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Educational and Public Accountability of Higher Education Institutions in Case of National Universities in Japan

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Abstract

Higher education institutions (HEIs) are now faced with profound changes which have diffused around the world. Owing to massification in higher education, crucial role in 'knowledge society' and marketization coupled with globalization, HEIs have been given more institutional autonomy in management. However, the increased autonomy has been introduced by exchange of strengthen external accountability to the society and the public through an instrument of evaluation, quality assurance and funding etc. Corporatization for national universities in Japan is also placed on this trend, although the transformation is considered a hybrid of education reform and public sector reform. Analyzing the activities and behavior of the stakeholders like universities, government and society, we will examine whether or not the new scheme would result in successful outcomes through accountability mechanism. Also a new framework for analyzing accountability of HEIs will be shown.

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1. INTRODUCTION

In 2004, Japanese national universities were transformed into national university corporations (NUCs). Each national university became a juridical public body separated from the central government, although the former position was just a branch of the Ministry of Education, Culture, Sports, Science and Technology (MEXT). The transition was implemented through the National University Corporation Act which was the enactment of the report entitled "New Vision for National University Corporations". The report indicates three reforming points: identifying the missions and goals of universities, defining the management responsibility and giving much autonomy in operations through adopting business management tools, and introducing a competitive mechanism among universities in addition to respecting more needs of students and business world. Evidently these principles have broadly appeared as new public management (NPM) or new managerialism on higher education reform in other developed countries (Alexander, 2000; Teixeira et al., 2004; OECD, 2004). These focuses are on result and customer-oriented, market mechanism, and devolution or decentralization (Hood, 1991; Pollitt, 1993).

The principles are fairly matched with the current situation in higher education in many developed countries. Fiscal stress and rising costs of social insurance by aging have brought about the constraints or decrease in funding for higher education. At the same time, as increasing student enrollments, public demands escalated and people call for increased responsiveness from universities. Accordingly government has left more and more costs of higher education to private markets and students, while encouraging universities to move towards public priorities through program and funding initiatives like performance funding. This means that academic and administrative activities in higher education institutions (HEIs) have become increasingly decentralized and controlled by results using market mechanism. However, it is noteworthy that academic autonomy in higher education might be conflicted with the principle of accountability for results, because NPM asks HEIs to measure not only financial but also performance against the quantitative targets. Although academic staffs in HEIs are traditionally accountable to the peers or professional associations, that is professionally accountable, their performance is not always measured in quantitative terms in a short period.

As Yamamoto (2004a) mentioned, corporatization of national universities has a greater element of public sector reform while the MEXT calls it an education reform (Toyama, 2004). In fact, the basic regulatory framework for the Independent Administrative Institutions (IAIs), which are semi-autonomous public bodies implementing public services (Yamamoto, 2004b), is applied to NUCs. The incorporation has dramatically changed the

system of national universities.

Therefore, to investigate the impact of corporatization on accountability and management in national university system gives an example to what extent the managerial approach in higher education does work and some lessons learned. There are however few studies on accountability and the outcomes of reform (Shin, 2010), while managerialism or marketization diffuses in higher education policy around the world (Harman, 2001). In fact, “(a)ccountability is the most advocated and least analyzed word in higher education” (Burke et al., 2004: 1). Besides, many authors focused on the reforming process such as incorporation or transforming funding system in higher education (Eades et al., 2004), not the impacts or outcomes.

From this perspective, in the second section, an analytical framework taking account of the character for HEIs is shown after describing the outlines of corporatization of national universities in Japan. The third section explains the emerging issues by corporatization on accountability. Then it is discussed how to cope with the issues involving paradoxes and resolve them. Finally, some conclusions and future research issues are mentioned.

2. ANALITICAL FRAMEWORK OF ACCOUNTABILITY

Corporatization of National Universities in Japan

Before incorporation, national universities were internal organizations within the government. Although academic staff in national universities had academic freedom in teaching and research, the organization structure, finance and operation were under a bureaucratic control, in other words, there was a straightforward vertical relationship in compliance with the procedural or input oriented and process regulations. By contrast, the corporatization transformed national universities into a separated independent body from the government while giving a greater freedom in management in exchange of introducing a management by objectives into the universities including academic works.

The relation between national universities and government was transformed from the hierarchical or simple principal-agent model (Holmstrom, 1979) within the ministry to be placed at an arrangement of multiple-principals and agent relationship (Bernheim and Whinston, 1986).

Resource management also changed. In the previous system operated as the Special Account for National Schools¹, financial management was line-item control, staff or personnel management was under the regulation for civil servants assured a life-long employment, and assets and debts were directly controlled by the Ministry as government assets and debts. NUCs have full discretionary power in allocating and using the operating

revenues including operating grants, a kind of block grant, which basically subsidizes the difference between current expenses and revenues like tuition fees. In other words, national universities have to manage the balance of spending and revenues, although in the previous system, they have just an obligation not to overspend the allocated money in terms of Spending Budget by the MEXT in accordance with line-item control. Now academic and administrative staffs are non civil servants who are subject to employment agreement. Term-employment and performance based pay are also available and actually adopted in some professional jobs like public relations. Assets are owned and debts have to be paid by NUCs, while basic infrastructure for teaching and research is funded by the government through a subsidy for capital expenditures.

On the other hand, on performance management, before corporatization, there was no need for national universities to prepare their strategic or medium-term plan, just to be complied with administrative laws and regulations in which described few targets on results. NUCs are now accountable for the medium-term goals to the public through the responsible minister. In order to accomplish the goals, each NUC prepares the medium-term plan, which is approved by the Minister of MEXT. NUCs are required to set the targets in the medium-term plan on enhancing the quality of teaching and research, improving the operations and their efficiency. Academic staffs no more enjoy teaching and research in the sheltered collegial world, because expected academic outcomes shall be described in the medium-term goals and plan, also their performance will be reported to the society through annual reporting and reviewed by the Evaluation Committee as in their operation and management results. In summary, the management system has been transformed as shown in Table 1.

Accountability in Higher Education

Although the term of “accountability” has multiple faces and meanings (Day and Klein, 1987; Stone, 1996; Trow, 1996; Mulgan, 1997; Behn, 2001; Vidovich and Slee, 2001), the concise definition would be “the obligation to explain and justify conduct” (Bovens, 2007:450). Of course, as Bovens maps, there are various dimensions of accountability. He indicates four types of accountability based on the nature of the forum, actor, conduct, and obligation (see Figure 1). Here the forum is the type to which the actor is required to render account. In higher education, there has been an increased emphasis on accountability in the 1980s and 1990s (McLenden et al.2006; Burke and Minassians, 2003), while it can be traced to college reputation ranking studies in 1920s (Brooks, 2005). The trend was caused by a global model for higher education, especially in public higher education (Marginson and Rhodes, 2002). The global trend has been significantly affected

Table 1. Transformation of Management

Management Area	Before incorporation	After incorporation
Organization	Hierarchy, Departmentalism	Mission oriented, Flexible
Performance	Compliance with regulations	Managing for results
Personnel	Seniority, Life-long employment	Performance and competence based, Term employment
Finance	Line item control	Block grant, incentive system
Facility	Departmentalism	Flexible and Sharing

by the new public management (NPM) in which HEIs are given more autonomy in exchange of strengthening accountability for performance or results (Amaral et al., 2003; Paradeise et al., 2009). The merge of institutional autonomy and accountability (Shin, 2010), which is adopted as performance based reforms like performance based funding, has been diffused around the globe owing to result orientation in public policy, the economic recession and increasing efficiency.

From this perspective, as Huisman and Currie (2004) showed, governance reform of public higher education system or institutions might be analyzed through the framework of transforming from professional to political accountability using the model by Romzek (2000). In practice, higher education is a tool of public policy due to the engine of economic growth and national competitiveness. However, as mentioned before, HEIs have a dual character other than public professional organization, whose focus is on public and professional accountability: the one is a public good for society and the other is a private good for students. In other words, public universities compete with private (non-profit and profit) universities to enroll more students and get much money from government, companies and the society. Accordingly, in order to analyze the total figure of accountability in higher education, we have to expand the perspective of accountability from focusing on political and professional dimensions to market or social forces (Burke et al., 2005).

The Accountability Triangle by Burke (2004:23) shown in Figure 2 which is an accountability model parallel to state, academic and market model by Clark (1983), is quite suitable to HEIs. Academic staff is accountable to their peer group or associations which is not directly responsible to the government. Professional accountability in HEIs is coupled with autonomy of faculty staff is under different control mechanisms. This means that the accountability traditionally has been embedded in the roles of academic staff in HEIs (Pettersen and Solstad, 2007). However owing to more and more dependency on the market or society and greater demand for performance improvement with less public money from the government, HEIs are increasingly accountable to state or government

Figure 1. Types of Accountability

- Based on the nature of the *forum*
 - Political accountability
 - Legal accountability
 - Administrative accountability
 - Professional accountability
 - Social accountability
- Based on the nature of the *actor*
 - Corporate accountability
 - Hierarchical accountability
 - Collective accountability
 - Individual accountability
- Based on the nature of the *conduct*
 - Financial accountability
 - Procedural accountability
 - Product accountability
- Based on the nature of the *obligation*
 - Vertical accountability
 - Diagonal accountability
 - Horizontal accountability

Source: from Bovens (2007)

and market. Consequently, HEIs is located at the triangle forces, although the dominant force or accountability will vary from time to time or depend on the surrounding situations.

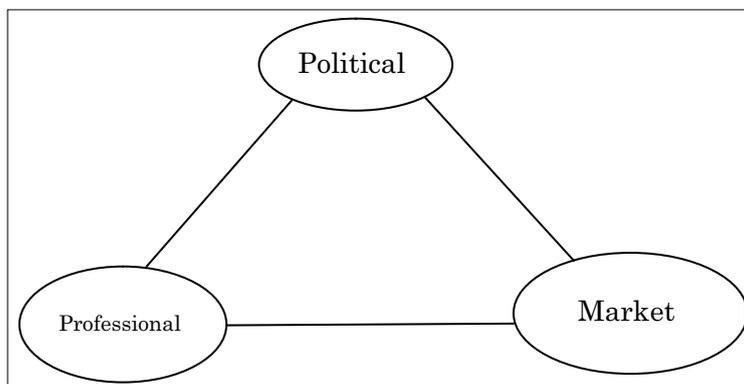
3. EMERGING ISSUES THROUGH THE CORPORATIZATION

Accountability and financial management

After corporatization of national universities, the fundamental public funding from the government is operating grants for current expenditures, while funding for capital expenditures is delivered as a subsidy. By contrast to previous line-item budgeting system, NUCs are given much flexibility in using the public money. In terms of democratic control, while the total expenditures and revenues were controlled by the parliament (Diet), corporatization transformed the scope of control into the government spending as a voting item like operating grants.

However, NUCs receives varied public funds from the central and local governments other than the above two main sources from the MEXT. In addition, the funding has increasingly become performance and competitive basis. This means that national universities are accountable to the multiple funders, while in total accountable to the competent minister provided the medium-term goals and plan. The regulations differ from line-item control to discretionary management like operating grants by the funding source. In other words, the relation between national universities and government is

Figure 2. Accountability Model



fragmented to the vertical accountability by activity sponsored. Therefore it is based on a multiple-principals and agent relationship, and partly legal accountability based on laws and regulations in financial management. The nature of accountability becomes more complicated and less coordinated compared to the former system. As a consequence, the managing skills and costs for such accountability would be increased.

Accountability and performance management

NUCs have to prepare annual performance report other than financial statements every year. The reports are submitted to the responsible minister and the Evaluation Committee shall examine them. At the end of medium-term, NUCs report on the achievement of medium-term goals and plan, the levels of teaching and research activities in the period. The part of academic works in self reporting shall be assessed by the National Institution for Academic Degrees and University Evaluation (NIAD-UE) contracted with the Evaluation Committee in the MEXT. NIAD-UE is an independent administrative institution whose missions are to evaluate academic activities of universities and award academic degrees. This procedure was set up to harmonize academic freedom in universities which is ensured in the Constitution with the medium-term framework, a semi-performance (not strictly enforced) agreement between each national university and the government.

NIAD-UE is composed of professional evaluators and researchers in activities and performance of HEIs. In legal or institutional framework, NIAD-UE is directly accountable for evaluating performance of NUCs to the Evaluation Committee in the MEXT. However, National University Corporation Act stipulates that the Committee shall respect the evaluation results by NIAD-UE. In practice, NUCs are accountable for academic performance to NIAD-UE like in case of HEIs to quality assurance or accreditation

agencies. This means that corporatization would cause a diagonal accountability which is indirect and a two-step relation with the principal or the responsible minister. This relation is therefore considered a hybrid accountability of professional and political dimensions.

Accountability and personnel management

Corporatization demands each national university to manage resources in order to accomplish the medium-term goals as an independent economic entity. In the former system, president of national university was a symbolic position by contrast that head of administrative department was responsible for financial matters in expenditures, and faculty meeting had a mandate in recruitment, promotion of academic staff. The president now has full discretionary power in managing resources: he or she can procure and allocate resources in his or her own. Of course national university is required to keep the financial health or viability: in the previous system, each national university had to just keep the spending less than the allocated expenditures budget from the MEXT, although total expenditures for the system were matched with the total revenues. All revenues of national universities were transferred to the MEXT. NUCs need expenditures and revenues management and control with achieving the medium-term goals. Incorporation introduced corporate accounting and auditing system into NUCs like companies in the private sector.

The modernization of financial management and the principle of management by objectives have produced a new profession in corporate management, which differs from the previous administrative jobs featuring compliance with laws and regulation. Academic staff still holds their autonomy in teaching and research, however, their performance shall be reviewed or examined by evaluators or auditors. Also as resources allocated to NUCs shall be linked to their performance, academic activities might be indirectly controlled by financial management composed budgeting, accounting and auditing. Hence academic staff is not only accountable to their professional peers but also to financial professionals within the framework of professional accountability. In this regard, their autonomy has deteriorated after incorporation in addition increasing costs on preparing materials for reviewing. Financial professionals, as Bouckaert and Halligan (2010) indicate, have reduced the degrees of freedom of academic staff as a content professional by organizing the shift from trust based to performance based responsibility and accountability systems.

Interactions in accountability triangle

The accountability triangle consists of political, professional and market accountability. NUCs are subject to the triangle, however, three forces are not always independent each

other. NIAD-UE is located between NUCs and MEXT as a quasi-independent professional organization. National universities holds diagonally accountable for academic performance to the government through NIAD-UE. On the other hands, students needs, economic and labor markets demand for teaching contents to professionals or NUCs. The research outputs are usually published by academic journals whose principle is peer-reviewed. As the publishers are operated in market economy, the knowledge production and transfer to the society significantly depend on market forces. Likewise, the business leaders and labor unions affect the state or government on higher education policy. Remarkably the data from information industry on higher education is used in evaluation or performance based funding by the government. In other words, some part of state priorities is determined by market forces. The more intense the linkage between funding and metrical performance (indicators) is, the state policy becomes dependent on information industry. It leads to growing the market and its power. Political and market accountabilities are interdependent, as in the relation between professional and market accountabilities.

4. DISCUSSIONS

More financial autonomy, less academic or educational autonomy

Incorporation gives more flexibility in management of national universities. Financial autonomy also has been increased owing to be excluded from government strict control. Since the basic public fund, operating grants are lump-sum, the president has full discretionary power in allocating the fund. The decline in public funding, especially operating grants, has moved the president or top management to adopt an incentive system and strategic allocation in university budgeting intended to earn more external money. In order to retrieve the decreasing operating grants, national universities have to get more competitive funds from the government, contracted research and endowments from the private sector.

However, as Yamamoto (2011) indicated, the funding for incentivizing or strategic objectives is ensured from the basic funding, because competitive funding or contracted research is earmarked for specific purposes. This means that as more strategic budgeting within the university, the less basic money for teaching and research allocated to each faculty or department. In other words, increasing financial autonomy might ironically deteriorate academic autonomy through decreasing basic money for core activities. Financial professionals so far have not dominant in the financial department of NUCs, although their influence has become larger in accounting, auditing owing to introducing corporate accounting.

More public accountability, less public money

Corporatization of national universities holds academic staff accountable for their performance through medium- term goals and plan. The goals include the targets of teaching and research other than efficiency in operations and improvement in finance. From this perspective, both of professional and political accountability is strengthened through National University Corporation Evaluation Committee.

The principle of more flexibility in exchange of strengthening accountability is a hallmark of NPM. The management is based on “works better and costs less”. Especially in fiscal stressed period, the effort is concentrated to cost saving through increasing efficiency or productivity. Actually public finance for higher education in Japan has been decreased since FY 2004. In particular, the operating grants reduced from ¥1,241.5 billion for FY 2004 to ¥1,158.5 billion for FY 2010. However, more active and reputational universities are, the higher costs of academic activities are. This is caused by the peculiar factors to HEIs, whose cost drivers include technology, competition and ambition, consumer demand (Johnstone and Marcucci, 2010:15-16). By contrast to private goods which technology tends to improve productivity or cost reduction, technology rather engenders new research or teaching activities, which would add on costs like frontiers of science. Unfortunately it is difficult to finance the resources for frontier and basic fields from the private sector due to highly uncertainty or small likelihood in successful results. Therefore, there might be some trade-offs between higher performance and less public money. Especially in science fields, it has to be cautious that government holds universities or academic accountable for the outcomes. Universities just are accountable for making best effort toward successful results with the allocated money.

More accountability, less academic performance

The greater political accountability has imposed academic staff on increasing efforts of accountability for their performance. Direct political accountability is the relationship between professionals and politicians. However, owing to the dual character of higher education, NUCs are also accountable for the private sector to the public, that is, accountability of national university rests on market dimension. In addition, market forces affect the political accountability by which state or evaluation agencies often uses university rankings or publication indexes from the information industry. For instance, NIAD-UE in case of evaluating academic works for NUCs illustrates citation indexes as the data for excellent research performance. In other words, political and professional accountability is reinforced with market forces. Academic staff is now surrounded by political and market pressures other than their peer groups. The quality assurance system

Table 2. Working Hours of Academic Staff

Activity	2001			2007		
	Science	Engineering	Humanities	Science	Engineering	Humanities
Research	1,736	1,386	1,202	1,466	1,113	881
Teaching	626	731	675	686	876	851
Public Services	343	205	193	298	352	310
Administration	348	557	521	559	611	554
Total	3,053	2,879	2,591	3,009	2,952	2,596

Source: MEXT (2009)

for HEIs encourages staff to turn more resources for teaching, while the evaluation system consumes more time and efforts to respond it such as preparing reporting and application documents. As a result, teaching and administrative works have increased from 2001 to 2007 by contrast to large decrease in research (see Table 2).

The shortening in research time reduced the research outputs. The number of papers extracted from the Essential Science Indicators database by Thomson Reuters was 56,735 in 2008 against to 59,758 in 2004. National universities in Japan are basically classified into a research university, while most of private universities are teaching intensive institutions. In practice, according to the Basic Survey of Education Institutions in 2010, approximately 70 percent of doctor course's students are enrolled in national universities. If research activity level would decline, it might not only affect international competitiveness but also deteriorate the potential in research activity through interaction with less active academic staff.

Balancing accountability, autonomy and social needs

More accountability demands more information. However, as Pollitt (2008) adopted "the tyranny of light" by Tsoukas (1997) into public sector reforms, more information may lead to less understanding or might make public sector less performance. The above three paradoxes show that higher education reform, especially strengthening accountability for academic performance also has two sides of light and darkness.

More accountability with less autonomy does not result in good performance, at the same time, as Aucoin and Heintzman (2000: 54) suggested, "the proposition that there can be improved performance in the absence of improved accountability is a proposition that cannot be sustained". We have to balance the tensions or resolve them dialectically, since HEIs are located in three conflicting forces of politics, peers and market or social needs. It is inappropriate that national universities are now struggling in just balancing between professional accountability and political accountability. The association between

performance and funding through evaluation was quite weak in the first mid-term for national universities. The performance based part of total operating grants amounts to just 0.133 percent.

The reality is therefore considered *loose coupling* which Weick (1976) observed in education institutions and Cohen et al. (1970) described as a quasi-resolution of conflict. It can also be said that strengthening accountability for results so far is staying in the level for the sake of appearances from the perspective of *ritualistic decoupling* (Meyer and Rowan, 1970). Although two responses are often observed and probably most adopted, loose coupling is sub-optimal in organizational performance and either loose coupling or ritualistic decoupling is an avoidance strategy whereby units pay lip-service to the coordinating mechanisms while largely pursuing own goals (Herres, 2005: 13).

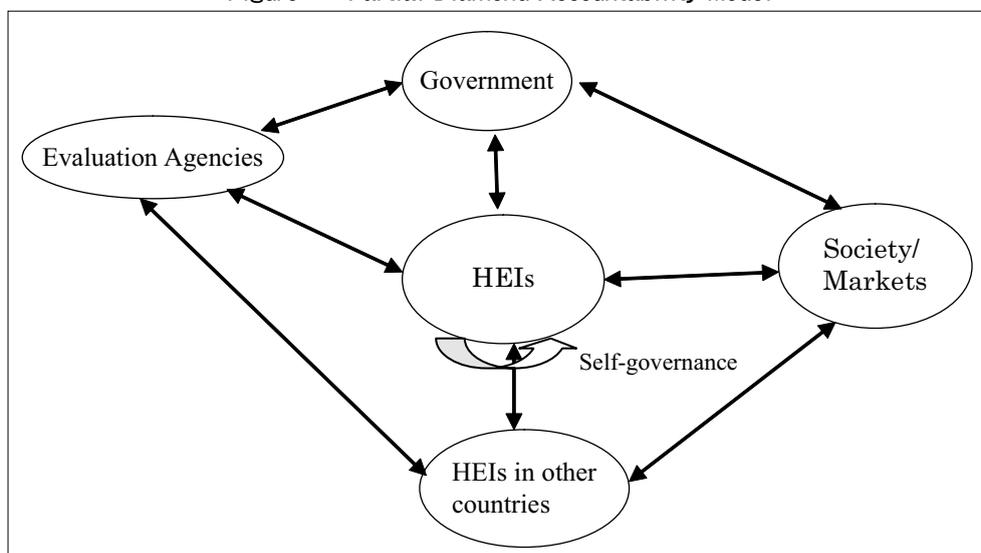
Accordingly as organic response (Burns and Stalker, 1961) suggested by Herres, an informal relation between national universities and MEXT might function to reduce the gap between NPM and current system. To be successful, it needs to set up a buffer organization like HEFCE in the UK which Broadbent (2007) describes the mechanism between state and HEIs as a relational frame, not a transactional relation.

5. CONCLUSION

The relationship between higher education institutions and government or state has been changing in recent decades around the globe. Corporatization of national universities in Japan is a good example to transform the relation owing to comprehensive reform ranging from organization to personnel, finance, facilities, and performance management. The management significantly adopts the principle of new public management like strengthening accountability for results in exchange of giving flexibility in operations. Academic autonomy inherent in HEIs has been also influenced by the corporatization. The scope of accountability in case of teaching and research extends to political dimension through the medium-term goals and plan for administrative and academic performance. Consequently the tensions between professional accountability and political accountability have emerged. On the other hands, the government like in other nations has shifted the higher education policy from procedural and input control to remote-regulated and output control (King, 2007). This means that regulating agencies emerge and HEIs are directly accountable to the organizations. In addition, the bureaucratic control has been replaced with market mechanism and market forces.

These situations in Japan's national universities can be explained by Accountability Triangle Model which is modeled on Clark's triangle of state, market and professional. Compared to Romzek's model, this model not only explicitly takes into account of

Figure 3. Partial Diamond Accountability Model



market forces but acknowledges the conflicts among professional, political and market accountabilities. In practice, it was shown the corporatization has caused three paradoxes: financial and academic autonomy, public accountability and public money, accountability and academic performance. It is noteworthy that three driving forces for triangle accountability are not independent but interdependent, especially market forces promoted by globalization of higher education greatly have affected academic autonomy and state priorities. Also NPM has produced new professionals other than academic staff within higher education sector. Financial professionals and assessors have greater role as in financial management, academic staff as content professionals are accountable to their peers and financial professionals. In the new governance framework, we have to harmonize the conflicts between traditional and emerging professionals. Further, following the management by results, academic performance in national universities which is largely financed by public money is examined in accordance with political accountability. Of course, the government does not directly evaluate the academic activities due to taking into consideration of academic freedom. NIAD-UE, a professional evaluating institution, shall examine and assess the performance. Therefore, a diagonal accountability has appeared in the middle of professional as a horizontal type and political accountability as a vertical type. This means that the Triangle Model has to be revised to a partial Diamond Model, in which HEIs are accountable to Government through Evaluation Agencies, Society/ Market, peers in the HEIs within the country, but also to the international community. The model involves several forms of accountability: vertical, horizontal, diagonal, self-governing or professional, and international or cross-border accountability.

Figure 3 shows a conceptual model from the perspective of obligation nature for the HEIs, which shall be further investigated.

Corporatization of national universities is exactly a governance reform based on NPM. Analyzing the reforming processes and outputs shows that there exists more complicated Triangle Accountability for NUCs. The above paradoxes and conflicts on accountabilities are so far resolved by loose coupling or decoupling strategy. It is practical response, however, not optimum. In order to reach to an optimum solution, higher education sector, especially public universities, have to dialogue with policy makers and markets again and again, while understanding the location of HEIs and interdependence among professional, political and market forces.

NOTE

1. Contrary to the General Account, the Special Account for National Schools which include national universities was given somewhat flexibility in finance and personnel. In finance, the Special Account was able to carry over the surplus (revenues minus expenditures) into the next year. In addition the Account was allowed to spend expenditures adding medical cost increase to the original budget approved by the Diet. On the other hand, in personnel management, academic staff of national universities was granted a privilege of autonomy for teaching and research by the Special Act for Educational Civil Servants, although they were also civil servants.

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