures. The centrality of achieving sustainable quality education is structured actor participation in the accountability processes; this is due to the interest of the human agency and their actions that can merit in (re)producing structures. The accounting giving process in the education sector is not limited to the students' performance and financial judiciousness. However, it encompasses a complex interest of ensuring and accounting in accordance with regulations. This complex interest is seen to emanant from SDG demands, GES regulation, best practice of the teaching profession and delegating of political powers and authority; actors in all rounds must be accountable for their action in the face of sanctions.

The UN SDGs prioritize the need to provide quality education to all, leaving no one behind. However, achieving this objective requires a structured and accountable arrangement with all relevant actors, including policymakers, educators, and stakeholders. The literature emphasizes the importance of accountability in promoting responsible and transparent governance practices, ensuring that resources are utilized efficiently and effectively in achieving value for money. Moreover, accountability structures are critical to every organization because of the agency problem, which demands answerability, blameworthiness, liability, and the expectation of account-giving.

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According to Giddens' structuration theory, accountability requires structures and systems to facilitate the account-giving processes. These structures and systems are necessary to control the actions and in-actions of all human actors in the educational setting. With suitable structures and systems in place, human actors are expected to be accountable to their principal and vice versa. The demand for accountability from actors also requires their involvement in accountability processes to enhance goal attainment. WHO emphasizes that accountability structures depict the framework to give account and provide clarity on the roles and responsibilities of all actors to account-giving processes. It sets out the right ways to facilitate the flow of information and reports on performance results, stewardship of funds, and all aspects of performance according to rules, regulations, and standards.

In Ghana's educational sector policy implementation, actor inclusion, and the structures of accountability, strong governance and accountability structures are critically necessary. There is a significant dependency on limited national resources and the issue of conflict of interest in policy implementation, making due processes crucial in achieving transparency and accountability. The demand for due processes to be followed in achieving transparency and accountability is significant to an unequal society like Ghana. In conclusion, the literature emphasizes the need for suitable accountability structures and systems to enhance governance practices, promote transparency, and ensure efficient and effective utilization of resources to achieve sustainable quality education.

As mentioned earlier, the following vital structures were identified under the policy, in line with Giddens structuration theory.

- Structures of signification in actor engagement (actor interactions and communication).
- structures of Domination in the accountability process by governmental actors.

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- structures of legitimation in the accountability process (normative regulations and sanction conducts).

The study identifies that a structured actor engagement is significantly required to keep the policy sustainable. Thus, a culture of interaction and communication between governmental actors and significant stakeholders like teachers, parents, and others will hold them accountable and responsible for their respective duties and roles.

A sufficient funding arrangement is arguably needed to keep the policy in place. Quality education requires sufficient funding. The sustainability of this quality provision rests squarely with regular and continuous funding of the policy into the foreseeable future—the concepts merit both the individual worker and the firm at large.

Giddens' structuration theory emphasizes the importance of structures in shaping human behaviour, while also recognizing that human agency can influence and change these structures. In the context of accountability in education, the identified structures of signification, domination, and legitimation are relevant to understanding how accountability processes are shaped by and shape these structures.

The importance of structured actor engagement and communication in ensuring the sustainability of policies has been highlighted in previous literature. For example, the stakeholder theory suggests that organizations should consider the interests of all stakeholders, including government actors, teachers, parents, and students, in making decisions and implementing policies. This approach can foster a culture of accountability and responsibility among actors, leading to better policy outcomes and sustainability.

Furthermore, the need for sufficient funding to support policies and ensure quality education is a widely recognized issue in the education sector. The resource dependency theory argues that organizations, including educational institutions, are dependent on external resources to survive and thrive. Without sufficient funding, policies may not be effectively implemented,

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leading to a lack of accountability and poor educational outcomes. The identified structures and their relevance to Giddens' structuration theory highlight the importance of considering the role of structures and human agency in accountability processes in education. A culture of structured actor engagement and sufficient funding arrangements are crucial for ensuring the sustainability of policies and quality education.

The concept of accountability in education has been widely discussed in the literature, with various scholars examining different aspects of accountability structures and practices. For instance, Mulgan (2000) argued that accountability in education should be understood as a social process that involves multiple stakeholders, including parents, teachers, students, and policymakers. Similarly, Vassallo and Camilleri (2019) emphasized the importance of accountability in improving educational outcomes, especially in developing countries.

In terms of accountability structures, several studies have identified different forms of accountability, including vertical, horizontal, and diagonal accountability (Bovens, 2007; Vassallo & Camilleri, 2019). The study by Abagre and Mensah (2021) adds to this literature by highlighting the specific forms of accountability in the FSHS education system in Ghana. Moreover, the study's emphasis on the centrality of achieving sustainable quality education through structured actor participation in accountability processes aligns with the literature on collaborative governance in education (Ansell & Gash, 2008; Klijn & Koppenjan, 2016). The literature suggests that effective collaboration among stakeholders can lead to better educational outcomes and improved accountability practices. The study's findings contribute to the literature on accountability in education by providing a nuanced understanding of accountability structures and practices in the FSHS education system. The study highlights the importance of involving multiple actors and considering a complex range of interests in ensuring sustainable quality education.

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6.2 Conclusion of the study

In conclusion, this study has journeyed through the intricate landscape of educational accountability within the context of FSHS policy. Through a meticulous exploration of accountability structures, the application of Giddens' structuration theory, and a keen examination of structured actor participation, several key findings emerged.

First, the study concludes that accountability in education is a multifaceted concept that transcends mere metrices of student performance and financial prudence. It encompasses a complex web of regulatory demands, normative guidelines, and the delegation of political authority. To ensure transparency and accountability, due processes must be followed, and actors at all levels must be answerable for their actions. It also revealed that without structured actor engagements and appropriate structures of accountability in focus and discussion of accountable roles of all actors in pursuit of SQE can obstruct accountability.

Also, based on the themes that emerged from the study, we established that this reflects the duality of structures, internal and external arrangements and they are delivered either vertical or horizontal structures. Some actors can use their resource contribution and role level to create structures that influence accountability. The study advocated for structured actor engagement to establish all stakeholders' capacity and contribution through appropriate collaboration and participation visa via AS are essential to attain SQE through FSHS.

The study resolved further educational actors are held to account through political processes, laws, regulatory frameworks, and localized internal and external approaches. The demand for and delivery of accountability under the FSHS policy considers performance evaluations of all those actors who exercise control on resources and have the authority and discretionary powers to make decisions. These actors are held accountable at the school level by different stakeholders, like the government, parents, pressure groups or the media, professional norms, and other actors who matter.

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The study also observed that providing quality education remains a valuable asset for every country's current and generations yet unborn, it thus, requires the full commitment of all actors. Also, different approaches and structures to accountability may be practical in some contexts and for some aspects of the education system under the policy under review. However, no one structure for accountability is always universally effective in a singular adoption to achieving sustainable quality education. Accountability for attaining SQE needs to emphasize and embrace a structured actor engagement and democratic voice. That is to say; an attempt to achieve accountability under the FSHS policy comes with ensuring more inclusivity and equitability to attain SQE rather than blaming individuals.

Last but not least, the study concluded that no signal structure of accountability is successful without a robust enabling environment that provides actors with the needed resources, capacity, motivation, and information to pursue accountability. In order to accomplish the larger shared aims and reasonable roles of all actors under the FSHS policy, policymakers must recognize actors' interdependence and work towards systems that incorporate mutual accountability approaches.

6.3 Recommendation

There are some recommendations based on the findings of the study. First, it is recommended for policymakers who might consider adopting a FSHS-like policy to be clear on what specific roles and responsibilities of all actors in terms of funding arrangements and the accountability roles. This is to enable all the actors to contribute their quota to support their ward(s) and help create a reasonable learning environment. This therefore should aid in demanding proper accountability to foster progress on the achievement of SQE. This is as argued by Paletta (2019) that there is a need to increase and strengthen collective responsibilities among all the actors, both internal and external actors. Thus, to improve on the trust and ensure accountability of the limited resources available to the education sector and the policy thereon. The motive is to go

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a long way to improve a lifelong learning outcome of the immediate beneficiaries coupled with sustained educational processes.

Second, there is also a need to rethink the funding arrangements to improve the account giving processes of the FSHS policy aiming to achieve the UN SDGs. Thus, the government ought to ensure that there is a sustainable and reliable source(s) of funds to finance the policy in collaboration with all the other actors. For instance, an endowment fund backed by statutes can be created just like the case of the UK, US, Germany, and ASIA. This is to aid in financing the short supply of infrastructures such as classrooms, laboratories, dormitories. It is also to sustain the teacher's motivation and cut down on delays in the supply of educational inputs.

Last but not least, there is also a need to establish effective monitoring approaches of the resources, and collaborate with all actors in ensuring accountability. As presented by Abdul-Rahaman, Abdul-Rahaman, Ming, Ahmed and Salma (2018), effective monitoring is required to trace the progress of the policy from time to time. To assess whom the policy is delivered on, set objectives of the FSHS policy. In terms of monitoring progress, all actors are needed, especially parents' ought to play a vital role in monitoring how the policy affects their ward positively or otherwise devise a critical supervisory role to ensure ultimate benefit from the policy. In a similar domain of monitoring, the OECD uses the PISA as a key approach to measure and monitor progress on attaining high quality education. According to Hopmann (2008) some key features of this structure of assessment include among other things; lessons drawn by government in policy orientation, design and reporting methods, literacy capacity of students to make use of the knowledge and skill acquired under the policy in problem solving.

6.4 Contribution of the study

The study makes the following contributions to practice, literature, and policy;

6.4.1 Contribution to Literature

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First, this research significantly enriches the literature on accountability structures for sustainable quality education within the context of Ghana's FSHS policy. It provides a comprehensive and nuanced exploration of the accountability structures, shedding light on their intricate operations, complexities, and impact on policy implementation. By focusing on the specific case of Ghana's FSHS policy, the study contextualizes accountability practices within the educational context of a developing country, recognizing unique challenges and opportunities. Furthermore, it incorporates empirical evidence from various stakeholders, including policymakers, educators, parents, and civil society organizations, deepening the literature by offering real-world perspectives.

Moreover, the research goes beyond analysis by providing practical policy recommendations grounded in empirical findings, aligning with the broader discourse on sustainable quality education. Additionally, the study's methodology, including qualitative interviews and thematic analysis, contributes to the methodological toolkit for studying educational accountability structures. Lastly, the integration of theoretical frameworks, such as interpretivist epistemology, subjectivist ontology, and balanced axiology, enhances the theoretical underpinning of the research, offering a reference point for researchers interested in applying these philosophical foundations. In summary, this research significantly advances our understanding of educational accountability, making substantial contributions to both theory and practice in the field of educational governance.

6.4.2 Contribution to practise

The study has practical implications for practitioners in terms of policy sustainability and funding arrangements.

First, by identifying the crucial role of structured actor engagement and communication, the study underscores the importance of creating an interaction among governmental actors,

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teachers, parents and all the other stakeholders. This however, can inform policy implementation strategies that promote accountability and policy sustainability.

Secondly, the study emphasizes the need for sufficient funding to support educational policies and ensure quality education is sustained. To serve as a guide for regulators to adopt the right approach to monitoring goal attainment in FSHS policy resource mobilization and distribution accountability processes. The result from this study goes a long way to encourage all actors, especially parents and donor agencies, to help contribute their quota to finance and support the learning environment and their wards, which should allow them in seeking accountability right from whosoever matters.

6.4.3 Contribution to policy

First and foremost, this research significantly enriches policy development in Ghana's educational landscape. It equips policymakers with empirical evidence and a comprehensive understanding of the accountability structures within the FSHS policy, aiding them in making informed decisions. Furthermore, the study offers practical policy recommendations aligned with the broader goals of sustainable quality education, providing actionable guidelines for policy refinement.

Moreover, by contextualizing the FSHS policy within the specific context of Ghana, this research contributes to the localization of global education frameworks, aligning national policies with international objectives. Additionally, the study underscores the importance of inclusivity in policy development and promotes transparency in resource allocation and implementation. Policymakers can leverage these insights to strengthen existing accountability structures and build trust among stakeholders.

Lastly, the research methodology employed offers a valuable methodological framework for future policy research, enabling policymakers and researchers to conduct similar studies or evaluate the effectiveness of educational policies systematically. In essence, this research significantly enhances policy development by providing evidence-based insights, actionable

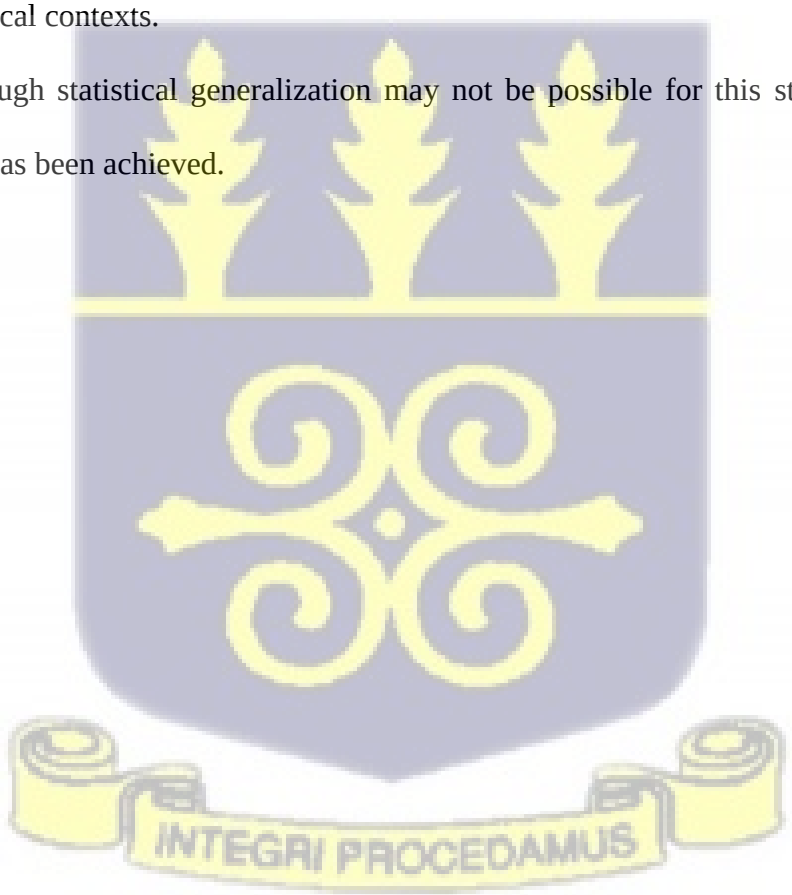
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recommendations, and a methodological blueprint for policy research, all aimed at advancing the quality and effectiveness of educational policies in Ghana.

6.5 Limitation of the study

This research examines accountability structures for sustainable quality education from Ghana FSHS policy. In an argument by Abdul-Rahaman, et al. (2018), the FSHS policy improves quality education and access to education quantitatively. However, this study used a qualitative approach to explore how the respondents construct quality under the FSHS policy and fulfil the UN SDGs. The study only considered a few actors: the MOE, GES, some SHS, CSO, and parents. It may be challenging to extend the findings from this study to the general population of the education sector in Ghana and even other parts of the world, probably due to different social and political contexts.

However, although statistical generalization may not be possible for this study, theoretical generalization has been achieved.



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APPENDIX

Interview Guide

ACCOUNTABILITY STRUCTURES FOR SUSTAINABLE QUALITY EDUCATION (SQE): THE CASE OF FREE SHS (FSHS) POLICY IN GHANA

Preamble:

Permission to record

Copyright waiver

Section 1 – Introduction:

- What is the name of your institution? (Optional)
- What position do you hold within this institution?
- How many years have you been working in this position?
- What is/are your main responsibilities?

Section 2 – General issues:

- In your perspective, how will you describe Ghana's current education system amidst the introduction of the FSHS?
- What is the focus of the FSHS?
- Are there any issues confronting the education systems currently and what are your thoughts on this/these educational issue(s)? (If there is, please highlight some few)
- In your opinion, what constitutes an effective and quality education (hints: what is quality education to you/your institution)?
- What will constitute sustainable education?
- How is resource disbursement done to the various schools, and what are the arrangement(s) for use. And what are account giving processes for these resources?
- How do you account for or measure sustainable quality education (SQE)?
- What changes do you think the FSHS education policy needs to make it better for years to come?

Obj. 1. Understanding the structures in the accountability processes for achieving SQE under the FSHS policy.

- What are the accountability structures of the FREE SHS policy? (**i.e. *in terms of resources, number of students admitted under the policy since its inception till date and how do you keep track of number of students that goes through the process till completion*)**
- How are/were these accountability structures implemented?
- Why were these accountability structures adopted?
- What are the barriers to achieving the objectives of the FSHS?
- Do you have any arrangements that you look up to in delivering your work?
- How is the FSHS policy funded and how is the funding accounted for and to who?
- What will lead to increasing or decreasing the funding for the FSHS policy?
- How do you account for the output of educational institutions and the impact of learning outcomes?
- How do you account for financial and human resources invested in education?
- What is your general opinion on access to education, participation, and progression under the education system?

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- How do you assess the learning environment and organisational management of schools?

Obj. 2. Exploring the role of the actors in the design and implementation of the accountability structures.

- Do you believe actors and stakeholders are important in the design and implementation of accountability arrangements (structures) and why?
- What are your thoughts about stakeholder engagement in the education sector now and how does this affect the future?
- How do you feel about closer collaboration with all other stakeholders, eg. MoE, GES, Teachers, CSO, media, parents, and students, etc?
- Which actors are primarily(key) involved in the design of the accountability structures?
- How and where are the stakeholders involved in the design and implementation of the accountability structures and processes?
- What point do you see yourself and ***your work (or your institution***) as purposeful in achieving SQE?
- What does it take to be acceptable in the delivery of your work toward attaining SQE?
- Are there any partnership arrangement in the education system in achieving SQE and who should be partnered in this regard?
- Why is partnership arrangement essential?
- How is procurement done in the sector?
- What is the role of the actors (stakeholders) in school projects and infrastructural development?

Obj. 3. Exploring how these accountability structures, influence the implementation of the FSHS policy and its contribution to the achievement of SDG 4

- Are you aware of the SDGs?
- What is your understanding of the SDGs and specifically SDG 4?
- How then will the FSHS lead to sharping and achieving SQE?
- How will/has accountability arrangement (structures) contributed in achieving the UN SDG 4?
- How has SDG 4 been promoted by the accountability structures?
- What do you believe are the main issues that the Free SHS policy should be focusing on now and beyond?
- Are these issues capable of impeding the progress of FSHS policy in achieving SQE and/otherwise and how?
- Based on these issues where do you think the FSHS stands for the future generation (Prompt: Does the policy stand to achieve the SDG 4).
- Thinking about quality and sustainability do you believe the government in general can always contribute the needed resources?
- How has the implementation of the FSHS contributed to the achievement of SDG 4?
- Why do you think that the FSHS policy will contribute to SDGs in general?

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- Does teachers have the pedagogical capacity (i.e., have they received the training and support to teach this group of students in this system?)
- Instructional resources (do they have all the necessary teaching materials and physical resources necessary to fully implement their pedagogical approach?)
- Do teachers have sustained motivation (do they feel their work is valued and appreciated?)
- Access to clear information (do they know what their responsibilities are and how to give an account for their actions)?

