

REFRAMING GOVERNANCE AND ACCOUNTABILITY IN EDUCATION: A COMPARATIVE ANALYSIS OF PUBLIC AND PRIVATE SCHOOLS THROUGH THE LENS OF PRINCIPAL–AGENT THEORY

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ABSTRACT

This study examined the relationship between governance structures and accountability practices in public and private secondary schools through the lens of Principal–Agent Theory. It focused on decision-making autonomy, monitoring and evaluation systems, and incentive and performance mechanisms as dimensions of governance structures, while policy compliance, performance accountability, and transparency and reporting mechanisms served as indicators of accountability practices. A comparative research design was used involving teachers and school heads from selected public and private secondary schools. Data were collected using a researcher-made questionnaire and analyzed using descriptive statistics, independent samples t-tests, and Pearson correlations. Findings showed that private schools had higher decision-making autonomy and stronger incentive mechanisms, while public schools demonstrated stronger monitoring systems, policy compliance, and transparency. Both types of schools exhibited high levels of accountability practices, although differences in implementation were noted. Results also revealed a strong positive relationship between governance structures and accountability practices. Challenges identified included limited autonomy, rigid monitoring systems, weak incentives, and gaps between policy and practice. Overall, the study concludes that governance structures significantly influence accountability practices, and it recommends a balanced governance model that integrates autonomy, structured monitoring, and effective incentives to improve school effectiveness.

Keywords: Governance structures; accountability practices; Principal–Agent Theory; public schools; private schools; secondary education.

INTRODUCTION

Education governance has become a central concern in contemporary policy discourse, particularly as systems worldwide strive to balance accountability, efficiency, and equity. In both public and private educational institutions, governance structures shape how decisions are made, how resources are allocated, and how accountability is enforced. As education systems grow increasingly complex, there is a stronger need to critically examine governance mechanisms, especially in contexts where institutional arrangements differ significantly, such as between public and private schools.

In the Philippine context, governance in public education is largely centralized, with policies, standards, and accountability measures guided by the Department of Education (DepEd). This centralized structure ensures uniformity and compliance but often limits school-level autonomy and responsiveness to local needs. In contrast, private schools operate with greater independence, allowing flexibility in decision-making, resource management, and innovation. This structural divergence provides a strong basis for comparative analysis on how governance influences accountability practices.

Accountability in education extends beyond compliance with policies to ensure that educational outcomes meet established standards and societal expectations. Public schools are typically subjected to formal accountability mechanisms such as performance indicators, audits, and standardized assessments. While these systems promote transparency and control, they may also lead to bureaucratic rigidity. Meanwhile, private schools rely more on internal accountability systems influenced by market

forces, parental expectations, and institutional priorities, resulting in varying levels of rigor and consistency.

The growing emphasis on accountability in education highlights the complex relationships between key factors such as school heads and teachers, who are expected to meet institutional goals while responding to governance demands. However, tensions often arise when incentive systems are misaligned with the nature of teaching, expectations are unclear, or accountability measures conflict with professional autonomy. In this regard, Shi and Wang (2024) provide empirical evidence from public and private schools in Shenzhen, China, showing that merit pay systems—often framed under market-oriented accountability—can fail due to fundamental contradictions between external accountability mechanisms and the professional nature of teaching. Their findings challenge the political obstruction hypothesis and support the nature-of-teaching hypothesis, emphasizing that greater market dependence intensifies conflict between accountability systems and teacher motivation, thereby reducing effectiveness. This situation underscores the need to understand governance issues through a lens that explains how misaligned incentives between principals and agents can produce unintended outcomes and affect school performance.

One such lens is Principal-Agent Theory, which provides a useful framework for analyzing governance dynamics by explaining how a principal delegates responsibilities to an agent within an organization. In education, principals may include government agencies or school owners, while agents refer to school leaders and teachers who implement institutional goals. The theory highlights key issues such as information asymmetry, monitoring challenges, and incentive structures, all of which are evident in accountability systems such as merit pay and other performance-based reforms.

Applying Principal-Agent Theory to education helps explain how governance structures shape behavior and decision-making within schools, particularly in relationships in which principals, such as accrediting bodies or educational institutions, delegate responsibilities to agents like high school administrators and teachers. This is reflected in Schneider and Snodgrass (2025), where community colleges and the Higher Learning Commission act as principals setting credentialing standards for concurrent enrollment programs, while high school administrators and instructors serve as agents responsible for implementation. Their study shows how policy changes, such as updated credentialing requirements with strict deadlines, generate principal-agent tensions involving compliance pressure, program sustainability risks, and misalignment between institutional expectations and school capacity.

Despite the increasing recognition of governance and accountability as critical determinants of educational effectiveness, much of the existing literature examines these constructs in isolation or within a single type of institution. Comparative studies that systematically analyze both public and private schools remain limited, particularly in developing country contexts. This gap restricts a deeper understanding of how differing governance models shape accountability systems in practice.

Furthermore, although Principal-Agent Theory has been widely used in economics and public administration, its application in educational research—especially in comparative analyses of public and private schooling—remains underdeveloped. Many existing studies focus on macro-level policy discussions or organizational behavior without fully capturing the relational dynamics between principals and agents within schools.

Another critical gap lies in the limited empirical evidence on how governance structures directly shape accountability practices at the school level. Many studies rely on policy analysis or perception-based data, without examining concrete differences in autonomy, monitoring systems, and incentive mechanisms across public and private institutions. This limits the ability to generate evidence-based insights to improve policy.

Thus, this study aims to advance the discourse on educational governance and accountability by employing a comparative approach grounded in Principal-Agent Theory. It specifically investigates how governance structures in public and private schools influence accountability mechanisms, decision-making processes, and institutional outcomes. By addressing these identified gaps, the study provides

a more comprehensive understanding of educational governance and generates evidence-based insights that may support the development of more balanced, responsive, and effective accountability systems.

Statement of the Problem

This study aimed to determine how governance structures shape accountability mechanisms in educational institutions by comparing public and private secondary schools through the lens of Principal-Agent Theory.

Specifically, this study sought to attain the following objectives:

1. Describe the governance structures of public and private secondary schools in terms of:
 - 1.1 Decision-making autonomy;
 - 1.2 Monitoring and evaluation systems; and
 - 1.3 Incentive and performance mechanisms.
2. Determine the level of accountability practices in public and private secondary schools in terms of:
 - 2.1 Policy compliance;
 - 2.2 Performance accountability; and
 - 2.3 Transparency and reporting mechanisms.
3. Find out the differences between governance structures and accountability practices in public and private schools.
4. Identify the problems and challenges faced by school heads and teachers in managing governance structures and accountability practices in public and private secondary schools.
5. Propose policy recommendations to enhance accountability and effectiveness in both public and private secondary schools.

Hypothesis

There were no significant differences in governance structures and accountability practices between public and private schools.

Scope and Delimitations

This study aimed to determine how governance structures shape accountability mechanisms in educational institutions by comparing public and private secondary schools through the lens of Principal-Agent Theory.

The study is limited to selected public and private secondary schools in Batangas City. The respondents are school heads and teachers directly involved in governance and accountability processes, and their perceptions serve as the primary source of data. The study focuses on governance structures in terms of decision-making autonomy, monitoring and evaluation systems, and incentive and performance mechanisms, and on accountability practices in terms of policy compliance, performance accountability, and transparency and reporting mechanisms. Data are gathered using a researcher-made questionnaire with both quantitative and qualitative components.

This study excludes student academic performance data, financial audits, and external stakeholder evaluations, focusing only on internal governance and accountability processes within schools. While the findings may offer insights relevant to broader educational governance discussions, they are not intended for generalization beyond the selected schools, as governance systems may differ across regions and educational contexts.

Review of Related Literature

Governance structures of public and private secondary schools. Governance structures in public and private secondary schools differ in terms of autonomy, accountability systems, and management flexibility. Public schools are generally governed by centralized state policies and regulations, resulting in standardized procedures and stronger external accountability mechanisms. In

contrast, private schools operate under more decentralized governance, allowing greater autonomy in decision-making, resource management, and institutional innovation. Despite these differences, both systems aim to ensure effective school management and improved educational outcomes through varying approaches to control, monitoring, and performance accountability.

Decision-making autonomy refers to the extent to which school leaders and teachers can make instructional, administrative, and resource-related decisions without external interference. In public secondary schools, autonomy is often constrained by centralized governance structures that set policies and standards, limiting flexibility at the school level. In contrast, private schools generally experience greater autonomy in decision-making, allowing them to adapt more quickly to local needs, innovate instructional practices, and manage resources independently. However, Canbolat (2025) found that, despite differences in organizational autonomy between public and private schools, instructional quality is similar across both school types, resulting in comparable student achievement. This suggests that greater autonomy does not automatically translate into higher instructional effectiveness or better outcomes. As a result, literature emphasizes that while autonomy is an important feature of governance structures, it must be balanced with strong internal accountability mechanisms to ensure that decision-making aligns with quality standards and educational goals.

Monitoring and evaluation systems are essential governance mechanisms that ensure accountability, quality assurance, and continuous performance improvement in both public and private secondary schools. In public schools, these systems are typically centralized and standardized through external assessments, government oversight, and strict policy compliance, while private schools tend to adopt more flexible, internally driven evaluation mechanisms aligned with institutional priorities and stakeholder expectations. Echávarri and Peraza (2017) illustrate this in the context of Mexico, where education reforms strengthened monitoring and evaluation through teacher assessments, school-based management, and the establishment of a national evaluation body, resulting in greater accountability through high-stakes testing and performance monitoring. However, their study also highlights implementation challenges and regional resistance, showing that monitoring systems are shaped not only by technical requirements but also by political and institutional dynamics. Similarly, Ongukah and Otara (2025) emphasize that in public secondary schools in Kenya, effective leadership in monitoring and evaluation reporting significantly improves project completion and institutional outcomes, as transparent, consistent, and feedback-oriented reporting enhances accountability, while weak monitoring systems contribute to inefficiency and project delays. Overall, these studies demonstrate that the effectiveness of monitoring and evaluation systems depends not only on structural design but also on leadership practices and the consistent use of data for informed decision-making in education.

Incentive and performance mechanisms are essential governance tools used to motivate teachers and improve organizational outcomes by linking rewards, recognition, and performance expectations to desired behaviors and results. In public and private secondary schools, these mechanisms vary in design and implementation, with public schools often relying on standardized promotion systems and fixed compensation structures, while private schools tend to adopt more flexible, performance-based incentives. Rahimi et al. (2021) demonstrate the effectiveness of incentive systems in an educational game context, where rewarding content engagement improved student learning outcomes and performance, showing that well-designed incentives can positively influence behavior and achievement. Similarly, Chang and Wang (2025) found that incentive strategies significantly enhance motivation and learning behaviors, particularly when mediated by self-efficacy, although not all incentive types produce positive effects. In addition, Hardianto et al. (2025) emphasize that incentives, combined with leadership practices, significantly affect teacher motivation and job satisfaction, which in turn influence performance. Overall, these studies highlight that effective incentive and performance mechanisms must be fair, transparent, and aligned with motivation to improve both teacher effectiveness and institutional outcomes.

Accountability practices in public and private secondary schools. Accountability practices in public and private secondary schools refer to the systems and processes used to ensure that schools meet expected standards of performance, transparency, and responsibility. In public schools, accountability is typically enforced through government-regulated mechanisms such as standardized assessments, performance evaluations, audits, and compliance with national education policies, which emphasize uniformity and public responsibility. In contrast, private schools implement accountability through internal systems guided by institutional goals, parental expectations, accreditation requirements, and market-driven pressures, allowing for more flexibility but varying levels of rigor. Despite these differences, both systems aim to promote school effectiveness and improve educational outcomes through different approaches to monitoring, evaluation, and performance reporting.

Policy compliance in public and private secondary schools refers to the extent to which schools adhere to established laws, regulations, standards, and institutional requirements set by governing bodies and accrediting agencies. In public schools, policy compliance is generally strict and standardized, guided by government-issued mandates, including curriculum standards, reporting requirements, and accountability frameworks, that ensure uniform implementation across schools. Private schools, while still required to meet national standards and accreditation requirements, often have greater flexibility in interpreting and implementing policies in light of institutional missions and priorities. Roe (2025) emphasizes that educational policies and legislation can either strengthen or weaken inclusive and accountable school environments, depending on how compliance mechanisms are designed and implemented, particularly in relation to accreditation standards and national reforms. The study further highlights that policy compliance is not merely procedural but also reflects broader tensions among regulation, inclusion, and institutional autonomy, in which legislative decisions significantly shape school practices and outcomes.

Performance accountability refers to the adherence of schools to externally set standards, regulations, and evaluation systems designed to ensure that educational outcomes meet established performance expectations. In public secondary schools, compliance is typically strict and regulated by government mandates such as standardized testing, performance indicators, and formal reporting systems, while private schools also comply with national and accreditation requirements but often have greater flexibility in implementing policies. Peck and Lewis-Durham (2025) highlight that educational accountability has historically been interpreted differently by leaders, ranging from endorsement of test-based accountability to adaptation and resistance, indicating that compliance is not uniform but shaped by leadership perspectives and contextual realities. Similarly, Bantwini and Moorosi (2023) emphasize that while accountability reforms aim to improve school performance, they often lead to compliance-driven practices influenced by political and institutional pressures, sometimes at the expense of meaningful improvement. Together, these studies show that policy compliance in performance accountability is not merely procedural adherence but a complex process shaped by leadership interpretation, political context, and institutional capacity.

Transparency and reporting mechanisms in education refer to governance practices that ensure schools provide open access to information on instructional materials, curriculum content, training processes, performance outcomes, and institutional operations in a clear and systematic manner. In public secondary schools, these mechanisms are typically mandated by government policies that require standardized reporting, adherence to curriculum guidelines, and public disclosure of school performance data, while private schools implement transparency practices through accreditation requirements and stakeholder expectations, allowing for greater flexibility while still ensuring accountability. Rufo, Copland, and Ketcham (2021) emphasize that transparency strengthens accountability by making instructional, training, and curricular materials accessible to parents and students, thereby promoting informed participation and institutional trust. Similarly, Ziegler et al. (2021) highlight that effective transparency depends on the availability and clarity of information, particularly in defining key educational constructs such as equity and performance gaps, noting that unclear or inconsistent reporting can lead to misinterpretation of educational outcomes. Together, these

studies show that transparency and reporting mechanisms are essential not only for compliance and accountability but also for ensuring accurate interpretation of data, stakeholder engagement, and trust in both public and private education systems.

Problems and challenges in managing governance structures and accountability practices.

Problems and challenges in managing governance structures and accountability practices in education often arise from leadership constraints, shifting policy demands, technological disruption, and weak coordination among stakeholders. In school governance, leaders frequently face difficulties balancing autonomy, compliance, and accountability expectations, especially when roles and responsibilities are influenced by political, institutional, and contextual factors. Woytowich (2024) highlights that school board members face evolving governance challenges, including financial oversight, leadership demands, and crisis-driven decision-making, particularly during disruptions such as the COVID-19 pandemic, which intensified pressures on accountability and governance effectiveness. These challenges demonstrate how governance structures are continuously shaped by evolving social and institutional conditions that affect local decision-making capacity.

In addition, emerging technologies further complicate governance and accountability systems in education. Wang (2024) argues that algorithmic and AI-driven decision-making introduces new governance challenges due to issues such as a lack of transparency, rapid technological change, and limited regulatory oversight, raising concerns about whether algorithmic outputs function as de facto policy decisions. Similarly, Li and Zhang (2025) emphasize that the integration of digital technologies such as AI, big data, and blockchain presents legal, ethical, and regulatory gaps that education systems must address through adaptive governance frameworks and cross-sector collaboration. These studies collectively show that managing governance structures and accountability practices is increasingly complex, requiring responsive leadership, updated policies, and stronger coordination to address both traditional administrative issues and emerging technological challenges.

Policy recommendations. Policy recommendations to enhance accountability and effectiveness in both public and private secondary schools emphasize the need for stronger alignment between research, policy, and school-level implementation. Effective accountability systems should be context-sensitive, clearly communicated, and supported by collaboration between policymakers, researchers, and school leaders to ensure that governance reforms are both practical and sustainable. Hodges and Moore (2025) stress that one of the major barriers to translating educational research into policy is the disconnect between researchers and policymakers, driven by differences in incentives, communication gaps, and competing values in decision-making. They recommend strengthening policy-relevant research design, improving stakeholder collaboration, and developing institutional support systems to enhance the real-world impact of research on education policy. Applying these insights, schools should adopt evidence-based policy frameworks, improve communication channels between governance levels, and ensure that accountability mechanisms are informed by practical implementation contexts. Such approaches can help both public and private schools develop more effective, responsive, and sustainable accountability systems.

Theoretical Framework

This study is anchored in the Principal–Agent Theory of Governance by Barry M. Mitnick and further supported by the Accountability Theory of Philip E. Tetlock. These theories provide a strong foundation for understanding governance structures and accountability practices in educational institutions.

The Principal–Agent Theory explains how authority is delegated from a principal (such as the Department of Education, school owners, or governing bodies) to an agent (such as a school head or

teacher) to perform tasks on their behalf. In the school context, this means that school leaders and teachers are entrusted to implement policies, manage instruction, and achieve educational goals.

However, as Mitnick explains, this relationship is not always straightforward due to differences in interests, goals, and access to information. Agents often have more direct knowledge of school operations, while principals rely on reports and monitoring systems. This necessitates governance mechanisms that ensure alignment between agents' actions and principals' expectations.

To address this, the theory emphasizes governance structures, including rules, monitoring systems, evaluation processes, and incentive mechanisms. These are designed to strengthen control, reduce gaps, and promote accountability. Through these systems, principals can supervise and assess whether agents are performing their duties effectively.

Complementing this, Tetlock's Accountability Theory explains that individuals are more likely to make careful, reasoned, and responsible decisions when they expect to justify their actions to others. Accountability involves answerability, evaluation, and consequences. In schools, when teachers and school heads know that their decisions will be reviewed by supervisors, stakeholders, or the community, they are more likely to act ethically, follow policies, and perform their roles with greater responsibility.

In the context of this study, Mitnick's theory explains how governance structures operate in public and private secondary schools, while Tetlock's theory explains how accountability influences the behavior and decision-making of school personnel. In public schools, governance is more centralized through the Department of Education, with established monitoring and evaluation systems. In private schools, governance is more autonomous, requiring strong internal accountability practices to maintain standards.

Together, these theories explain that effective governance is not only about delegating responsibilities but also about holding individuals accountable for their actions. When governance structures are well-designed and accountability is consistently practiced, school personnel are more likely to perform efficiently, leading to improved organizational performance and better educational outcomes.

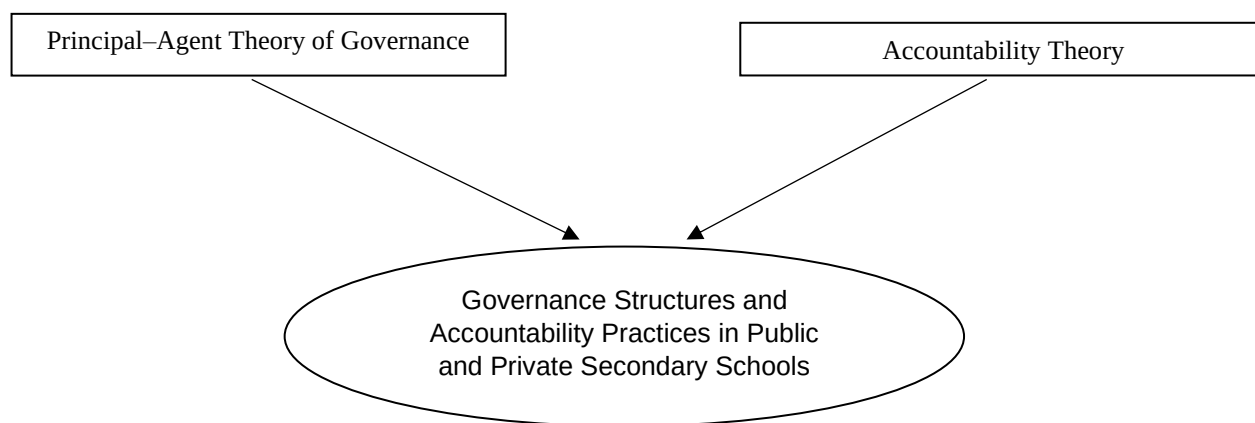


Figure 1

Theoretical Paradigm of Governance Structures and Accountability Practices in Public and Private Secondary Schools

Conceptual Framework

This study utilized an Input–Process–Output (IPO) framework to examine how governance structures shape accountability practices in public and private secondary schools. The first box is the input that includes governance structures, including decision-making autonomy, monitoring and evaluation systems, and incentive and performance mechanisms; accountability practices, including policy compliance, performance accountability, and transparency and reporting mechanisms; differences between governance structures and accountability practices, and the challenges encountered

by school heads and teachers in managing governance structures and accountability practices in public and private secondary schools. The second box is the process involving data collection through survey questionnaires, focus group discussions, and interviews, followed by quantitative and qualitative analysis. The last box is the output that involves the formulation of policy recommendations to improve accountability and governance effectiveness in both public and private secondary schools.

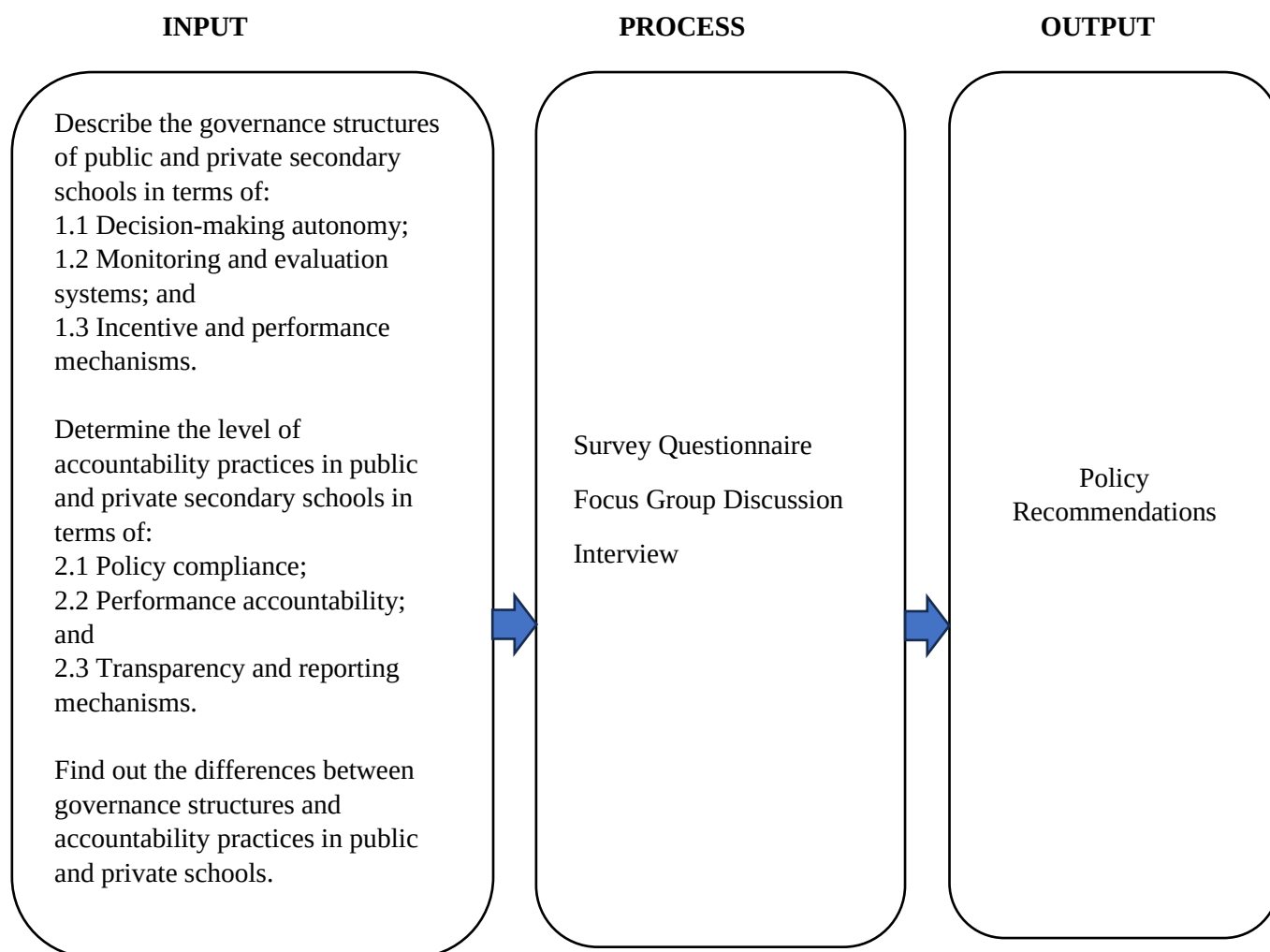


Figure 2
**Conceptual Framework of Governance Structures,
Accountability Practices in Public and Private Secondary Schools**

METHODOLOGY

Research Design

This study utilized a comparative mixed-method research design to examine how governance structures influence accountability practices in public and private secondary schools. The quantitative component measures governance structures and accountability practices using a structured questionnaire, while the qualitative component explores implementation challenges and provides deeper insights into the findings.

The study utilized a researcher-made questionnaire as the primary data-gathering instrument, complemented by interviews and focus group discussions.

Questionnaire. The main instrument used in gathering data was the researcher-made questionnaire, which consisted of three parts. Part I examined the governance structures of public and private secondary schools, including decision-making autonomy, monitoring and evaluation systems, and incentive and performance mechanisms. Part II determines the level of accountability practices in public and private secondary schools in terms of policy compliance, performance accountability, transparency, and reporting mechanisms.

Construction. The instrument was developed based on the study's objectives, interviews, and relevant literature on how governance structures shape accountability mechanisms in educational institutions, comparing public and private secondary schools through the lens of Principal-Agent Theory.

The first draft of the questionnaire was presented to the adviser for feedback, which was then incorporated into the second draft. After several refinements, the adviser approved the questionnaire items. Multiple copies of the questionnaire were then prepared for validation by the panel members.

Validation. The researcher was advised to present the draft questionnaire to experts in the field for validation. A pilot test was also conducted in the Division of Batangas Province to assess the questionnaire's reliability and acceptability. This pilot test helped identify any potential issues that might arise during the actual distribution of the questionnaire. Reliability was assessed using Cronbach's alpha, which yielded a high internal consistency of 0.979, exceeding the minimum of 0.70. This indicated that the items were good at internal consistency and appropriate for utilization. The final copy was then prepared for distribution and administration to the research participants.

Administration. The researcher sought permission to conduct the study by submitting a formal letter to the Schools Division Office of Batangas City. Once permission was granted, the researcher personally approached district supervisors and school principals to request approval for administering the questionnaire. The survey was then distributed online via Google Forms to selected head teachers from the Division of Batangas Province. In compliance with the Data Privacy Act of 2012, the researcher informed the respondents that their information would be kept confidential.

Scoring of Responses. Each item received a corresponding weight value, with 1 representing the lowest score and 4 representing the highest. Descriptive equivalents or verbal descriptions were provided for the interpretation of numerical results.

Options	Scale/Range	Verbal Interpretation
4	3.50 – 4.00	Strongly Agree
3	2.50 – 3.49	Agree
2	1.50 – 2.49	Disagree
1	1.00 – 1.49	Strongly Disagree

Interview. Informal interviews with school heads and teachers were conducted to validate and enrich the responses from the questionnaires. These interviews took place after the completed questionnaires were retrieved.

Focus Group Discussion. To gather additional insights, a focus group discussion was conducted with school heads and head teachers of public and private secondary schools. Focus group discussion agenda served as a guide for discussion with the selected 2 school heads and 2 teachers, focusing on the problems and challenges faced by school heads and teachers in managing governance structures and accountability practices in public and private secondary schools

Data Gathering Procedures

The data collection process was conducted systematically and ethically to ensure data accuracy and integrity. A formal request letter was first submitted to the Schools Division Superintendent of Batangas City to secure permission to conduct the study, after which coordination with school heads was carried out for the proper scheduling and administration of the survey. Upon approval, the validated questionnaire was distributed to selected respondents, particularly school heads and teachers from both public and private secondary schools, with clear instructions and an explanation of the study's purpose.

The researcher ensured that all responses were collected within the designated timeframe and gathered qualitative data through open-ended responses to capture participants' experiences and challenges related to governance and accountability practices. After the collection process, all data were organized, encoded, and prepared for analysis. Quantitative data were analyzed using appropriate statistical tools, including descriptive statistics (mean, standard deviation), and inferential tests, while qualitative responses were examined through thematic analysis to identify recurring patterns and meaningful insights.

Study Limitations and Ethical Considerations

This study was limited to selected public and private secondary schools within Batangas City; thus, the findings may not be generalized to all educational institutions. It relies primarily on self-reported data from respondents, which may be influenced by bias or personal interpretation. Moreover, the study focuses only on governance structures and accountability practices and does not include other variables such as student academic performance, financial audits, or external stakeholder evaluations. Data are collected at a single point in time, which restricts the ability to capture trends or changes over time. In terms of ethics, the study strictly adheres to established research standards: participation is voluntary, informed consent is obtained, and respondents may withdraw at any time without penalty. Confidentiality and anonymity are ensured by excluding personally identifiable information and by securely handling all collected data, which are used solely for academic purposes. The researcher also upholds honesty and integrity throughout the process by ensuring that no data are fabricated, altered, or misrepresented, and that all sources are properly acknowledged in accordance with academic standards.

RESULTS AND DISCUSSION

SOP 1. Describe the governance structures of public and private secondary schools in terms of decision-making autonomy, monitoring and evaluation systems, and incentive and performance mechanisms

1.1 Decision-making Autonomy. Based on the table, school heads and teachers both strongly agree that school leadership can adjust programs based on learner needs. This indicates that respondents perceive school leaders as highly responsive and flexible in modifying or improving school programs to better address learners' diverse needs. It reflects a strong level of instructional adaptability, where decisions are guided by learner-centered considerations and contextual realities within the school.

Table 1
Governance Structures in Terms of Decision-Making Autonomy

Items	School Heads		Teachers	
	WM	VI	WM	VI
1. School leaders are allowed to make decisions without excessive external interference.	4.20	A	4.05	A
2. Teachers are involved in school-level decision-making processes.	4.15	A	4.10	A
3. The school head has authority in allocating school resources.	4.25	SA	4.00	A
4. Important decisions are made at the school level rather than centralized offices.	4.18	A	4.02	A

5. Teachers' suggestions are considered in school policies and programs.	4.22	SA	4.08	A
6. The school has flexibility in implementing DepEd guidelines based on local needs.	4.10	A	4.03	A
7. Department heads participate in instructional and administrative decisions.	4.16	A	4.07	A
8. School leadership can adjust programs based on learner needs.	4.28	SA	4.12	A
9. Stakeholders are consulted before major school decisions are made.	4.05	A	3.95	A
10. The school demonstrates independence in addressing academic concerns.	4.20	A	4.06	A
Composite Mean	4.18	A	4.05	A

Legend: WM = Weighted Mean; VI = Verbal Interpretation;

SA = Strongly Agree; MA = Moderately Agree; A = Agree; NA = Not Agree

1.2 Monitoring and Evaluation Systems. Based on the table, school heads and teachers strongly agreed that student learning outcomes are regularly assessed and reviewed, with weighted means of 4.30 and 4.12, respectively. This indicates that respondents perceive a strong implementation of regular assessment practices in schools to monitor and evaluate student performance. It reflects that learning outcomes are consistently assessed using various assessment tools, allowing teachers and school leaders to track student progress and identify areas for improvement. The result also suggests that both groups recognize the importance of continuous assessment in ensuring instructional effectiveness and improving learner achievement.

Table 2
Governance Structures in Terms of Monitoring and Evaluation Systems

Items	School Heads		Teachers	
	WM	VI	WM	VI
1. The school has a clear system for monitoring teacher performance.	4.25	SA	4.10	A
2. Student learning outcomes are regularly assessed and reviewed.	4.30	SA	4.12	A
3. Classroom observations are conducted systematically.	4.20	A	4.05	A
4. Feedback from monitoring activities is used to improve instruction.	4.22	SA	4.08	A
5. School performance data is regularly analyzed for decision-making.	4.18	A	4.02	A
6. There are established tools for evaluating school programs.	4.15	A	4.00	A
7. Teachers receive feedback based on monitoring results.	4.28	SA	4.09	A

8. School heads regularly review compliance with DepEd standards.	4.26	SA	4.07	A
9. Evaluation results are communicated to stakeholders.	4.10	A	3.95	A
10. Monitoring activities contribute to school improvement planning.	4.24	SA	4.06	A
Composite Mean	4.22	SA	4.05	A

Legend: WM = Weighted Mean; VI = Verbal Interpretation;
SA = Strongly Agree; MA = Moderately Agree; A = Agree; NA = Not Agree

1.3 Incentive and Performance. Based on the table, the school heads and teachers both strongly agreed and agreed that outstanding learners are recognized by the school. This indicates that respondents perceive that schools consistently implement recognition practices not only for teachers but also for learners who demonstrate exemplary performance. It reflects a positive school climate that values achievement and encourages students to excel academically and behaviorally. The result also suggests that recognition programs play an important role in motivating learners and reinforcing a culture of excellence within the school environment.

Table 3
Governance Structures in Terms of Incentive and Performance

Items	School Heads		Teachers	
	WM	VI	WM	VI
1. Teachers are recognized for outstanding performance.	4.30	SA	4.10	A
2. The school provides motivation programs for high-performing teachers.	4.25	SA	4.05	A
3. Performance evaluations are linked to rewards or recognition.	4.22	SA	4.00	A
4. Teachers are informed of their performance results regularly.	4.18	A	4.02	A
5. The school implements fair performance appraisal systems.	4.20	A	4.08	A
6. Incentives are given based on achievement of targets.	4.27	SA	4.06	A
7. Outstanding learners are also recognized by the school.	4.35	SA	4.15	A
8. Professional development opportunities are given based on performance.	4.24	SA	4.07	A
9. Performance evaluation results influence promotion or advancement.	4.15	A	3.98	A
10. The school promotes a culture of excellence through rewards and recognition.	4.32	SA	4.12	A
Composite Mean	4.25	SA	4.06	A

Legend: WM = Weighted Mean; VI = Verbal Interpretation;

SA = Strongly Agree; MA = Moderately Agree; A = Agree; NA = Not Agree

SOP 2. Determine the level of accountability practices in public and private secondary schools in terms of policy compliance, performance accountability, and transparency and reporting mechanisms.

2.1 Policy Compliance. Based on the table, the level of policy implementation and compliance in schools is generally high among both school heads and teachers. School heads obtained a composite mean of 4.28, interpreted as Strongly Agree, while teachers obtained a composite mean of 4.09, interpreted as Agree. This indicates that both groups perceive that DepEd policies, guidelines, and school regulations are properly implemented and consistently followed within their institutions. It suggests that schools maintain a strong culture of compliance, where policies are clearly communicated, understood, and integrated into daily school operations.

School heads generally rated higher across all indicators, implying a stronger perception of strict policy enforcement and effective monitoring of compliance with national and school-based standards. Teachers also acknowledged adherence to policies, particularly in classroom management and school activities, although their responses reflect a slightly more moderate perception of implementation processes. These findings suggest that policy implementation is functioning effectively as a governance mechanism, ensuring order, accountability, and alignment with DepEd mandates within the school system.

Table 4
Accountability Practices in Terms of Policy Compliance

Items	School Heads		Teachers	
	WM	VI	WM	VI
1. The school strictly follows DepEd policies and guidelines.	4.40	SA	4.18	A
2. Teachers comply with school rules and regulations consistently.	4.25	SA	4.10	A
3. School policies are clearly communicated to all personnel.	4.22	SA	4.05	A
4. There is proper implementation of DepEd orders in the school.	4.35	SA	4.12	A
5. Staff members are aware of their roles in policy implementation.	4.20	A	4.08	A
6. School activities are aligned with approved policies and standards.	4.30	SA	4.15	A
7. Violations of policies are properly addressed by school management.	4.18	A	4.02	A
8. School heads ensure compliance with national education policies.	4.45	SA	4.20	A
9. Teachers adhere to classroom management policies set by the school.	4.28	SA	4.10	A
10. Policy updates are regularly disseminated to all stakeholders.	4.15	A	3.98	A
Composite Mean	4.28	SA	4.09	A

Legend: WM = Weighted Mean; VI = Verbal Interpretation;

SA = Strongly Agree; MA = Moderately Agree; A = Agree; NA = Not Agree

2.2 Performance Accountability. Based on the table, the level of accountability practices in schools is generally high among both school heads and teachers, with composite means of 4.29 and 4.08, respectively. The results indicate that respondents perceive strong implementation of accountability mechanisms, including monitoring teacher performance, setting clear performance targets, evaluating instructional outcomes, and addressing performance gaps. This suggests that schools maintain structured systems that promote responsibility and performance monitoring among personnel.

School heads obtained a higher mean rating interpreted as Strongly Agree, implying a stronger perception of consistent enforcement of accountability measures, regular evaluation of instructional goals, and effective use of performance indicators in school management. Teachers, on the other hand, obtained a mean rating interpreted as Agree, indicating their recognition of accountability practices such as performance feedback, evaluation processes, and intervention strategies for poor performance. These findings suggest that accountability is actively practiced in schools, thereby improving performance monitoring and reinforcing responsibility among school personnel.

Table 4
Accountability Practices in Terms of Performance Accountability

Items	School Heads		Teachers	
	WM	VI	WM	VI
1. Teachers are held accountable for student learning outcomes.	4.35	SA	4.15	A
2. The school regularly evaluates teacher performance.	4.30	SA	4.10	A
3. Performance targets are clearly set at the beginning of the school year.	4.25	SA	4.05	A
4. School heads monitor the achievement of instructional goals.	4.40	SA	4.12	A
5. There is a fair system for evaluating employee performance.	4.22	SA	4.08	A
6. Teachers receive feedback on their teaching performance.	4.28	SA	4.10	A
7. Student achievement results are used to assess teacher effectiveness.	4.18	A	4.00	A
8. Accountability measures are applied consistently in the school.	4.32	SA	4.07	A
9. School performance is reviewed based on set indicators.	4.26	SA	4.05	A
10. Poor performance is properly addressed through intervention programs.	4.38	SA	4.12	A
Composite Mean	4.29	SA	4.08	A

Legend: WM = Weighted Mean; VI = Verbal Interpretation;

SA = Strongly Agree; MA = Moderately Agree; A = Agree; NA = Not Agree

2.3 Reporting Mechanisms. Based on the assessment, the level of transparency and communication in school governance is generally high among both school heads and teachers, with composite means of 4.31 and 4.09, respectively. The results indicate that respondents perceive strong

practices in sharing information, communicating decisions, and ensuring openness in school operations. This suggests that schools maintain active communication channels with stakeholders, including teachers, parents, and the wider community, which supports informed participation in school governance.

School heads obtained a higher mean rating interpreted as Strongly Agree, indicating a strong perception of consistent transparency practices such as regular dissemination of reports, clear communication of decisions, and open stakeholder engagement. Teachers, on the other hand, obtained a mean rating interpreted as Agree, reflecting their acknowledgment of transparent communication processes and access to relevant school information. These findings suggest that transparency is effectively practiced in schools, thereby improving trust, accountability, and collaborative governance among stakeholders.

Table 5
Accountability Practices in Terms of Reporting Mechanisms

Items	School Heads		Teachers	
	WM	VI	WM	VI
1. The school shares important information with stakeholders regularly.	4.40	SA	4.18	A
2. Financial and operational reports are accessible to authorized stakeholders.	4.25	SA	4.05	A
3. School decisions are communicated clearly to teachers and staff.	4.32	SA	4.10	A
4. There is transparency in the allocation of school resources.	4.28	SA	4.08	A
5. Parents are informed about school programs and performance.	4.35	SA	4.12	A
6. School accomplishments are regularly reported to the community.	4.22	SA	4.00	A
7. Reports on student performance are shared with parents.	4.30	SA	4.06	A
8. School heads ensure open communication with stakeholders.	4.38	SA	4.15	A
9. Important school data are properly documented and reported.	4.27	SA	4.07	A
10. Transparency is observed in school governance practices.	4.33	SA	4.11	A
Composite Mean	4.31	SA	4.09	A

Legend: WM = Weighted Mean; VI = Verbal Interpretation;
SA = Strongly Agree; MA = Moderately Agree; A = Agree; NA = Not Agree

SOP 3. Find out the differences and relationships between governance structures and accountability practices in public and private schools.

Table 6
Difference in the Responses of the Two Group of Respondents

	Mean	SD	t-value	p-value	Decision on Ho	Interpretation
Governance Structures						
Teachers	4.07	0.59	2.85	0.005	Reject	Significant
School Heads	4.25	0.51				
Accountability Practices						
Teachers	4.08	0.58	2.67	0.008	Reject	Significant
School Heads	4.27	0.50				

Based on the results, there is a significant difference in the responses of school heads and teachers regarding governance structures and accountability practices. School heads obtained higher mean scores than teachers on both variables, indicating a stronger perception of the implementation of governance and accountability mechanisms in schools.

The computed p-values (0.005 and 0.008) are both below the 0.05 significance level; hence, the null hypothesis is rejected. This implies that the differences in perceptions between the two groups are statistically significant. These findings suggest that school heads and teachers differ in their experiences and perspectives on governance and accountability practices, with administrators generally viewing these systems as more strongly implemented than teachers do.

SOP 4. Identify the problems and challenges faced by school heads and teachers in managing governance structures and accountability practices in public and private secondary schools.

Table 7
Respondents' Insights on Challenges and Problems in Managing Governance Structures and Accountability Practices

Themes	Sub-theme	Exemplar Texts
Governance Structures	Decision-Making Autonomy	School Head (Public): "We have autonomy, but most major decisions still require approval from higher offices, which slows implementation." School Head (Private): "Decision-making is faster, but we still follow the school owner's directives even when immediate changes are needed." Teacher (Public): "Teachers are consulted, but final decisions are usually top-down." Teacher (Private): "We can suggest improvements, but final decisions still depend on management approval."
	Monitoring and Evaluation Systems	School Head (Public): "We conduct monitoring, but paperwork and reporting requirements reduce time for actual instructional supervision." School Head (Private): "Evaluation is regular, but sometimes lacks standardized tools." Teacher (Private): "Classroom observations happen, but feedback is not always consistent." Teacher (Private): "Monitoring is frequent, but sometimes it feels more compliance-based than developmental."

Accountability Practices	Incentive and Performance Mechanisms	School Head (Public): “Limited budget affects the incentives we can provide to teachers.” School Head (Private): “Incentives exist, but not always clearly linked to performance outcomes.” Teacher (Public): “Recognition is given, but financial incentives are not always available.” Teacher (Private): “We receive rewards, but the criteria for incentives are sometimes unclear.”
	Policy Compliance	Teacher (Public): “We comply with DepEd policies, but frequent policy changes make implementation difficult.” School Head (Private): “Policies are followed, but sometimes interpretations vary among staff.” Teacher (Private): “We follow school rules, but not all policies are clearly explained.” Teacher (Private): “At times, policies change quickly and we adjust without full orientation.”
	Performance Accountability	School Head (Public): “We are held accountable for student results, but external factors affect outcomes.” Teacher (Private): “Performance is monitored closely, sometimes causing pressure on teachers.” Teacher (Public): “We are evaluated, but support for improvement is sometimes limited.” Teacher (Private): “There is strong emphasis on results, but not always enough developmental support.”
	Transparency and Reporting Mechanisms	School Head (Private): “We try to maintain transparency, but not all stakeholders fully engage in reporting systems.” School Head (Public): “Reports are submitted regularly, but dissemination to stakeholders can be delayed.” Teacher (Public): “Information is shared, but sometimes not in a timely manner.” Teacher (Private): “Some reports are shared, but communication with parents could still be improved.”

The qualitative findings reveal key insights on the challenges and problems encountered by school heads and teachers in managing governance structures and accountability practices in both public and private schools. The responses were organized into two major themes: Governance Structures and Accountability Practices, each with corresponding sub-themes that reflect recurring issues in school management and implementation.

Under governance structures, the sub-themes of decision-making autonomy, monitoring and evaluation systems, and incentive and performance mechanisms highlight both enabling conditions and constraints in school governance. Respondents generally expressed that while some degree of autonomy exists, decision-making is still influenced by higher authorities in public schools and management directives in private schools. This indicates a shared challenge in balancing autonomy and control in school governance. In terms of monitoring and evaluation, participants noted that systems are in place; however, issues such as excessive paperwork, lack of standardized tools, and inconsistent feedback

limit their effectiveness. Furthermore, incentive and performance mechanisms were perceived as present but not always clearly linked to performance outcomes, with both public and private school respondents highlighting limitations in budget allocation, criteria clarity, and implementation consistency.

For accountability practices, the sub-themes of policy compliance, performance accountability, and transparency and reporting mechanisms reflect how schools implement and experience accountability systems. Respondents from both sectors reported compliance with policies and regulations; however, frequent policy changes and varying interpretations were identified as challenges that affect consistent implementation. In terms of performance accountability, teachers and school heads acknowledged strong expectations for results, particularly in student achievement, but noted that external factors and limited support systems sometimes hinder effective accountability practices. Meanwhile, transparency and reporting mechanisms were generally observed, but issues such as delayed communication, uneven information dissemination, and limited stakeholder engagement were consistently noted.

Moreover, the findings indicate that governance and accountability systems are in place but are challenged by implementation, communication, and support issues. There is a noticeable gap between policy design and actual practice, suggesting the need for clearer processes, stronger feedback systems, and improved alignment between performance expectations and support structures.

SUMMARY

This study aimed to determine how governance structures shape accountability mechanisms in educational institutions by comparing public and private secondary schools through the lens of Principal-Agent Theory. The respondents were school heads and teachers.

After the tabulation, statistical treatment, analysis, and interpretation of the collected data, the study yielded the following findings:

Both school heads and teachers rated governance structures as high in terms of decision-making autonomy, monitoring and evaluation systems, and incentive and performance mechanisms. However, school heads consistently gave higher ratings than teachers, indicating differences in how governance is experienced at the administrative and teaching levels.

Similarly, accountability practices such as policy compliance, performance accountability, and transparency and reporting mechanisms were also rated high by both groups, with school heads again showing more positive perceptions than teachers. Statistical results revealed a significant difference between the two groups' responses, leading to the rejection of the null hypothesis.

Qualitative findings further revealed challenges, including limited decision-making autonomy, stringent documentation requirements, unclear incentive systems, frequent policy changes, and gaps in communication and transparency. Despite these issues, both governance and accountability systems were generally observed in practice.

Furthermore, the findings suggest that governance structures and accountability practices are strongly implemented in both public and private schools, but differences in perception highlight gaps between policy intentions and actual implementation, particularly from the perspective of teachers.

CONCLUSIONS

Based on the findings of the study, the following conclusions are drawn:

1. Governance structures in both public and private secondary schools are generally evident in terms of decision-making autonomy, monitoring and evaluation systems, and incentive and performance mechanisms. However, differences exist in how these are experienced, with school heads reporting higher levels of governance effectiveness than teachers.
2. The level of accountability practices in both sectors is high, particularly in policy compliance, performance accountability, and transparency and reporting mechanisms. This indicates that schools

are generally compliant with accountability requirements, although implementation experiences vary between respondents.

3. There is a significant difference in the perceptions of school heads and teachers regarding both governance structures and accountability practices. This suggests that governance and accountability are not uniformly experienced across roles, reflecting variations in authority, involvement, and access to information as explained by the Principal-Agent Theory.

4. The problems and challenges identified include limited decision-making autonomy, heavy documentation in monitoring and evaluation, unclear incentive systems, frequent policy changes, and gaps in communication and transparency. These issues affect the smooth implementation of governance and accountability mechanisms in both public and private schools.

5. Based on the findings, it is concluded that there is a need for strengthened policy alignment and improved implementation strategies to enhance governance effectiveness and accountability practices in schools, ensuring clearer communication, more participatory decision-making, and more responsive performance systems.

RECOMMENDATIONS

Based on the conclusions drawn from the collected data, the researchers recommended the following.

1. The Department of Education and school administrators may further strengthen governance and accountability systems by providing clearer guidelines on decision-making, monitoring, and performance evaluation.

2. School heads may improve communication and transparency by regularly sharing policies, performance results, and school reports with teachers, parents, and stakeholders.

3. Schools may conduct more training and capacity-building activities for teachers and administrators to improve accountability, monitoring, and data-based decision-making.

4. Policy makers may review incentive and recognition systems to ensure that rewards are fair and based on clear performance results.

5. Future researchers may conduct similar studies in other areas and include other variables such as leadership style, school culture, or student performance.

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