The interaction of hierarchical and socializing accountability and the emergence of intelligent accountability in a classroom – a critical analysis

Abstract

Purpose – This study investigates the impact on organizational members of team marks and peer feedback in a classroom as an organizational setting, where equals were engaged in a hierarchical form of accountability. It uses Roberts's framework of hierarchical, socializing, and intelligent forms of accountability, and discusses the viability of intelligent accountability in higher education, given the accountability structure for academics.
Design/methodology/approach – Autoethnography based on excerpts from the lecturer's diary.
Findings –The blurred boundaries of hierarchical and socializing forms of accountability create both tensions and kinships for students, and these two forms of accountability constantly impact on each other. Although the accounting tools have an individualizing effect on some students, several examples of intelligent accountability are uncovered. It is concluded that academia's audit culture, which focuses on immediate outcomes, and academics' ever-increasing workloads make successful innovations less likely.
Originality/Value – This study contributes to the accountability literature in revealing a constant dynamic between hierarchical and socializing forms of accountability through examination of a unique setting in which the boundaries between the two are completely blurred. By empirically examining how accounting individualizes and how intelligent accountability emerges, this study contributes to the limited empirical literature on the impact of accountability on individuals, and particularly to studies of classrooms as organizations, with implications for education policies.

Keywords Hierarchical, socializing, and intelligent forms of accountability; Boundary maintenance in organizations; Audit culture in Higher Education; Peer feedback in teams; Pandemic; Virtual classroom

1. Introduction

In this study, accountability mechanisms to enhance learning in a classroom and in broader higher education (HE) settings are critically discussed through an autoethnographic account. Its context is a module with team assignments, where peers gave each other scores based on their engagement with the assignment, and these scores formed part of the students' overall module marks. Both the teamwork marks and peer scores were accounting tools to make students accountable for their engagement with these assignments. Amongst various definitions of accountability in the literature, in this setting I define it as being "called to account" (Mulgan, 2000). Thus, my students were being called to account for their efforts on the team assignment, not only by the instructor but also by their teammates. This paper evaluates these accountability tools, and particularly the peer feedback, using Roberts's (1991, 1996, 2009, 2018) theoretical framework of hierarchical, socializing, and intelligent forms of accountability. It also discusses how the hierarchical accountability system for academics in HE's so-called audit culture (Radice, 2013; Strathern, 2003) inhibits intelligent accountability and successful innovation in learning and teaching.

The case took place in the second term of the 2020–2021 academic year, when all teaching was online. The team and feedback structures in my (virtual) classroom meant that the whole classroom and each team qualified as organizations (Cohen, 1976). Several studies have examined classrooms as organizations in HE settings (see, e.g., Cohen, 1976; Mezoff *et al*.,

1979; Pendse, 1984), while many others have critically examined how accountability structures in organizations impact on both account giver and demander (see, e.g., Munro, 1996; Roberts, 1991, 1996, 2009, 2018; Strathern, 2003). However, no previous study appears to have investigated how accountability structures embedded in a module impact on members of the module as an organization. This paper fills that void. It examines the impact of accountability mechanisms in the form of team marks, and particularly peer feedback, on members of the classroom as an organization, namely on students and the instructor.

The study is important for several reasons. First, when student equals give each other feedback that becomes a part of their hierarchical accountability and affects their final grades, the boundaries of hierarchical and socializing forms of accountability become completely blurred, creating both tensions and kinships. This unique setting allowed me to examine the dynamics between these two forms of accountability, and determine how they constantly impacted on each other. Although extant literature accepts that these two forms of accountability may happen simultaneously in the same place, serving similar functions, it does not empirically examine the constant dynamic between the two. Examining accountability in this unique context allowed me to uncover a dimension of accountability—the constant interaction between the two forms—which will serve to enhance accountability in organizations (Sinclair, 1995).

Second, the study contributes to the literature by answering a call for empirical studies of different accountability structures (e.g., Jacobs, 2016) and the mechanisms through which accounting measures operate within these structures (Aleksovska *et al*., 2019). It contributes particularly to the limited empirical research stream on the individualizing impacts of hierarchical forms of accountability and the emergence of intelligent accountability (see Grisard *et al*., 2017; O'Regan *et al*., 2021).

Third, although several studies of team-based learning incorporating peer feedback reflect on the practical issues stemming from that method (e.g., (Lane, 2012; Saldivar, 2015; Stein *et al*., 2016)), this appears to be the first critical accountability study of a classroom as an organizational setting. Critical accounting literature examines the experiences of individuals in accountability contexts (Lai *et al*., 2018) and investigates some ethical issues connected with specific accountability forms (Messner, 2009). This paper examines the classroom as an organization through the lens of the accountability literature, and critically analyzes interactions within it, as well as surrounding ethical issues such as avoidance of truthful reporting, favouritism, and shifting the blame to others, using hierarchical, socializing and intelligent forms of accountability as a theoretical framework.

In addition to its theoretical contributions, the paper offers several practical inputs. First, it is about a teaching innovation that appears to have worked well for that module, despite the difficulties in that year. The study therefore reflects on the sorts of policy changes that may need to be considered to enable academics to devise innovations that benefit students. Second, the paper gives an account of how individuals worked in teams when face-to-face interaction was impossible owing to a lockdown during the COVID-19 pandemic, and therefore contributes to our understanding of the social implications of the pandemic.

In this study, I use autoethnography as a methodology, and present my insights as an academic in an HE setting, thereby contributing to the autoethnographic literature on academics. I do so by using excerpts from my diary.[1] This methodology allows me to produce accounts of my daily life and make meanings of these accounts (Ahrens and Mollona, 2007; Allbon, 2012; Holman-Jones, 2005).

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[1] The diary entries are not solely about my teaching, and cover a longer time frame than that referred to in this study. Only relevant excerpts written while the module was being prepared and delivered were examined for this study, and some details have been removed to ensure that the students described in them cannot be identified by others, with very minor changes to enhance clarity.

I find that team marks and peer evaluation were necessary accounting tools to maintain the teams' organizational boundaries. However, both I, as the instructor, and the students initially struggled with this new accountability system. In particular, the blurred boundaries of hierarchical and socializing forms of accountability created tensions for and resistance from some students, and also had some individualizing effects. For example, students felt excluded when their peer feedback average suggested that their contribution had been below average. However, there were also several examples of intelligent accountability.

In the remainder of the paper, Section 2 establishes the setting and Section 3 explains the methodology. Section 4 describes how team and peer evaluation marks worked as complementary accounting tools to maintain the teams' organizational boundaries. Section 5 analyzes the dynamics between hierarchical and socializing forms of accountability. Section 6 gives examples of the individualizing effects of the hierarchical form of accountability, and Section 7 describes how some instances of intelligent accountability emerged in the classroom. Section 8 discusses some policy implications regarding lecturers' accountability structures and their impact on teaching innovations, and Section 9 draws some conclusions.

2. Context

As I was getting ready to teach a postgraduate module in the 2020–2021 academic year, I was feeling bad for my students, knowing that they were likely to be feeling isolated as all modules were going to be online. During that period, England was in a lockdown, with all hospitality and non-essential shopping outlets closed, and indoor gatherings other than religious services and small weddings banned (Brown *et al.*, 2021).

I already had some assignments in mind to improve student learning, and decided to form teams for these assignments so that the students could socialize with each other whilst working on their assignments, to mitigate the alienation brought about by the pandemic. One problem was the possibility of free riding. I decided to tackle it by assigning a proportion of the module marks to feedback from students' peers on their contributions to the assignments. There was some information on my university's website about a cloud application (henceforth referred to as "the application") for peer feedback. The virtual learning tool used by my university also facilitated team collaboration, for example by allowing teams to use webinar rooms, post documents, and exchange emails. I formed the teams and configured the application for the peer feedback.

The application allowed instructors to set up visibility options for the feedback. I chose the option where feedback would be anonymous to the students (they would see the feedback but could not see who had written it), whereas I would be able to see who had given what feedback and to whom. I set up my feedback sessions so that students would provide (1) numerical feedback to each of their peers, (2) narrative feedback explaining how they felt their peers had done on that specific assignment, and (3) narrative feedback explaining how fair they thought their feedback had been from the previous assignment.

The numerical feedback in the application was anchored on equal contribution (E). Students had to state whether their peers had contributed equally to the average, or had contributed less (E-) or more (E+) than the average. If the peer had not contributed at all, students had to note it as a 0 contribution. I instructed the students to follow the template given in Table 1, and explained how the mark they gave (column 1) would correspond numerically with the peer evaluation scores for their peers (column 2).

<INSERT TABLE 1 ABOUT HERE>

Students would get 60% of their assignment mark from the team mark (which would be the same for each member of their team) and the rest would be based on the peer mark.

Therefore, students would get exactly the same mark as their team mark if their contribution to the assignment was equal to the team average (E, corresponding with 100%), a lower mark than their team mark if they had contributed less than the average (E-, contributing to a mark below 100%), or a higher mark if they had contributed more than the average (E+, contributing to a mark above 100). Some students would inevitably enjoy the benefit of working with stronger students and receive a team mark that they would not have obtained by themselves, but their marks would be lower than the team mark if, according to their peers, they had contributed less than the average. Students would receive a 10% penalty on the overall score if they did not provide feedback.

The application normalized the scores to avoid score inflation and deflation in such a way that for each score giver, the sum of contributions was equal to the product of the number of team members and Equal Share (nXE). This meant that if a member gave E+10% to all participants, the application converted these scores to E, as the scores meant that this member believed that each teammate had contributed equally. This was an important mechanism because it made the scoring a zero-sum game: for each student who received an E+, there must be a corresponding student who received an E-. The application gave an average score for each member, called the "perceived contribution," which was the average of the normalized scores given by each peer to the team member. The application allowed instructors to moderate the peer marks where they felt this was appropriate, although I rarely used this facility. I increased some students' scores from 0 to E where the score of 0 had been given by peers because the students had not engaged in an assignment, but they had valid reasons for not doing so, such as bereavement, hospitalization, or sickness. As explained in Section 5, in some instances I also moderated marks when it was clear that the peer mark was not entirely truthful.

To create some competition amongst the teams, I announced that at the end of term, members of the team with the highest average would be allocated a bonus of five points to their individual marks (marks in which the peer scores were embedded). There were 10 teams, each comprising five members. Students had six team assignments during the term, the first of which was a mock assignment. This was marked and was subject to peer feedback like the following assignments, and detailed feedback on their work was given to each team, but the marks for the mock assignment did not count towards the students' final marks. The aim was to show the students how the system worked. The average of the four highest of the five remaining individual marks would count as 10% of students' total marks for the module.

The next section discusses the methodology through which I analyzed interactions in this setting.

3. Methodology

I use autoethnography as my methodology. Autoethnography is a qualitative methodology based on autobiography, and uses the researcher as an object (Boje and Tyler, 2009; Ellis and Bochner, 2000; Haynes, 2011; Humphreys, 2005) to draw attention to the researcher's sense making (Edelman, 1996). This paper uses excerpts from my diary about the module, which I taught between January and March 2021.[2] Reflecting on my diaries written a while previously, I recall and retell my personal experiences in my classroom setting (Allbon, 2012) through the lens of the critical accountability literature. Team assignment and peer feedback, as accountability tools, exposed both the students' and my own vulnerabilities, and my account as a researcher reflects myself as a vulnerable observer (Behar, 1997; Doloriert and Sambrook, 2009).

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[2] Being autoethnographic research, the study does not include any direct quotations from students. Rather, it includes reflections on students viewed through my own lens, based on my diary entries.

Autoethnography has been criticized as a research methodology for being narcissistic, self-indulgent/confessional, emotional, and unrigorous, as self-accounts are ultimately biased data (Allbon, 2012; Anderson, 2006; Atkinson, 1997; Ellis, 2009; Etherington, 2004; Holt, 2003). However, rather than worrying too much about accuracy, autoethnographers aim to produce accounts that are grounded in daily lives and give meanings to organizational practices (Holman-Jones, 2005). Autoethnographic work necessitates writing about others, as well as writing about oneself (Ellis, 2009). As a personal account, this autoethnographic work reflects on my personal thoughts and feelings, and embraces subjectivity (Ellis and Bochner, 2000), unlike positivistic research which compares propositions against an objective reality (Armstrong, 2008). Although there is a focus on students in this work, the story I tell is my story rather than theirs (Adams, 2008). The reflections are my subjective conclusions on the events, distilled through my experience and the critical accountability lens, which I use to retell events that happened previously (Ellis and Bochner, 2000). Therefore, with this work, although I am inviting readers to trust my narrative, I do not force them to do so, because they are always entitled to challenge it (Yu, 2021). With this personal account, I aim to encourage readers to reflect on their own personal experiences, and thereby establish a sense of connectedness with them (McKie, 2020; Ricoeur, 1995). The influence of my partiality on how I interpret the events inevitably charges my account with emotions, which will provoke readers to think and rethink their own positions, and catalyze change (Holman-Jones, 2005).

Each section of this paper begins with a critical literature review that synthesizes the accountability concepts with which I intend to engage, followed by an observations subsection based on my diary entries that establishes the settings for these concepts in my classroom, and analyzes interactions in these settings through the critical lens of the accountability literature discussed previously. Discussing the critical literature and separately reflecting critically on the literature based on observations is ubiquitous in autoethnographic studies (e.g. Haynes, 2013; Sadler and Wessels, 2019).

The next section explains how team and peer marks were complementary accounting tools necessary to manage the boundaries of the teams in my classroom as organizations.

4. Accounting tools as boundary maintenance mechanisms in organizations

Organizations are groups of people who set goals, make decisions, allocate work, recruit, motivate, control, and reward members (Cohen, 1976). Organization is a continuum: some settings are "organizations" more than others (Pendse, 1984). Following Cohen's (1976) definition of the organization mentioned previously, each team in my classroom was set up as an organization of which I was the supervisor: its members were recruited; the goal was to perform well in the assignments, which were instrumental to the wider goal of learning the module content; and to achieve that goal, the (subordinate) team members allocated work between them. Some accounting tools were used to motivate, control, and reward the team members in my classroom.

Organizations are open systems, as their members are influenced by the outside world, and this influence may interfere with organizational goal congruence (Llewellyn, 1994; Turner, 1990). Accountability mechanisms within an organization are what makes governing possible (Roberts and Scapens, 1985), and accounting tools are designed to discharge accountability to members of the organization (Atkins and Maroun, 2018) in order to discipline them (Agyemang *et al.*, 2019; Rahaman *et al.*, 2010). Introducing such mechanisms into the organization is only possible after drawing the organizational boundaries, to determine who within the organization will be held accountable to it and for what, or in other words define the organizational goals (Power, 2018). An important governance issue for organizations is to avoid shirking, which impacts adversely on fulfilling the organization's aim, as individuals are known sometimes to exert less effort on a task when they are part of a team than when they are

on their own (Kou and Stewart, 2018). This is difficult to detect or avoid in teams without organizational accountability mechanisms (Alchian and Demsetz, 1972).

Shirking in team assignments in classroom settings is a well-reported problem known as "free riding," and peer evaluation is one of the most prominent accountability mechanisms for detecting and controlling shirking in such settings (Hall and Buzwell, 2013; Topping, 1998). These mechanisms serve as binding structures that unify organizations and thus facilitate goal congruence. Accountability mechanisms also help to separate an organization from its environment. For example, financial reporting differentiates one organization from another by quantifying its assets and liabilities, showing it as a distinct financial entity (Llewellyn, 1994).

The next section discusses how two accounting tools were used to manage the boundaries of the teams in my classroom.

4.1. Observations: accounting tools as a boundary maintenance mechanism in organizations

When I set up the teams, I was aware, that each team, like other organizations, was an open system (Llewellyn, 1994), as its members would be influenced by the outside world (Llewellyn, 1994; Turner, 1990). The students' propensities, cultures, backgrounds in the subject being taught, locations, and time zones (many were outside the UK owing to the pandemic), among other factors, would affect the effort they would put into the assignments. Therefore, I did not necessarily expect all team members to do their best for their team to get the best results possible: some would try less, and some might even try to do nothing at all. I had some worry that not everyone would work towards the team's organizational goal of doing well in the assignment, as mentioned in an excerpt from my diary written on December 28:

> *Teaching prep is taking forever as I am trying this different thing, teamwork, for students not to feel alienated…I am worried about free riding so trying to come up with a system to prevent it.*

If free riding were to become ubiquitous, the teams would lose their properties as organizations. Some individual students rather than teams as a whole would be trying to get good marks from the assignments; thus, these students would be the only ones learning the materials, which would prevent achievement of the organizational goal of the whole class learning well. There would be frustrations in teams, which would alienate students from each other and disrupt the teams. Therefore, I had to manage the boundaries of the teams as organizations to ensure their unity and mitigate distortions that might preclude students from working as a team. Indeed, as mentioned above, free riding is well-known to be problematic even with limited number of students who are known to each other (Hall and Buzwell, 2013).

Accounting information, and specifically performance indicators in the form of (1) perceived contribution scores for each team member (see Section 2) and (2) team marks, were my tools for managing these boundaries (Llewellyn, 1994). These were both thresholds differentiating each team as an organization from its environment, and binding structures that unified each team as an organization (Llewellyn, 1994) by clarifying goals and objectives (Marginson and Ogden, 2005). Team members contributed only to their own teams and were awarded the mark of their team only, thus differentiating each team from the others. On the other hand, peer feedback aimed to motivate team members to make their best efforts in their teams, binding each team as an organization.

In addition to making students' efforts in their assignments visible to me (Roberts and Scapens, 1985), peer marks also prompted the students to exert effort in their assignments (Foucault, 1979, 2014, 2018). The vast majority of students consistently contributed well to their team assignments amidst many difficulties arising from the pandemic such as being unable to meet face-to-face, different time zones, bereavement and hospitalization in immediate and close families, and being infected with COVID. In addition, I was very generous

to students who did not contribute to the assignment: even when students showed zero contribution, they would get 60% of their team's mark. One student's case was very interesting. This student did not engage in the module in any other form, but consistently engaged in the teamwork which was worth only 10% of the overall mark. This is an excerpt from my diary entry on March 1:

> *I am surprised about AAA[3]...This is a student who never attends my webinars. They[4] also did not take any of the individuals tests, so have already lost 30% of the mark, but they engage with their team in every assignment and receive satisfactory peer feedback. I wonder if it is the peer pressure coming from the peer evaluations that prompts them to work on these assignments?*

This student would probably not have contributed to the assignments had there been no peer feedback that made their efforts more visible to me, to their peers and to themselves. They did not engage in other forms of assessment when this visibility was not present.

As detailed in the next section, pressure from the peer evaluation marks, which was the formal, hierarchical form of accountability, was not the only reason for students to do well. While working together, students recognized their importance to each other. This socializing form of accountability is also likely to have played a role in student AAA's efforts outlined above. The next section discusses these two forms of accountability in my classroom.

5. Hierarchical and socializing forms of accountability

The accountability literature defines hierarchical accountability as a formal accountability structure in which rules are set up, overseen, and enforced by a supervisor (Roberts, 1996). This form of accountability is often contrasted with the socializing form of accountability, which is between equals and informal (Roberts, 1991, 1996, 2018). This latter form arises not from formal rules but from individuals' realization that they make a difference to each other (Roberts, 2018). Roberts (1991) argues that hierarchical forms of accountability originate in the workplace, whereas socializing forms originate from interactions outside the workplace (e.g., work commutes, lunches, etc.). He bases this dichotomy on Habermas's (1971) definitions of work as instrumental action shaped by formal rules, and interaction as communicative action governed by consensual norms.

Roberts (1991) further argues that hierarchical and socializing forms of accountability have entirely different functions. Accounting produces a hierarchical form of accountability only, and in doing so precludes mutual understanding, as knowledge gained from accounting information is imposed on individuals by their superiors to instrumentalize success. In contrast, socializing forms of accountability encapsulate active understanding of each other (Roberts, 1991). This dichotomy is also based on Habermas's (1985) distinction between actions based on success, which Roberts identifies as those that take place under the hierarchical form, and actions based on understanding, which Roberts identifies as those that take place under the socializing form.

Other scholars disagree that these forms of accountability should necessarily take place in the different settings of work versus outside of work. For example, Lindkvist and Llewllyn (2003) argue that individuals may engage in reflective communications in work settings whilst performing their work, while some communications between peers outside work settings may focus on work success (see also Agostino and Arnaboldi, 2018). Some scholars also disagree about the functional dichotomy between hierarchical and socializing forms of accountability.

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[3]To protect student confidentiality, student names in my diary are replaced with triple-letter combinations such as AAA or BBB, each combination reflecting a unique student.

[4] To further ensure student confidentiality, gender pronouns in my diary are replaced with third-person pronouns.

For example, Lai *et al.* (2014) observe that during the Italian flood of November 2010, accounting tools (seen by scholars as a hierarchical accountability mechanism), such as damage estimations, fostered mutual understanding and dialogue, and created a sense of interdependency between victims and other individuals involved, which are known as functions of the socializing form of accountability in Roberts's framework. Rather than a dichotomy, Lindkvist and Llewllyn (2003) view the two forms of accountability as intertwined processes with continually shifting emphases (see also Cordery *et al.*, 2019).

Scholars agree that each form of accountability has advantages and disadvantages. For example, while Roberts (1991) argues that the hierarchical form has some individualizing effects on members of an organization, which may be balanced by the socializing form, the latter may also have adverse effects, such as favoritism, which may be balanced by the formal, hierarchical form. Similarly, while Lindkvist and Llewllyn (2003) agree that the hierarchical form may be solitary, it may also facilitate collaboration; and while the socializing form may foster mutual understanding, it does not always result in rational consensus.

My case is unique for two reasons. First, as it took place during a pandemic lockdown, it was impossible for students to have the usual "face-to-face communications." which are an essential condition for the socializing form of accountability, a concept based on literature developed prior to the pandemic. Students' interactions typically took place behind screens, with their faces unlikely to be visible to each other because students tend to turn off their cameras in online meetings (Oliveira *et al.*, 2021). Furthermore, the students were spread across geographical locations in different time zones. However, as seen below, none of this prevented the socializing form of accountability from taking place among the students.

Second, the students were held formally accountable for their efforts by their peers/equals through peer feedback. Lateral accountabilities in which team members are held accountable to each other are common in decentralized organizations (Lindkvist and Llewellyn, 2003). For example, in some manufacturing facilities, cellular production units are formed in which work quality is surveyed within the units, where members of the units check the quality of products and may reject them as faulty (Munro and Hatherly, 1993). However, my case differs significantly from such cases, as the hierarchical accountability imposed by the peer feedback had a formal impact on students' attainment. At the same time, as peers, students also felt accountable to each other in the socializing form: they were aware that they should be nice to each other and help each other. As the observations below show, this blended structure of hierarchical and socializing forms of accountability created both tensions and kinships, and formed interesting dynamics. Each form of accountability constantly impacted on the other.

5.1. Observations: hierarchical and socializing forms of accountability

The teams' accountability structure had a hierarchical aspect: it was formal (Roberts, 1996), with rules set up, overseen, and enforced by the lecturer, and peer feedback given by equals had official consequences for student attainment. To achieve the team marks, students had to work together and interact with each other regularly. These social ties brought about a socializing form of accountability (Roberts, 1991, 1996), as students realized that they made a difference to each other, and thus worked hard (Roberts, 2018). I was able to see this in the feedback the students provided to each other, as well as in my correspondence with them. Below is an excerpt from my diary entry on February 23:

> *I am really proud of my students. They are generally giving such positive feedback to each other, and their pride in working as a team is obvious from their feedback. I especially liked one student's remark to BBB, a student going through a difficult time, who sent their best wishes and asked them not to worry about the assignment. I was even more touched when I got an email from BBB today, who said that*

although what happened had hit them really hard, they would try to be part of the team assignment this week as it was not fair on their team to do the work alone.

This case shows how BBB understood that they were an important part of their team and felt accountable to their teammates. Their teammate saw a formal/hierarchical accountability mechanism, the peer feedback form, as an opportunity to show their understanding of the situation. Here we see the peers' mutual understanding, a socializing form of accountability, which seems to have originated while working on the team assignments because the students had no other way of socializing with each other owing to the lockdown.

The blended boundaries of two forms of accountability created some tensions for the students. On one occasion, one team member did not hide their frustration from the rest on learning of the bad mark they had been given for the previous assignment, and another member wrote in their narrative feedback that they should not have behaved in that way, as shown in the excerpt from my diary on February 4:

I love how students give each other some very constructive feedback; they even try to teach each other how to be better people. CCC, while acknowledging the great work DDD has produced in a timely manner, also mentioned how they lost their cool on learning of the bad mark the team got in the last assignment. CCC called DDD to act more calmly in the future, pointing out that as they were going to work together until the end of the term, it was important that anger did not get the better of them.

This was an engagement where the hierarchical form of accountability (the team mark) had an impact on the socializing form of accountability (the student did not fulfil their obligation to their peers to be calm and polite in engaging with them), which in turn impacted on the hierarchical accountability (formal feedback given by the peer). This case thus shows, like the one above, the dynamic relationship between the two forms of accountability.

Furthermore, at least one student did not believe that equals could be involved in a system of hierarchical accountability, as reflected in an excerpt from my February 9 diary entry about the results of the mid-term module feedback:

Results are really good, but one student…seems so upset with the team assignment system (they gave so many details that I understood who wrote that feedback). They say that their grade should be a reflection of their own work, not based on feedback from peers.

This was an interesting remark. The peer feedback *reflected* students' work, but this student seemed to be suggesting that their work performance and the peer feedback were mutually exclusive phenomena. In their view, peers could not reflect on each other's work.

In some cases, some team members resisted engaging with hierarchical accountability that required them to disclose peers who made no effort in the assignment, perhaps because they felt a socializing form of accountability to their peers. Here is an excerpt from my diary entry of March 3:

I am really frustrated with a student who is refusing to tell in their feedback that one of their peers is not engaging with the assignment. There are a few students who did not engage with any of the assignments from the outset, which can be seen by the narrative feedback given by most of their peers. But there are a couple of students who have not been giving them a 0. They are giving them very low marks, but this is not enough; by not giving a zero, they are reducing all the engaging

students' marks.[5] I must moderate these marks to 0 to be fair to the students. They also resisted giving narrative feedback to non-engaging peers. I have reminded the students many times that they must give narrative as well as numerical feedback. I finally took 10% off their marks as a penalty. One student continues not to engage in any narrative feedback.

This account is of an occasion on which some students refused to disclose that their peers were not engaging, at their own and others' expense; they refused to engage with the demands of hierarchical accountability. They probably felt that giving a 0 would be a betrayal of their relationships with their peers. The socializing form of accountability that these students felt for their peers (e.g., being nice to each other) impacted on their engagement with the hierarchical form of accountability (giving peer feedback), which in turn impacted on their marks, with a 10% penalty aimed at inducing hierarchical accountability.

Socializing forms of accountability, such as being nice to each other, do not necessarily mean that niceness comes from pure benevolence. Amongst many reasons for feeling obliged to be nice, the students might be paying back previous "favors," or they might have been intimidated by the peer, or reputation management tactics discussed in Section 6 might have come into place. In addition to bringing benevolence, socializing may also have adverse effects (e.g. Arbin *et al.*, 2021; Roberts, 1991).

This case illustrates that both forms of accountability are needed. Although the socializing form of accountability is beneficial in reminding individuals that they need each other, it may involve favoritism. This adverse effect may be balanced by formal, hierarchical accountability (Roberts, 1991). The two students who refused to give their non-engaging peers 0, as they should have, favored these peers over other members. The formal, hierarchical accountability mechanism made this favoritism visible through the feedback of other peers and allowed me to intervene to ensure fairness.

Finally, one student who complained about free riding turned actually out to have facilitated it. Returning to my journal entry of February 9 about the student who expressed frustration about the team assignments, here is another excerpt from the same entry:

They complain that a few of the group are left doing all the work with all the pressure and the rest of the group gets a free grade. Strangely though, when I checked their previous feedback,[6] I saw that they never gave a bad mark to any of the peers in any of the assignments; the lowest mark they gave to their peers was an E, and the largest range between their lowest and highest mark was 10%.

The whole point of the peer feedback system was to prevent free riding, and this student seemed to be ignoring the connection between the two. It seems that this student was reluctant to give these peers low marks because they felt a socializing form of accountability towards them.

Overall, some students sometimes struggled with the system, which was based on two accounting measures: team marks and peer feedback. Consistent with Roberts (1991, 2018), accounting measures had an individualizing effect on them at times, as discussed in the next section.

6. Individualizing effects of accounting information

Roberts (1991, 2018) argues that accounting information serves hierarchical accountability, allowing outputs to be compared with others and with benchmarks (see also Robson, 1992; Vollmer, 2007). Such comparison has an individualizing effect, as it prompts individuals to

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[5] The application automatically allocated the marks of non-engaging students to other team members. When these students were given any mark other than 0, the part that would have been allocated to engaging students decreased.
[6] Recall that owing to the details the student put in their feedback, I knew who had written it.

compare themselves with others and perceive others as their competitors (Roberts, 1991). Roberts (1991) further argues that being held accountable for one's actions sharpens people's sense of self and desire for recognition, and that when they fail to meet the benchmark, they suffer because their desire for recognition is not met, and their self-worth deteriorates. Hoskin (1996) argues that when students are graded, they may perceive their marks not simply as rating their performance in a particular assessment, but their general ability to do well.

Preoccupation with oneself does not occur only in failures; success brings recognition and acceptance, but both are fragile and can be taken away at any point when expectations are not met (Roberts, 1991). In this individualizing process of accountability, individuals focus on avoiding blame and receiving praise (Roberts, 2018), and may engage in reputation management tactics without necessarily trying to increase their efforts (Roberts, 2003, 2009). All of this inhibits learning (Roberts, 2009).

This discussion reveals that accounting information has an alienating effect on individuals, whether successful or not. The observations below show how the accounting tools used in my classroom made the experience of engaging in teamwork a lonely one.

6.1. Observations: individualizing effects of accounting information

Roberts (2018) argues that hierarchical accountability assesses whether individuals meet advertised criteria, not their uniqueness. In my setting, students were assessed against the criterion of equal contribution, which corresponded with an evaluation mark of 100%. To receive the full team mark or above, students had to show a contribution at least equal to the average of the team.

After the *mock* assignment, several students' remarks revealed that they would be very upset if, contrary to their own belief, their perceived contribution score was below 100. An excerpt from my diary entry of January 20 summarizes the issue:

> *Students received their mock assignment peer evaluation scores, and several of them were angry about getting a perceived contribution score below 100. They claimed that they had contributed equally, but all of those who sent me a complaint email received scores very close to 100: 99 or 98. I tried to explain this to them. I also tried to explain that these are averages of all the scores given by peers, and they must not be taken personally. For example, if one member contributed significantly more than the others, this would decrease the mark for some others to below average. Some of these students were still adamant that their scores were unfair. I suggested they should discuss this with their teammates.*

For students expecting a 100, receiving a 99 or a 98 should not be of much concern, especially when this score was the average of four team members' scores. If anything, they should have been pleasantly surprised that their teams' assessments of them were so accurate. However, this was not the case. Students were upset, even though they knew that this mock assignment had no impact on their official marks. Consistent with Roberts (1991), when students did not meet the benchmark of equal contribution, they suffered from the experience, which alienated them from their team members as they felt resentment towards them. Sometimes their resentment was also channeled to the lecturer, as shown in the cases below.

The diary entry discussed in Section 5 described a student's complaints. Another excerpt from the same diary entry dated February 9 is as follows:

> *They even say the whole thing seems to be a secondary school-level activity, not masters, and that they thoroughly dislike the module! They are so full of anger.*

I decided to have a virtual meeting with this student and sent them a calendar invitation. I explained that thanks to the details they had provided in the feedback, I had realized that the

feedback had been written by them. After our meeting, I wrote the following journal entry, dated February 15:

> *At one point the student started crying because they were feeling very pressurized about the group work and were frustrated with some of the team members sending their work at the last minute!*

As previously mentioned, the total of these assignments contributed 10% towards students' marks for the module, which meant that the contribution to their overall degree classifications was only 0.8%. With five students in each group, assuming equal contribution, each student's non-contribution would have an impact of less than 0.2% on any group member's attainment on the program. In fact, the peers about whom the student complained *were* contributing, but were sending their work late. All in all, what the student was complaining about had a negligible impact on students' overall success, yet the student reacted very emotionally (crying) to the last-minute submissions of some peers. This did not seem rational to me. It suggested that the student was taking the accountability measures established to promote learning in the classroom personally, possibly equating their team's success with their own success, or even their own self-worth (Foucault, 1979; Roberts, 1996). The fact that they did not enjoy the module and the anger they felt suggest that the accountability tools had an individualizing impact on the student.

There were other instances of angry resistance from my students. As explained in Section 2, members of the most successful team would get a five-point bonus, and the top three teams were announced after each team assignment. In one instance, some teams that had previously been consistently in the top three did not come close to satisfying the session's learning objectives and received low marks for the assignment. My feedback to the teams reflected why they had lost marks. The excerpt from my diary entry of February 24 explains what happened next:

> *Two students* [from different teams] *who were not happy with their results contacted me and they seem to believe that I am not rewarding critical thinking. One talks about their successes so far, points out that they have a wider understanding of this subject, and say they are worried that I would unfairly give them a lower mark in the final exam than a student who just recites the slides. The other says that a postgraduate degree should aim to bolster critical thinking, and complains that I am discouraging free thinking because I cut marks for citing some external references.*

These teams lost marks because their answers did not reflect any critical thinking which, as one of the students rightly suggested, was the main aim of that module. The students seemed to equate citing external sources with critical thinking. The students' reactions suggested that they took the negative feedback on their team assignments personally. Since they knew that the lowest marks would be discounted, they did not have to worry about that assignment because they had received good marks for the previous assignments.

Both students were team leaders, as their consistently high peer scores showed.[7] In relation to the fragility of recognition and acceptance brought by success (Roberts, 1991), the hierarchical accountability of the peer feedback system made recognition more visible to these students. They consistently received very high peer feedback and team scores, but suddenly their low team marks possibly suggested to them that they had not led their groups in the right direction for that assignment. Roberts (2009) argues that hierarchical accountability correlates with our narcissistic tendency to shift blame, and one strategy to avoid blame is to find a

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[7] The teams were not required to select their leaders, but in some teams, leaders naturally emerged as the term progressed.

scapegoat (Hood, 2007). For these students, I was the scapegoat. They blamed me for not rewarding critical thinking, and fully assumed that their approach to the question asked in the assignment was the right one. They did not ask what they could have done differently to do better. Thus, both students engaged in reputation management tactics without necessarily trying to increase their efforts (Roberts, 2003, 2009). Consistent with Roberts (2009), their preoccupation with themselves seems to have inhibited their learning.

Importantly, both students only talked about themselves: how they individually had approached the question, and why their individual answers should be accepted as correct. In other words, they seemed to have forgotten that they were part of a team. Their approaches suggest that the accounting measure of team marks alienated them. They took leader roles in their teams, and judging by the feedback, both teams were functional and were working in good faith. However, in their own minds, these two students seemed to be all alone. Their teams' successes and failures were their own successes and failures. Thus, as an accountability tool, the team mark had an individualizing effect on these students.

The online learning environment and students' inability to be together in the same physical location owing to the lockdown may have exacerbated this alienation. I was just a "voice" to the students behind my screen, as my internet connection was not usually strong enough to turn on my camera. This was probably also the case for students whilst working on their teamwork assignments, or they may even have only been interacting through text messages. Things might have been easier if they had been able to interact face-to-face. However, the accounting tools undoubtedly had some individualizing impact on some students, and the virtual learning environment was not entirely to blame.

Luckily, these accounting tools did not have solely negative impacts on the classroom. There were some good examples of intelligent accountability, as elaborated in the next section.

7. Intelligent accountability

O'Neill (2002), who first coined the term "intelligent accountability," agrees with Roberts (1991) that focusing blindly on accounting numbers has undesirable effects and is of no value. Indeed, research finds that such blind focus leads to poor decisions (Dalla Via *et al*., 2019). O'Neill (2002) argues that rather than blindly accepting the accounting numbers, we need to actively inquire into what happened to produce these numbers, for example by asking questions and listening to each other. O'Neill (2002) further posits that intelligent accountability is a precursor to well-placed trust, a notion she describes as crucial to our wellbeing, and even to our existence.

Building on O'Neill's (2002) arguments, Roberts (2009) defines intelligent accountability as understanding the relevance or accuracy of indicators of accountability in context through active inquiry. He contrasts this form of accountability with focusing merely on a predetermined set of performance indicators. Roberts (2009) also suggests that active inquiry will improve our understanding of the complex interdependencies beneath accountability indicators, which is vital for understanding how our roles in the organization fit together with accountability measures (Agyemang *et al*., 2019; Fry, 1995). He elaborates on how intelligent accountability can be achieved by drawing on Butler's (2005) argument that because, as individuals, we are opaque even to ourselves, being fully self-accountable is impossible. Roberts (2009) argues that the first step towards intelligent accountability is understanding our own imperfections, such as this opacity. However, he explains that this cannot be achieved by focusing solely on accounting numbers, as these numbers assume full transparency of self, which is never achievable. He refers to the contradiction that norms not written by them define how individuals should give an account of themselves to others, when even giving account of oneself to the self is impossible (Butler, 2005). In Roberts's (2009) framework, these norms correspond with the hierarchical forms of accountability arising from accounting tools such as

performance indicators. Roberts (2009) further argues that focusing solely on accounting numbers will lead to prioritization of defending one's self-image over communication and learning. Only by recognizing our own imperfections, such as our opacity to ourselves and others, can we break this impasse. This recognition creates a narcissistic yet productive wound.

Although both O'Neill (2002) and Roberts (2009) agree that intelligent accountability typically requires face-to-face encounters, they argue that face-to-face relationships alone are insufficient to foster trust in organizations (see also Roberts, 1991). They agree that we still need the hierarchical form of accountability, not only to detect cheating or local collusion, but also, used intelligently, to understand the interdependencies inherent in it, and to learn from it about ourselves and others to advance collectively.

According to Roberts (2009), recognizing our imperfections paves the way to intelligent accountability which can be synthesized in the following steps:

1. *Recognizing our own imperfections, such as being opaque to ourselves*: this allows self-reflexivity by releasing us from pressure to be or appear to be perfect. This, in turn, releases our preoccupation with defending our self-image.
2. *Accepting the imperfections of others*: once we accept that we are imperfect, it is easier for us to accept the imperfections of others. This creates mutual understanding of each other, and appreciation that we are responsible for each other.
3. *Approaching others as a resource to develop our capabilities, rather than as a threat to ourselves, by asking questions and listening*: as the first two steps release us from defending our self-image and help us to appreciate that we need each other to improve, we can stop seeing others as a threat to ourselves. To let others improve ourselves, we need to ask questions and listen. Thus, dialogue is the cornerstone of intelligent accountability.
4. *Appreciating the importance of accountability mechanisms*: once we realize that we are opaque even to ourselves, we understand that we are ignorant about the impact of our behavior on others, and therefore need a system of accountability to be aware of that impact.
5. *Using accounting tools to advance collectively*: as the third and fourth steps allow us to appreciate the importance of accountability mechanisms and approaching others as a resource to develop ourselves by engaging in dialogue with each other, we can incorporate information from accounting tools with information we gather from others. This, in turn, helps us to advance collectively.

The following observations reflect on instances where accounting tools in my classroom fostered some intelligent accountability amongst team members.

7.1. Observations: intelligent accountability

I was happy to see evidence of some intelligent accountability developing in the teamwork, for which the accounting tool of peer feedback was instrumental. This is reflected in an excerpt from my diary entry of February 9 on the mid-term module evaluation results:

> *I was particularly happy about one remark…One student mentioned how the peer feedback motivated them to work harder and engage more with their teammates in the group work. They liked that the more they engaged with other students to discuss their answers, the more they discovered their own shortcomings, and that broadened their thinking about problems, rather than being confined to their own ideas.*

This remark reveals many of the properties of intelligent accountability discussed above, including listening and talking (engagement), understanding one's own imperfections yet not being preoccupied by them, realizing the importance of accounting tools (peer feedback), trusting others, acknowledging that one needs others for advancement, and working together towards that advancement (O'Neill, 2002; Roberts, 2009).

Other instances of intelligent accountability also took place in my classroom. For example, many cases of narrative feedback provided detailed justifications of why a specific mark had been given to a student, such as what the student had worked on, their timeliness, their responsiveness, their communicativeness, and whether they had asked for help in a timely manner when they struggled. Therefore, students' feedback to each other made it easier for them to interact intelligently with the accounting information, by helping each other to understand the complex interdependencies behind it (numerical feedback) rather than being preoccupied with their scores. Thus, it was perhaps unsurprising that throughout the term, the vast majority regularly confirmed that they were happy with their feedback scores for the previous assignment. When they were not, they would write down why they thought the feedback was unfair. They talked about the narrative feedback they had received, contrasted it with what they had done, and explained why they thought the feedback was unfair. In other words, there was dialogue between the students through this hierarchical form of accountability, and dialogue is the cornerstone of intelligent accountability. This worked particularly well in the virtual learning environment, as students had few opportunities for face-to-face discussion. However, similar accounting tools may be valuable in allowing individuals to express themselves and engage in dialogue even when face-to-face encounters are possible.

Students were not the only ones who benefited from intelligent accountability. By interacting with my students, as I did following their complaints about the team assignments, I also engaged in intelligent accountability. Recall that a student complained in their mid-term module feedback about the team assignment, as reflected in the excerpts from my diary entry of February 9 given in Sections 5 and 6. Section 6 also explains that I arranged a meeting with this student to discuss the issue. Another excerpt from my notes of that meeting gives more detail:

> *The student accepted my meeting invitation one minute past the meeting time and we managed to have a talk…At one point the student started crying… These are such young, naïve individuals!*

The student's strong emotional reaction to some team members sending their work at the last minute, which had a negligible impact on their overall attainment, suggested that they were equating the team mark with their own self value, as elaborated in Section 6 (see Foucault, 1979; Roberts, 1996). Seeing this, whilst acknowledging the difficulties of the teamwork, I encouraged the student to see team assignments as a learning experience, rather than letting some poorly performing teammates get them down. I felt that our meeting ended on a positive note with mutual understanding. We exchanged some pleasant emails after the meeting, and they never complained again.

By accepting the invitation, albeit late, the student took a step towards engaging in dialogue, the cornerstone of intelligent accountability. Although the meeting was virtual, it was as close to a face-to-face meeting as possible during the lockdown, with cameras and microphones switched on on both sides. This may have facilitated the dialogue. It was the first time I had seen the student, and may have been the first time the student had seen me, as my internet connection was often not good enough to turn on my camera during the webinars. There were personal touches in the conversation, such as learning that the student was going through a personally difficult time and feeling bad for them about this. However, the moment the student cried was when everything changed for me. I realized at that moment that for the student, this was somehow much more than a team assignment with a negligible impact on their grade. They were taking it much more seriously, and it was hurting them. I then realized what I should do, which I had not done initially when I had first realized that the student was unhappy: remind the student of the essence of these assignments, as nothing more or less than a learning experience. I was also very careful to be sensitive to the student when

communicating this message, by acknowledging the difficulties of team assignments and showing my empathy with their feelings. I also gently pointed out that the peer feedback scores were instrumental in avoiding the free riding about which they complained before, and that in the past they had been a bit too generous to their teammates in their feedback. In doing so, I tried to explain the complex interdependencies beneath the accounting indicators, another aspect of intelligent accountability (Roberts, 2009).

During that conversation I realized two of my previous mistakes. The first was that on initially reading the feedback, I had felt that the student was overreacting and being unfair to me. I had actually lost sleep after receiving that feedback. However, after meeting the student and listening to them, I realized that this was not true. They did not mean to be unfair to me; they had overreacted because they felt under pressure, and did not yet have the diplomatic skills gained from experience. My second mistake was that on reading their feedback, I had totally missed the importance of the assignments to the student (for elaboration on the individualizing effect of these assignments on the student, see Section 6), which precluded the student from seeing the big picture. By realizing this mistake (my own imperfection), I was able to step in and communicate the big picture to the student.

This was not the only meeting that resolved tensions. I met with the two students who claimed that the team marks they had received were unfair (see Section 6), and both meetings ended on a positive note: the students understood why they had lost marks, and I understood that I should have given those teams more detail in my original feedback. I also engaged with many students through emails and messages on the peer feedback system, and encouraged them to talk to their teammates in the few instances where they expressed concerns about their feedback scores. All these efforts to build dialogue seem to have paid off, as complaints about peer feedback dropped significantly by the end of term, and the end-of-term module evaluation indicated a high level of satisfaction with the module.

The above observations suggest that the interaction of hierarchical and socializing forms of accountability fosters intelligent accountability. We need hierarchical accountability since it helps us to understand our strengths and failures. We also need some dialogue to reflect on the feedback from hierarchical accountability, and socializing accountability promotes that dialogue. The new system thus seems to have worked well for my students in the end. The next section discusses what academics need to enable them to bring successful innovations to their classrooms.

8. Reflections for academia

The feedback system described in this study is an example of an educational innovation. Although peer feedback has been widely used in HE, this was its first use on the module I was teaching. It had many innovative qualities, such as its zero-sum nature to prevent gaming the system, penalties for failing to give feedback, the cloud application to facilitate interactions with the system, the competition, and reporting features that brought transparency to everyone involved whilst protecting anonymity. My students' struggles, at least early on, suggested that they did not have prior experience of such a system, so it was a new tool for everybody involved.

I introduced the team assessments into my module for two reasons: to improve learning (the assessment part) and to mitigate the effects of loneliness arising from the pandemic and the accompanying lockdown (the team part). As elaborated in Section 4, the peer feedback scores were integrated into the system, so all students engaged with the experience, rather than a selection who were already self-motivated to learn.

I am in no position to propose that this is the best system, as many alternatives to assessments are available to improve student learning, and I observed some individualizing aspects of the accounting mechanisms. However, the system seemed to work in my classroom

on this occasion. Student satisfaction was high, reflected both in the end-of-term module evaluation and in numerous emails I received from students about how they had enjoyed and benefited from the module. Their attainment was not only very satisfactory, but was also significantly higher than in previous years when these assessments had not taken place. The module evaluation form had a question about whether the pandemic had had a negative impact on students' engagement with the module. The answer was overwhelmingly no, and students reflected that how I had structured the module had impacted positively on their learning during the pandemic. Most importantly, I saw numerous examples of intelligent accountability in my classroom, arising from these assessments and how we engaged with each other in relation to them. The aims of cooperative learning seem to have been achieved: students shared resources (almost all of them contributed their knowledge and effort to the assessments), they provided feedback to each other, and judging by that feedback and the module evaluations, they gained insights into problems by challenging one another (Wilkin, 2022).

Assignment marks and peer scores were measures through which I held students accountable to me and to each other. I tried to achieve this by making students' efforts in team assignments transparent. However, as Strathern (2003) argues, transparency often hides many practices, and a perfect representation of the truth is impossible in any accountability system. O'Neill (2002) suggests that accounting information should be used to limit deception, and that intelligent accountability is only possible through good governance.

In trying to achieve good governance, one of my tools was to pay attention to the accounting information. I read all numerical and narrative feedback to get a sense of whether students were (1) engaging in the teamwork, (2) giving each other constructive and fair feedback, and (3) happy with the feedback they received. In all cases the majority were, although there were inevitably some exceptions, and I may not have seen everything. I stepped in when I found evidence of deception, as explained in Section 5. I also stepped in and started dialogues with students when they were unhappy with peer feedback, where I tried to ensure that they understood how the system worked and encouraged them to engage in dialogue with their teammates (see Section 6). As explained in Section 7, I tried to calm students down when the system proved too stressful for them. I also tried to engage in good governance when marking the team assignments. I prepared a detailed "suggested" solution (emphasizing that students could approach the problems from different angles), and gave detailed and timely descriptive feedback to each team after each assignment. In addition, I diligently wrote my observations in my diary. These entries ultimately constitute data from a classroom team setting to inform team settings in other contexts, and hence contribute to research on accountability.

All these activities were on top of my other responsibilities to my students and to the university, and were therefore difficult to achieve. It meant working more than 12 hours on a typical day. I was able to do all of this, perhaps ironically, because I am on a teaching and research contract, and therefore have a significantly lower teaching load than my colleagues who are on teaching-only contracts; yet the latter are those on whom we depend for most of the teaching delivered in our universities. They are far more experienced in teaching than faculty on research and teaching contracts, and are therefore likely to have better insights than others into the sorts of innovations that students might need; but with such high teaching loads, how can we expect them to be innovative? If we do not devote sufficient time, especially on the first occasion until the system is well established, innovations are bound to be unsuccessful.

However, university lecturers' workloads have been increasing, making such innovations less likely. As detailed below, these increased workloads are largely the result of ever-increasing hierarchical forms of accountability demanded of academics. Increased dependence on this form of accountability, with no dialogue about how educational aims can be better achieved, hinders intelligent forms of accountability and collective advancement of HE, in the UK and around the world (Griffith and Altinay, 2020; Pitman, 2016; Smith and Fleisher, 2011).

Lecturers in the UK went on strike in 2019 (McKie, 2020; BBC, 2021), and another strike decision was made in November 2022 (UCU, 2022a) to protest against, amongst other things, adverse workload conditions (UCU, 2022a). A 2021 survey of members of the UK's University and College Union (UCU, 2022b) indeed demonstrates that staff in HE are working the equivalent of more than two days unpaid per week.

The transformation of HE since the 1990s when government prescription and control increased, referred to as an "audit culture" by academics (Radice, 2013; Strathern, 2003; for implications, see also Amit, 2003; Fillitz, 2003; Gefou-Madianou, 2003; Rimoldi, 2003; Shore and Wright, 2003), introduced audit procedures for academics, such as the Research Excellence Framework (REF) and the Teaching Excellence Framework (TEF).

The REF (formerly known as the Research Assessment Exercise, first conducted in 1986; (Webster, 2012) is used to allocate most institutional funding for research to universities in the UK (Arnold *et al.*, 2018). Its criteria focus largely on publications in high-status journals, which influences academics' careers, as a result of which the importance of activities other than research, including teaching, has decreased for the career advancement of academics on research and teaching contracts (Arnold *et al.*, 2018). This changed somewhat with the introduction of the TEF, which is a government-backed assessment of undergraduate teaching in HE institutions, covering all universities in England and some in Scotland and Wales. Its first results were published in 2017 (Times Higher Education, 2017), and its aim is to rebalance the overemphasis on research brought by the REF, improve the quality of teaching, and provide a basis for students to choose between HE providers (Deem and Baird, 2020). An independent review of TEF criticizes it for not using any direct measure of the quality of teaching, and instead using feedback from final-year students in the National Student Survey (NSS) as its only proxy for teaching quality (Pierce, 2021). TEF is also highly criticized by academics in similar respects (see, e.g., Barkas *et al.*, 2019; Lillejord, 2020).

The NSS, which has run annually since 2005, has been highly controversial in and of itself (Office for Students, 2020). The survey collects data on students' opinions about their courses (e.g., teaching, assessments, and feedback) to inform prospective students' decision making, to help HE institutions to improve their teaching, and to increase public accountability (Office for Students, n.d.).[8] Nevertheless, since its inception, academics have called for it to end, and students have boycotted it. In 2017, the National Union of Students (NUS) instigated a joint boycott with the UCU (Office for Students, 2020), one reason for which was the NSS's use by universities to justify firing staff, cutting courses, and closing departments (UCU, 2016). The NSS has also been criticized for pitching students as consumers, and putting undue pressure on academics by subjecting them to unwarranted surveillance (Office for Students, 2020).

The student-as-consumer model, which was introduced after 1992 (UCU, 2010), invites students to view HE as a market, and in turn emphasizes student satisfaction in course design and delivery, which is criticised for de-professionalising the role of academics, since students, unlike the academics who are educating them, are not experts either in their fields of study, or in the area of pedagogy (Streeting and Wise, 2009). A recent briefing by the Office for Students, the independent regulator of HE in England, includes concern about the credibility of degrees in the UK, suggesting that the student-as-consumer model has caused grade inflation that does not reflect improvements to student achievement (Office for Students, 2022). In this briefing, the Office for Students affirms the existence of grade inflation in the UK over the last decade, and concludes that it is damaging the reputation of English HE.

This increasing focus on positive student feedback and attainment influences us as academics, as we work in an audit environment and our teaching is judged by these short-term

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[8] A similar survey, the Postgraduate Taught Experience Survey, is run annually for postgraduate students (Advance HE, 2020.).

performance indicators. The student-as-consumer model seems to have been integrated into academic career progression in the UK. Most, if not all, universities include positive module feedback as one success criterion for academic promotion, and some also include successful module outcomes, such as the number of firsts and upper seconds awarded, and reductions in module failure rates (see, e.g., Swansea University, 2022). The latter is particularly worrying, as academics typically write and mark their own exam papers, and these types of success criteria may exacerbate grade inflation and serve to manage appearances (Cooper and Lapsley, 2021), rather than increasing accountability for delivering high-quality education.

The hierarchical accountability systems described above mainly use assessment scores, as well as student satisfaction scores which are inevitably influenced by their assessment scores. The primary aim of assessments is to judge what is learned, to hold students to account for their learning, and, if necessary, to take actions to improve learning. The secondary use of assessments to hold educators to account for their teaching may undermine the educational aims by introducing incentives such as inflating grades (Office for Students, 2022; O'Neill, 2013). Moreover, increased reliance on these hierarchical accountability mechanisms discourages innovation, as educators fear that non-compliance with the demands of these mechanisms will be punished (Shore and Wright, 2003). For instance, I cannot imagine any university saying, "it is OK that this term's student satisfaction and attainment were low; you came up with a very valuable innovation that will benefit our students in the long run."

In addition to increased reliance on hierarchical accountability mechanisms, the scope for intelligent accountability, which helps make sense of the numbers in these accounting tools (O'Neill, 2002; Roberts, 2009), is decreasing. The UCU's 2021 survey of members (UCU, 2022b) demonstrates that academics spend significantly more time on teaching delivery than five years ago, as well as on audit procedures such as the REF and TEF, and that they spend significantly less time on student consultations, teaching preparation, course review and development, and their own professional development. In other words, whilst time for teaching and audit procedures is expanding, all other activities that would help academics reflect on their performance and improve teaching quality are decreasing.

As discussed in Section 7, understanding the complex interdependencies beneath the accounting indicators through active inquiry and discussion rather than a blind focus on the numbers is important in every organization, but especially so in educational organizations. This is because accounting numbers inevitably simplify the areas evaluated to ease measurement (Power, 2018), but areas that are important for education are difficult to measure or compare. For example, different subjects require different assessments, and their results are not necessarily comparable (O'Neill, 2013). Thus, educational objectives cannot be achieved without proper communication and reflection. However, the current state of the HE system does not allow academics sufficient time to do this, nor do the accountability mechanisms incentivize them to innovate based on their reflections.

By focusing on longer-term outcomes and introducing a system allowing us to give our accounts of what we have done for our students in an intelligent way, policymakers might reflect their trust in us more, as no accountability system can work without trust (O'Neill, 2013).

9. Conclusion

In this study, the accountability mechanisms in a classroom and in broader HE settings to enhance learning are critically discussed. This is an autoethnographic case study about a module in which peers gave each other numerical and narrative feedback based on their engagement with team assignments, and the numerical feedback formed part of the students' marks for the module.

The study concludes that in a classroom setting with peer assignment and feedback, the hierarchical and socializing accountability constantly interact and this interaction fosters intelligent accountability, a form of accountability which is particularly important in educational settings. The results also show that, despite tensions created by the clash of socializing and hierarchical forms of accountability and the individualizing impacts of the accounting information, the teaching method worked well and gave rise to several examples of intelligent accountability in my classroom. However, this result was only achieved through very time-consuming commitment to governance, and that amount of time is typically not available to many academics who do the bulk of HE teaching. Academics' ever-increasing workloads and an accountability structure based on short-term outcomes, such as immediate student evaluations and marks, decrease the likelihood of teaching innovations that would benefit students in the long run. Hence, the paper provides insights for HE policymakers into how to enable such innovations. Particularly, the hierarchical accountability system for academics in HE's so-called audit culture (Radice, 2013; Strathern, 2003) inhibits intelligent accountability and successful innovation in learning and teaching.

By critically analyzing the accountability mechanisms in a classroom as an organizational setting, this study contributes to the literature on classrooms as an organization (e.g., Cohen, 1976; Mezoff et al., 1979; Pendse, 1984) and to the literature on team-based assessments with peer feedback (e.g. Lane, 2012; Saldivar, 2015; Stein et al., 2016). These typically examine how classrooms should be organized to enhance learning and how peer feedback is beneficial to student learning, but do not critically discuss the accountability mechanisms embedded in these settings.

This study answers calls to uncover different dimensions of accountability (Sinclair, 1995) and to empirically examine different accountability structures and mechanisms (Aleksovska et al., 2019; Jacobs, 2016). In this case, peer feedback created a unique setting in which student marks, as a hierarchical accountability tool, were influenced by marks given by equals, who felt some responsibility to their peers arising from the socializing form of accountability, which clashed with their responsibility arising from the hierarchical form of accountability. This setting allowed me to clearly observe the dynamics between these two forms of accountability, and how they constantly impacted on each other. This is an important finding. Although previous literature accepts that these two forms of accountability may interact, occur in the same places, and serve similar functions, it examines them as two separate entities. By showing how intelligent accountability emerged from my setting, despite the individualizing impact of some accountability measures used in it, the study also contributes to the few empirical studies that examine the individualizing impacts of the hierarchical form of accountability and the emergence of intelligent accountability. In other words, by critically evaluating the data from a classroom team setting, this study informs team settings in other contexts. Finally, by describing a teaching innovation that worked well during a COVID-19 pandemic lockdown when face-to-face interaction was impossible, this paper offers some practical inputs and contributes to our understanding of the social implications of the pandemic.

However, this study covers one specific case, so its results cannot necessarily be generalized to other contexts or individuals. Therefore, it is important for future researchers to continue to examine these dynamics in different settings with different complexities (Scobie et al., 2020) and cultural properties that may impact on the success or failure of accountability practices (Leoni et al., 2021). This will uncover more dimensions in which accountability is experienced, which will in turn serve to enhance accountability in organizations (Sinclair, 1995). Future researchers might, for example, examine how to increase instances of intelligent accountability (see Section 7) by using this dynamic, as the dialogue embedded in the socializing form of accountability may be instrumental for using hierarchical accountability in an intelligent way. Conversely, future researchers might also investigate how adverse impacts

of the socializing form of accountability on the formal, hierarchical form of accountability (see Section 5) might be mitigated in organizations. Classrooms are not the only context in which this dynamic occurs (see Section 5), giving rise to other opportunities for researchers to conduct such examinations.

This study is subject to similar caveats to other autoethnographic work, as it is subjective (Ellis and Bochner, 2000). Although the focus is on students in this work, the story I tell is my own rather than theirs (Adams, 2008). Thus, the students' accounts are told from the instructor's perspective. Although I invite readers to trust my narrative, I do not force them to do so because they always have discretion to challenge it (Yu, 2021). Future researchers might extend our understandings of the dynamic between hierarchical and socializing accountability by examining the issue from students' point of view through interviews and focus group discussions. Such methodologies would bring more theoretical insights, and would help academics enhance team-based learning experiences in their classrooms.

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Table 1. Peer feedback template

		Peer Evaluation Score
Equal Share + 50%	29	150%
Equal Share + 40%		140%
Equal Share + 30%		130%
Equal Share + 20%		120%
Equal Share + 10%		110%
Equal Share		100%
Equal Share - 10%		90%
Equal Share - 20%		80%
Equal Share - 30%		70%
Equal Share - 40%		60%
Equal Share - 50%		50%
0		0%