

Accountability and Professional Ideology in Education

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Abstract

This article compares principal and teacher perceptions in Canada, regarding the effects of implementing accountability policies. Based on data extracted from two questionnaire surveys carried out with teachers (n = 4,554) and school administrators (n = 2,144) respectively, their perceptions regarding the impact of certain accountability practices on their respective tasks, and the positive effects expected by governments were analyzed. In both cases, the analysis revealed significant differences: compared to teachers, principals perceived a stronger impact of this policy on their work and more positive effects. These divergences are interpreted as the effect of professional ideology differences. Comparative analyses between educational systems showed that the scope of these differences varies across Canadian provincial and territorial systems.

Keywords: professional ideology, change, educational policy, accountability, school principal, teacher.

Introduction

Since the late 1980s, many governments have been increasingly requiring efficacy and efficiency from education systems virtually everywhere around the world (Anderson, 2005; Maroy, 2013; McEwen, 1995; Tolofari, 2005). Education systems, and specifically schools, are now obligated to report results, a measure stemming from the imposition of market principles inspired by industry and private enterprise sectors (Fuhrman & Elmore, 2004; Lessard, 2004). This new model of public action regulation in education, referred to as accountability measures, consists in incorporating additional rules for the governance of educational institutions beyond bureaucratic ones already in existence. These new rules are no longer based solely on resource management, but also on the obligation of results, imputability, accountability and transparency (Anderson & Herr, 2015; Dembélé et al., 2013). Depending on the socio-political context, the implicit or explicit postulate at the basis of this new mode of governance is that imputability and accountability improve educational efficacy: They contribute to increasing educational achievement, reducing performance inequalities between students from different social or cultural backgrounds (Maroy, 2013). They allow for the sharing of knowledge produced inside and outside of institutions, the improvement of school organization, and the empowerment of all school staff involved directly or indirectly in student learning, among other things (Robinson, 2011). However, the degree to which accountability measures are applied varies according to national context (Bae, 2018; Wallenius et al., 2018).

This new management model was adopted by Canadian provinces in the wake of a vast public management modernization program (McEwen, 1995). Canadian provinces introduced concertedly a series of measures to maintain the harmonization of education policies among them. This harmonization materialized through a consensus on two programs: *Curriculum Standards*, which incorporates student evaluation programs, exams, as well as the development and implementation of common indicators, and *Standards for the Teaching Profession*, which outlines a repository of teacher competencies, useful for defining and evaluating the quality of teaching. In

addition, the academic performance of schools was made public (Ben Jaar & Anderson, 2007). As elsewhere, these policies took the form of performance, efficacy, and success indicators, and contributed to modifying governance structures by enabling the creation of governing boards endowed, in certain provinces, with real power (Lessard, 2004, 2006). Through governing boards, parents can exercise more influence and power over school administrator decisions. In several provinces, these boards must produce and oversee the implementation of school success plans.

The promulgation of accountability policies in the first decade of the 2000s has given rise to different implementation strategies (Yan, 2019). Some provinces led by conservative governments, notably Alberta, Ontario, and British Columbia, adopted a hard accountability regime comprising measures focused on direct control, imputability and confrontation mainly concerning internal actors in the education system. Conversely, Quebec and Saskatchewan prioritized collaboration and support for institutions experiencing difficulties in improving themselves (soft accountability regime) (Lessard, 2004, 2006).

Regardless of the field (education, health, or other social services) and implementation modalities, the effects of result-based management depend on the level of commitment and collaboration between local stakeholders (Cloutier et al., 2014). Several authors have pointed out that the success of any change in educational policy rests on two essential conditions: professional interdependence and complementarity among the stakeholders involved in the implementation (Beaumont et al., 2011; Benoit et al., 2017; Dupriez & Malet, 2013; Hargreaves & Fullan, 2012; Lessard & Carpentier, 2015). In other words, it is important to create a context of *structured democratic voice* (Smith & Benavot, 2019) that promotes not only collective work, but also the sharing of knowledge, expertise, skills and individual competencies to solve the problem at the root of the change (Beaumont et al., 2011; Robinson, 2011). Nevertheless, this collaboration is not a prerequisite for success. It indeed depends on the degree of convergence between stakeholders in relation to the expected effects of the anticipated change and the modalities of its implementation. Thus, change most often involves divergences and controversies, which can generate rivalries and conflicts between stakeholders based on professional ideology (Hato, 2008).

In Canada, contrary to government discourse, the implementation of the accountability policies has contributed to accentuating educational inequalities based on students' social and ethnocultural origin (Kearns, 2013; Ricci, 2004). Far from promoting the inclusion and success of all students, the use of standardized tests and competition between schools rather marginalizes students from socioeconomically disadvantaged families, racialized ethnic minorities (especially those from Africa and Latin America) and indigenous communities. For these students, such practices are said to constantly fuel anxiety, frustration, humiliation, and feelings of incompetence, which can drive them to dropout (Kearns, 2011).

As with any change in education, buy-in and commitment from teachers and school leaders are prerequisites for successful implementation of accountability measures. Yet, this condition cannot be taken for granted; it is itself dependent on teacher and principal perceptions of accountability which can present important discrepancies. This is what this article proposes to examine by focusing on the education system contexts across Canadian provinces. More specifically, it attempts to answer the following question: To what extent are there convergences or divergences between the perceptions of teachers and school principals regarding accountability policy? This article will analyze two aspects: 1) the impact of accountability practices on respondents' tasks and 2) their positive effects announced by governments. We hypothesize that teachers' and principals' perceptions diverge due to professional ideology differences.

The article is divided into four sections. The first offers a review of the literature on the concept of professional ideology. After defining this concept, an overview of the literature on its application in the context of change in the education field is presented. The second section, "Methodology," describes the data sources, the variables, the measurement model, and the statistical analysis strategies. The third section presents the results, and the final section, "Discussion," proposes avenues for interpretation.

1. Review of the Literature

1.1. Professional Ideology: What Is It About?

According to Monceau (2006), professional ideology can be understood as a system of thought that determines the ways in which individuals think about both the world and their actions through the articulation of values, beliefs,

and perceptions. As the author suggested, in the working world, professional groups often distinguish themselves through their beliefs, interests, and values that relate more or less to systemic ways of thinking and influence the ways they function. These ways of thinking and acting constitute a form of common professional identity built through shared experiences, understandings of professional situations, expertise, ways of perceiving problems and finding solutions (Evetts, 2003). Professional identity is produced and perpetuated from generation to generation through socialization. Regardless of work environment, people belonging to the same professional group come to develop and maintain a common work culture: practices, procedures, ways of dealing with problems and possible solutions, as well as ways of interacting with the social environment. This somewhat normalized value system influences reactions to new events and changes. On their part, changes contribute to activating and strengthening the ideologies of different professional groups and to redefining their identity through their different modes of reaction and participation.

Like any other type of ideology, professional ideology refers to the representations and beliefs that characterize a group of individuals belonging to the same profession. Since it is shared by members of a same profession, it constitutes a significant identity element for the group in its relationship with the work world and society in general. It is transmitted to members through a socialization process; it has a normative dimension, conveying an ideal vision of work, which serves as justification for the group's demands, or as a basis for resistance to changes perceived as contrary to the values and interests of the group.

Professional ideology has an important influence on the work carried out, particularly in the context of implementing change. When a new policy goes against the beliefs or interests of a professional group expected to participate in its implementation, there is a good chance it will oppose its establishment or, at the very least, refrain from investing in its success (Odden, 1991; Snyder, 2017). As Schlechty (2001) highlights, the beliefs of the actors involved in implementing a change constitute the conditions of their willingness to act. Beliefs can increase the chances of a successful change if they manifest in the form of aspirations, hopes, dreams, and a positive vision for the future. Conversely, they can lead to failure if they rest on pessimism, doubt, and mistrust pertaining to the expected results.

1.2. Teacher and Principal Perceptions of Change in Education

In education, the implementation of change generally involves close collaboration between two categories of actors: teachers and principals. Teachers are often faced with applying new knowledge and skills that many of them – especially senior teachers trained through other professional action models – have not had the time to integrate into their daily practice (Avidov-Ungar & Ashet-Alkay, 2011; O'Hanlon, 2009). In other words, although change aims to improve practices, it can be destabilizing because it challenges certain routines, habits, and individual or collective values (Zimmerman, 2006). Since the latter constitute a source of satisfaction, autonomy, and personal and collective achievement in a context of comfort, change can also foster latent or active resistance (Baum, 2002; Richardson, 1998).

According to Terhart (2013), three main sources produce resistance among teachers in situations of change. The first is doubt about the value of the change itself for society. Given their awareness of the important role they play in preparing youth who will constitute tomorrow's society, teachers would like any change to contribute to the improvement of student learning, and to be in line with their strategies. The second is the feeling of uncertainty about the change's effects on their teaching practice, especially if it is likely to have implications for their individual or collective processes and routines. Change often increases task volume or work intensity, reduces teachers' autonomy, or combines these effects or, at least, it is perceived as such. In this case, it can generate feelings of insecurity and lack of confidence. Finally, the third source is doubt about personal or collective benefits. Teachers are often supportive of change only if there is some individual or collective recognition, or gratification.

Thus, teachers engage in change if they believe it involves practices that are susceptible of making student learning easier, improving their success, facilitating their teaching tasks, and enhancing their experience (Timperly & Phillips, 2003). Improving the quality of learning and student success is fundamental to their professional vocation, and part of their individual and collective interests (Hargreaves, 2000, 2001). It is in itself a source of satisfaction, appreciation and social recognition of their expertise. When a change is imposed, teachers feel a loss of trust from society and its associated prestige (Maroy, 2012). Teacher engagement or disengagement

is based foremost on the emotional relationships that come with the act of teaching (Hargreaves, 1998, 2001; Thomson & Turner, 2019). Positive relationships stimulate job satisfaction and the intention of pursuing teaching as a career (Kamanzi, Lessard & Tardif, 2019), whereas negative ones lead to dissatisfaction and the intention to abandon the profession (Kamanzi, da Barroso & Ndinga, 2017; Kamanzi, Lessard & Tardif, 2015). As noted by Knight (2009), the extent of the resistance varies from one context to another according to the traditional culture that characterizes the implementation processes of educational policies, and how previous changes were experienced. Resistance tends to increase when the implementation of change is imposed by the government. Similarly, it tends to decrease when its implementation is subject to a process of negotiation and collaboration between local institutional and government actors.

Unlike teachers, school principals generally perceive changes mandated by hierarchical bodies positively, and their commitment to implementing them is almost unconditional. Yet, this optimism is far from neutral, as it represents their awareness of the political mandate conferred on them by their managerial status (Crow, Day & Møller, 2016). Even if most principals are former teachers, they self-identify as intermediary agents between hierarchical administrative authorities and local educational actors (school staff, students, parents, communities, associations). In this light, change entails power that can be adapted to local contexts through various initiatives they are authorized to take (Zimmerman, 2006). In addition, although change contributes to increase their workload, principals have a vested interest in maintaining and improving the level of trust accorded to them through hierarchical authorities and society.

In sum, teachers' resistance and school principals' unconditional commitment to change are common phenomena that are part of the dynamics of their professions. The former tend to be "skeptical craftsmen" and the latter "enthusiastic supporters." This divergence is not random; it is structured and consolidated by professional socialization through training and the actors' various experiences (Evetts, 2003; Kamanzi, Lapointe & Dembelé, 2019; Steyn, 2013). Finally, as aforementioned, the extent of the divergences between these two groups of professionals varies from one societal context to another, depending on the political culture and the perception of previous changes (Bae, 2018; Wallenius et al., 2018).

There is no single or universal solution to neutralize the negative impact of these differences on the implementation and success of change because each context is unique and requires separate analysis. This article proposes to analyze the adoption and implementation of accountability in education by the governments of Canadian provinces and territories and to compare teachers' and school principals' perceptions regarding the effects of this policy. The following section describes the data and methodology.

2. Methodology

2.1. Data Sources and Sample

The data come from two questionnaire surveys: one conducted with elementary and secondary school principals in Canada, and the other with teachers from different Canadian provinces and territories. The administration of the questionnaire was preceded by a pretest involving approximately one hundred respondents in order to validate its quality. Carried out by a team of multidisciplinary researchers working in different universities in Canada, the two surveys used a stratified sampling method. Among teachers, the questionnaire was completed by 4,569 out of 17,650 targeted staff members, for a response rate of 26%. Among principals, 4,800 questionnaires were sent and 2,144 were completed, for a response rate of 44.6%. The two surveys aimed to collect information on the following aspects: general professional experiences; satisfaction with working conditions; relationships with colleagues and students; perceptions regarding social changes and educational policies, and their effects on the exercise of the profession and the education system in general. This last aspect is the focus of this study.

From the outset, it must be recognized that the data used in this study entail limitations insofar as the respondents' (teachers and school principals) perceptions on the topics of the questionnaire may have changed in certain respects between the time they were collected and the time the analyses were carried out. In addition, even if the sample is representative, no statistical weighting was provided in the database to account for the biases that may have been generated by the high number of unreturned questionnaires (non-responses). Nevertheless, it was possible to draw conclusions on teacher and principal perceptions on the effects of change at the beginning of a policy implementation, whatever its nature.

In order to carry out comparative analyses between the two groups of professionals across provincial education systems, respondents from the Maritime provinces (New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland and Labrador), the Canadian Prairies (Alberta, Saskatchewan and Manitoba) and the Territories (Northwest Territories, Nunavut, Yukon) were grouped together to form sufficiently large sub-samples of teachers and school principals. Table 1 illustrates the general portrait of the sample.

Table 1: Distribution of respondents by function and province or region

| | Teachers | Principals |
|--------------------|----------|------------|
| Maritime provinces | 754 | 330 |
| Quebec | 1260 | 421 |
| Ontario | 1385 | 546 |
| Prairie Provinces | 675 | 482 |
| British Columbia | 413 | 309 |
| Territories | 61 | 56 |
| All (Canada) | 4,554 | 2,114 |

2.2. Variables and Measurement Model

Two dependent variables were studied: 1) principals' and teachers' perception of the impact of practices associated with accountability on their tasks and 2) their perception of the effects of accountability policies in their educational systems. The first variable, the perception of the impact of accountability practices on work, was measured by four items relating to the following practices: 1) the use of standardized tests, 2) increased competition between schools, 3) new distribution of responsibilities and decision-making powers between the ministry, the district, and schools, and 4) the formal evaluation of teachers. Respondents were asked to indicate the extent to which they felt that each of these practices had an impact on their tasks. Each item included a response scale ranging from 1 (low impact) to 4 (high impact). A factorial analysis (see Annex, table 1) showed that these items are correlated with each other and constitute a factor: the internal consistency coefficient or Cronbach alpha ($\alpha = .55$), the saturation coefficients ($\gamma > .30$), the eigenvalue ($\lambda = 1.70$) and Kaiser-Meyer-Olkin (KMO) index (.67) is medium and acceptable.

For the second dependent variable (perception of positive effects of accountability on the education system), respondents were asked to specify to what extent they felt that these measures would have positive effects on the following aspects: 1) student learning, 2) student socialization, 3) the professionalization of teachers, 4) the nature of teachers' work, 5) the effectiveness of the school system. Each item also included a response scale ranging from 1 (few positive effects) to 4 (many positive effects). A factorial analysis showed that these five items constitute a single factor: the internal consistency coefficient or Cronbach alpha ($\alpha = .87$), the saturation coefficients ($\gamma > .60$), the eigenvalue ($\lambda = 3.40$) and KMO index (.86) are strong.

The independent variable studied is the respondent's function: 1) school principal and 2) teacher.

Finally, according to the information available in the database, four control variables relating to socio-professional characteristics were considered: 1) gender, 2) level of education (primary versus secondary), 3) number of years of teaching experience and 4) socioeconomic level of the neighborhood served by the institution.

2.3. Statistical Analyses

Firstly, an analysis of variance and mean comparisons were conducted. To estimate the magnitude of the divergences, we applied the Eta-squared test (η^2). The difference was considered strong when $\eta^2 \geq .14$, medium when $\eta^2 \geq .06$, and weak when $\eta^2 \leq .01$. Secondly, multiple linear regression analyses including the independent and control variables were carried out to take into account the respondents' social and professional characteristics available in our database.

3. Results

As mentioned above, we successively carried out variance and multiple regression analyses for each of the two dependent variables, namely the perception that teachers and principals have of the impact of the practices associated with accountability on their work and the anticipated positive effects of these same practices.

3.1. Perception of the Impact of Accountability on Work

Teacher and principal perceptions diverge when it comes to the impact of accountability practices on their respective tasks (Table 2). The analysis of variance of the mean index of the items associated with these practices highlights a statistically significant difference between the two groups ($F = 256.92, p < .001$), although it is relatively moderate ($\eta^2 = .06$). This impact is felt more by principals ($M = 2.85$) than teachers ($M = 2.49$). However, the difference varies from one aspect (item) to another. It is relatively higher for the formal evaluation of teachers ($\eta^2 = .05$). Indeed, compared to teachers ($M = 2.29$), principals ($M = 2.85$) consider that this aspect has a stronger impact on their tasks. Conversely, even if it is significant, this difference turns out to be relatively small for the other aspects ($\eta^2 \leq .02$).

Table 2: Analysis of variance results

| | Teachers | | Principals | | F | η^2 | P |
|---|----------|------|------------|-----|--------|----------|--------|
| | M/4 | SD | M/4 | SD | | | |
| Use of standardized tests | 2.66 | 1.21 | 2.97 | .78 | 99.16 | .02 | < .001 |
| Increased competition between schools | 2.13 | 1.21 | 2.45 | .97 | 89.70 | .02 | < .001 |
| A new distribution of responsibilities and decision making powers between the ministry, the district and schools. | 2.97 | 1.15 | 3.15 | .80 | 34.82 | .01 | < .001 |
| Formal evaluation of teachers | 2.29 | 1.16 | 2.85 | .81 | 32.74 | .05 | < .001 |
| Factor index | 2.49 | .77 | 2.85 | .50 | 256.92 | .06 | < .001 |

Note. M: Mean; SD: Standard deviation.

The multiple regression analysis (Table 3) reveals that the significant difference between teachers and principals is maintained ($\beta = .19, p < .001$) when their socio-professional characteristics are taken into account: gender, number of years of teaching experience, level of education of the institution and socioeconomic level served by the institution. The comparison shows that it is more or less similar between provinces and territories. However, it tends to be somewhat lower between teachers and principals in Ontario ($\beta = .16, p < .001$) and British Columbia ($\beta = .15; p < .001$) and slightly higher among respondents from the Territories ($\beta = .40; p < .001$). Of the four control variables included in the analysis, only gender and socioeconomic environment have a statistically significant influence on the perception of the impact of accountability practices on the work of teachers and principals. In two provinces (Ontario and British Columbia), women are slightly more likely to report that these practices had a significant effect on their work.

Table 3: Linear regression Beta (β) coefficients

| | Canada | Maritimes provinces | Quebec | Ontario | Prairie region | British Columbia | Territories |
|---|----------|---------------------|----------|---------|----------------|------------------|-------------|
| <i>Independent variable</i> | β | β | β | β | β | β | β |
| Function [principal] | .19*** | .20*** | .22*** | .16*** | .22*** | .15*** | .40** |
| <i>Control variables</i> | | | | | | | |
| Gender [women] | .06*** | .01ns | .04ns | .06** | .03 | .14*** | .06ns |
| Teaching experience | .00 | .03ns | .00ns | .02ns | -.01 | .02ns | -.04ns |
| School level [secondary] | -.04 | -.06ns | -.03ns | .02ns | -.02 | -.02ns | -.04ns |
| Socioeconomic environment [disadvantaged] | -.05*** | -.06* | -.03ns | -.25ns | -.03ns | .01ns | -.04ns |
| R ² | .05 | .05 | .05 | .04 | .05 | .04 | .09 |
| F | 63.62*** | 12.16*** | 19.97*** | 15.51** | 1.91*** | 7.05*** | 2.78* |
| N | 6,668 | 1,084 | 1,681 | 1,931 | 1,157 | 722 | 117 |

Note: * $p < .05$; ** $p < .01$; *** $p < .001$; ns: not significant at .05.

3.2. Perception of Anticipated Positive Effects

Principal and teacher perceptions differ regarding the anticipated positive effects of accountability. An analysis of variance (ANOVA) (Table 4) reveals that the magnitude of the differences between teachers and school principals is significant ($F = 1243.92$, $p < .001$) and strong ($\eta^2 = .16$), but that it varies from one aspect to another. Divergences are relatively higher regarding the effect of policy changes on the effectiveness of the school system ($\eta^2 = .12$) and the nature of teachers' or principals' work ($\eta^2 = .16$). They are relatively lower with regard to teacher professionalization ($\eta^2 = .06$) and student socialization ($\eta^2 = .08$). In other words, teachers are more skeptical about the real impact of new policies on improving the school system, whereas principals tend to be rather optimistic.

Table 4: Analysis of variance results

| | Teachers | | Principals | | F | η^2 | P |
|--|----------|------|------------|-----|---------|----------|--------|
| | M/4 | SD | M | SD | | | |
| Student learning | 2.27 | 1.30 | 3.05 | .71 | 732.86 | .10 | < .001 |
| Student socialization | 2.17 | 1.05 | 2.83 | .78 | 558.52 | .08 | < .001 |
| The professionalization of teachers | 2.18 | 1.10 | 2.78 | .85 | 42.02 | .06 | < .001 |
| The nature of teachers' work | 2.00 | 1.09 | 3.00 | .89 | 1161.06 | .16 | < .001 |
| The effectiveness of the school system | 1.86 | 1.02 | 2.78 | .80 | 1146.73 | .12 | < .001 |
| Factor index | 2.09 | .84 | 2.88 | .62 | 1243.92 | .16 | < .001 |

The following analysis (Table 5) examines whether the difference between teachers and principals decreases when their socio-professional characteristics are factored in. This difference remains significant, but the magnitude varies significantly from province to province and region to region. It is significantly higher between teachers and principals in British Columbia ($\beta = .56$, $p < .001$) and Quebec ($\beta = .55$, $p < .001$) compared to the Canadian average ($\beta = .41$, $p < .001$). Conversely, it tends to decrease significantly in Ontario ($\beta = .30$, $p < .001$) and the Maritime provinces ($\beta = .31$; $p < .001$). Regarding the control variables, significant differences are observed for all respondents, but vary between provinces and territories. In general, women are more optimistic than men about the positive effects of accountability, but this optimism tends to decrease with the number of years of teaching experience. It also tends to be relatively low among teachers and principals assigned to secondary schools or located in socioeconomically disadvantaged neighborhoods.

Table 5: Linear regression Beta (β) coefficients

| | Canada | Maritime s provinces | Quebec | Ontario | Prairies | British Columbi a | Territorie s |
|---|---------|----------------------------|----------|---------|----------|-------------------------|-----------------|
| <i>Independent variable</i> | β | β | β | β | β | β | β |
| Function [principal] | .40*** | .31*** | .55*** | .30*** | .37*** | .56*** | .42*** |
| <i>Control variables</i> | | | | | | | |
| Gender | .04** | .05ns | .02ns | .03ns | .03ns | .04ns | .04ns |
| Teaching experience | -.03* | -.04 | -.03ns | -.04ns | -.07* | .04ns | .03ns |
| School level [secondary] | -.07*** | -.10*** | -.02ns | -.05* | -.07* | -.11*** | -.13ns |
| Socioeconomic environment [disadvantaged] | -.05*** | -.06* | -.03ns | -.25ns | -.03ns | .01ns | -.04ns |
| R ² | .17 | .10 | .31 | .09 | .12 | .38 | .18 |
| F | 26.37** | 24.05*** | 149.10** | 36.70** | 28.77** | 84.57*** | 5.09*** |
| | * | | * | * | * | | |
| N | 6,668 | 1,084 | 1,681 | 1,931 | 1,157 | 722 | 117 |

* $p < .05$; ** $p < .01$; *** $p < .001$; ns: not significant at .05.

4. Discussion

The aim of this article was to analyze the influence of professional ideology on the implementation of accountability policy in schools. We analyzed teacher and principal perceptions of the impact of certain accountability practices on their tasks, and the perceived positive effects of this policy as announced by

governments. In both cases, the analysis revealed significant differences: in comparison to teachers, principals perceive a stronger impact of this policy on their work and see more positive effects.

In light of the results, it is relevant to question the origin of the diverging perceptions among teachers and principals regarding the effects of accountability policies in education, especially considering the common objective of their professions and daily tasks of supporting the academic and social success of children and adolescents (Doppelt, 2003). If this divergence can be associated to anticipated or experienced challenges concerning tasks and responsibilities implicated through the implementation of accountability, the existing literature also supports the hypothesis that it would mainly be associated to professional ideology differences between teachers and principals (Knight, 2009).

The first dimension of this divergence relates to skepticism among teachers and optimism among principals about the expected effect of the change. As Knight (2009) suggested, teachers tend to be rather doubtful about the real effects of changes on student learning and achievement. Very often, they adopt attitudes of indifference and resistance toward implementation strategies deployed by school administrators: for example, the refusal to obtain, read and understand documentation, or to regularly participate in training sessions dedicated to accountability policy implementation, as made evident by Kamanzi, Lapointe, and Dembelé (2019) in Quebec.

The second dimension relates to power relations. As Hato (2008) stressed, “In contexts of change, however, existing and new modes of signification or legitimation might be drawn upon to either defend or reconfigure the boundaries that demarcate social groups and articulate them in constellations of power and status” (p. 735). Since change always impacts their tasks and responsibilities, teachers feel that they are facing interference and losing some of their autonomy as a source of decision-making power (Knight, 2009).

As it is the case with teachers, change implies increased workload and responsibilities for principals, because they have the added task of ensuring the objectives are achieved. However, their reactions differ: unlike teachers who demonstrate resistance, principals demonstrate acceptance and tend to experience satisfaction from the change. Even if there is a price to be paid through increased workload and continual restructuring of tasks, there is a gain in terms of power, as principals move from the status of manager to political spokesperson, entrepreneur of change, and educational leader (Eden, 1998). Conversely, teachers feel like performers or operators of prescribed or predefined work. Therefore, the more this gap between leaders of organizations and a group of workers widens, the more attitudes of conflict, defense and resistance occur, and open or latent tension rises (Chatzis et al., 1999; Evetts, 2003).

As such, it can be hypothesized that in its initial stages, a reform or any major change fosters a feeling of self-accomplishment among the individuals that assume leadership over it. In contrast, change leads to a feeling of alienation or subjugation among the “performers” as their routines and “comfort zones” are disrupted, ultimately representing a destabilizing factor. However, this hypothesis must be nuanced since the situation varies between school systems according to the way in which the change is initiated and implemented (Ben Jaar & Anderson, 2007). Beyond the common purposes of accountability (efficiency and performance) and its basic principles (mainly imputability and reporting) in all areas under the responsibility of public authorities (education, health, and other social services), the modalities of its application and regulation in education always depend on the interplay of the ideologies that underlie public policies (Tetlock et al., 2013). These determine the degree of alignment between accountability and professional development, which may or may not revolve around the local actors and their intrinsic motivation to participate in change. In education, professional development in relation to change is modulated according to the public authorities’ vision regarding their role and attributed status in the change implementation (Ben Jaar & Anderson, 2007; Tuinamuana, 2011). Hence, it influences collaboration and professional interdependence between principals and other local actors. It can encourage teachers’ commitment to change or on the contrary, it can enhance their resistance in the form of a passive reaction or bold and animated opposition. It is therefore important that strategies for their professional development in relation to change be inscribed in the continuity of their skills: “What is important is that the teachers in the school system develop an intrinsic improvement orientation in which they continue to question their actions and add to their knowledge and understandings about their subject matter, their students, and the consequences of their actions” (Richardson, 2005, p. 30). One thing is certain: although there is a consensus among the provinces on teacher professionalization with regard to the implementation of accountability, its application varies from one province to another (Ben Jaar & Anderson, 2011).

Conclusion

The purpose of this article was to compare principal and teacher perceptions on the effects of accountability policies implementation in Canada. Our study was based on data extracted from two questionnaire surveys, conducted with the two professional groups respectively. The analyses highlight relatively large differences between the two groups. The majority of school principals display a positive perception; in contrast, the majority of teachers doubt its real effects on the improvement of their education systems.

Can these differences in perception have an impact on the way institutions operate? Our study leans towards the affirmative by the very fact that they have consequences on the socio-professional relationships between teachers and principals (Cattonar, 2007). In particular, principals are called upon to intensify their efforts in inciting more collaboration and commitment from teachers, and assuming sensitive responsibilities. They must reconcile authority and flexibility to maintain the balance between social cohesion and institutional imperatives (Lapointe & Brassard, 2018). They must also avoid appearing systematically favorable to change for fear of generating resistance mechanisms among teachers. Such a situation is, of course, always to be avoided; all the more considering that teacher commitment remains an essential condition for any education system that seeks to improve its efficiency (Gkolia et al., 2014).

At the end of this study, it is important to underscore limitation concerning the lack of sufficient information in the database that was used to constitute the measurement indicators of the variables. The article is limited to two aspects relating to respondents' perceptions of accountability. It would also be interesting to analyze other dimensions, for example, the strategies used by respondents to appropriate the principles and practices of accountability, or to resist its implementation. Regarding the control variables, the study is limited to socio-professional characteristics. Among other things, it would be relevant to have information on the objective and subjective motives in relation to the contextual factors underlying teachers' skepticism and principals' optimism. For example, training, available resources, planning, time, school organization and climate, and working conditions are all factors to consider. Some of this information is available in the Teacher Survey database, yet unfortunately, it is missing from the Principals Survey database, and vice versa.

Despite these limitations, the results remain relevant both politically and scientifically. On the political level, they highlight the problem of negative perceptions and resistance of local institutional actors. Political decision-makers must prevent or, at the very least, anticipate these dimensions when preparing to implement a change in education involving local institutional actors, particularly school teachers and principals. As governments continually need to introduce new policies to tailor education for society's needs - which are constantly changing with socioeconomic conditions -, it is recommended that measures be put in place to ensure that all actors, especially teachers, appropriate the principles and practices of the anticipated change. These measures particularly relate to training, access to resources and information, accounting for school climate through strengthening collaboration, as well planning implementation stages. Scientifically, the study confirms the hypothesis that professional ideology exerts an influence on the appropriation of change in the world of education. This concept offers a relevant framework to better understand the implementation of public policies in education.

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Apendix

Table 1: Respondents' perception of accountability - Factorial matrix

| Factor and items | Saturation coefficient γ |
|--|---|
| <i>Perception of the impact on the work</i> ($\alpha = .55, \lambda = 1.70, \text{KMO} = .67$) | |
| Use of standardized tests | .52 |
| Increased competition between schools | .38 |
| A new distribution of responsibilities and decision making powers between the ministry, the district and schools | .478 |
| Formal evaluation of teachers | .57 |
| <i>Perception of positive effects</i> ($\alpha = .848, \lambda = 3.40, \text{KMO} = .86$) | |
| Student learning | .81 |
| Student socialization | .63 |
| The professionalization of teachers | .79 |
| The nature of teachers' work | .80 |
| The effectiveness of the school system | .84 |