

Examining the Role of Advisory Board Accountability in Enhancing the Performance of Technical Education Institutions: Evidence from the Tanzania Institute of Accountancy

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Abstract

This study investigates the impact of advisory board accountability on the performance of Technical Education Institutions (TEIs) in Tanzania, with a focus on the Tanzania Institute of Accountancy (TIA). Adopting a qualitative case study approach, the research draws on in-depth interviews with key institutional stakeholders and analysis of relevant documents. The study argues that board accountability is a pivotal determinant of TEI performance, directly contributing to improved enrollment, infrastructure development, and stakeholder satisfaction when mechanisms such as transparency, ethical leadership, and stakeholder engagement are effectively implemented. However, challenges such as overlapping regulatory mandates and limited financial autonomy moderate these positive effects. The research critically contrasts effective governance theory with alternative governance frameworks, justifying its theoretical approach while acknowledging contextual complexities. Recommendations include strengthening accountability mechanisms, harmonising regulatory frameworks, and enhancing institutional autonomy. The findings offer practical insights for policymakers and institutional leaders seeking to advance governance and performance in technical education settings in Tanzania and comparable contexts.

Keywords: *Governance, board accountability, technical education institutions, institutional performance, Tanzania*

Introduction

Effective governance is increasingly recognised as a cornerstone for the performance, relevance, and sustainability of higher education institutions

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worldwide. As technical education institutions (TEIs) adapt to rapid technological change and shifting societal demands, the imperative for accountable and responsive governance has grown stronger, particularly in developing contexts like sub-Saharan Africa (Sentius, 2022; World Bank, 2021). However, while robust governance is often cited as a solution to institutional challenges, the mechanisms by which governance—especially at the board level—translates into improved institutional performance remain contested and under-explored, particularly within African TEIs (Marijani & Manase, 2020; Belgaroui & Hamad, 2021).

Despite an expanding international literature on the importance of governance, TEIs in sub-Saharan Africa, including Tanzania, have a critical gap regarding the performance and impact of advisory board accountability in technical education settings in Africa. Much of the existing research is descriptive, focusing on the presence or absence of governance practices rather than systematically analysing how different accountability mechanisms function in practice or interact with complex regulatory and institutional environments (Croucher et al., 2020; Samout, 2021; Mokhtarzadeh et al., 2021). In the Tanzanian context, overlapping mandates, limited financial autonomy, and constrained stakeholder engagement are frequently cited challenges (Marijani & Manase, 2020; Lemnge, 2022; Muya & Tundui, 2020), but the specific contribution of advisory board accountability to institutional outcomes—such as enrollment, infrastructure, and stakeholder satisfaction—remains insufficiently theorised and empirically substantiated (Muya & Tundui, 2020; Lemnge, 2022).

Moreover, many studies adopt a singular theoretical lens—typically the good governance paradigm—without critically engaging with alternative governance theories. This tendency limits analytical depth and risks overlooking the nuanced ways in which context, power dynamics, and stakeholder interests shape governance outcomes (Jensen & Meckling, 1976; Davis et al., 1997; Freeman, 1984). Competing frameworks such as agency theory, stewardship theory, and stakeholder theory offer distinctive, sometimes conflicting explanations of board behaviour and institutional effectiveness. Agency theory, for example, foregrounds the role of boards in monitoring and controlling managerial self-interest (Jensen & Meckling, 1976), while stewardship theory emphasises trust, empowerment, and the intrinsic motivation of institutional leaders to act in the organisation's best interests (Davis et al., 1997). Stakeholder theory shifts the focus towards balancing the interests of multiple actors—students, staff, government, and society—arguing that legitimacy and performance hinge on responsiveness to diverse needs (Freeman, 1984). Each perspective brings unique strengths and

limitations, and its relative relevance is often shaped by local context, organisational culture, and regulatory environment (Croucher et al., 2020).

Within Tanzania, recent reforms have sought to strengthen governance in TEIs through the establishment of independent boards, harmonised regulatory frameworks, and a renewed emphasis on accountability and transparency (NACTE, 2016; TCU, 2019; NACTVET, 2024). The Tanzania Institute of Accountancy (TIA), a multi-campus institution with a diverse stakeholder base, provides a compelling case study for examining the real-world implications of these reforms. TIA was officially launched on 24 January 2003, succeeding the Dar es Salaam School of Accountancy (DSA), established in 1973 by the Ministry of Finance. Mandated to offer education in accountancy, procurement, logistics, and related fields, TIA operates under Tanzanian Government Notice No. 489 of November 2022. The institution is managed by a Board of Directors that serves as the advisory board under the Minister for Planning and Finance (URT, 2024).

While policy documents and annual reports highlight improvements in enrolment, infrastructure, and stakeholder engagement (URT, 2024; URT, 2025), the processes and mechanisms by which advisory board accountability influences these outcomes remain poorly understood. Notably, previous studies often attribute positive changes to board actions without adequately considering external drivers—such as funding policies, regulatory shifts, or market dynamics—or exploring potential contradictions and negative cases. Moreover, the research gap is compounded by a lack of contextually grounded qualitative evidence on how accountability mechanisms operate in practice and interact with broader institutional and regulatory environments.

This study aims to address these shortcomings through a qualitative case study of the TIA by posing two central research questions: (1) How does advisory board accountability influence the performance of technical education institutions in Tanzania? and (2) What governance practices and accountability mechanisms most effectively promote institutional growth, efficiency, and stakeholder satisfaction? In doing so, the study moves beyond the mere identification of governance challenges and instead situates its analysis within a comparative theoretical framework. It critically examines the merits of good governance theory in relation to agency, stewardship, and stakeholder theories, explicitly justifying its adoption for the Tanzanian TEI context while acknowledging the relevance and limitations of competing perspectives.

To operationalise these theoretical insights, the study proposes a conceptual model that situates advisory board accountability as a multi-dimensional

construct encompassing transparency, ethical leadership, stakeholder inclusion, resource oversight, and performance monitoring. The model posits direct and indirect pathways linking these accountability mechanisms to key performance outcomes—enrolment growth, infrastructure expansion, and stakeholder satisfaction—and acknowledges the mediating influence of contextual factors such as regulatory complexity and financial autonomy.

By integrating comparative theoretical analysis, empirical investigation, and conceptual modelling, this research makes several contributions: First, it delivers a sharply articulated, contextually specific account of the governance–performance nexus in Tanzanian TEIs, moving beyond descriptive accounts to offer critical analysis and explanation. Second, it advances the scholarly debate by explicitly comparing and justifying governance theories, clarifying why good governance theory provides the most robust framework in this setting while recognising the relevance of competing perspectives. Third, it introduces and applies a conceptual model that clarifies the pathways through which advisory board accountability shapes institutional performance, providing a practical tool for diagnosis and reform.

In general, this study seeks to advance understanding of the conditions under which advisory board accountability drives institutional improvement in technical education, while also highlighting the contextual and systemic factors that mediate these effects. The findings are expected to inform both policy and practice, offering lessons for Tanzania and comparable education systems across Africa and beyond.

The remainder of this manuscript is structured as follows: The next section presents a critical review of the literature, comparing competing governance theories and situating the study within broader debates on accountability and institutional performance. This is followed by the methodology section, which outlines the qualitative case study design, data collection procedures, and analytical framework. The findings section then details the empirical results, organised around key themes that link advisory board accountability to institutional outcomes at the Tanzania Institute of Accountancy. Subsequently, the discussion interprets these findings in relation to theoretical perspectives and contextual factors, highlighting both contributions and limitations. The paper concludes with targeted recommendations for policy and practice, as well as suggestions for future research, underscoring the broader implications for governance and performance in technical education institutions.

Theoretical Consideration

This study is principally grounded in the theory of good governance, a paradigm that has become central to public sector management and higher education reform, particularly in developing contexts (Petr, 2008; Singla & Singh, 2018). Good governance theory was initially advanced in response to governance crises in the public sector and was promoted by organisations such as the World Bank and the International Monetary Fund. It advocates a holistic approach to governance, emphasising principles of not only compliance but also accountability, transparency, participation, the rule of law, equity, and efficiency (Clark, 2006b; World Bank, 2021).

At its core, good governance theory focuses on the processes and mechanisms by which decisions are made, implemented, and monitored. In higher education settings, and especially within TEIs, these processes centre on the roles of institutional boards in policy formation, strategic oversight, resource allocation, and quality assurance (NACTE, 2016). According to the theory, when boards embody the values of ethical stewardship and transparent resource management and are responsive to a wide range of stakeholders—including students, staff, regulators, and the broader community—they are more likely to foster sustainable institutional improvements, such as increased enrollment, enhanced infrastructure, and stakeholder satisfaction (Kessy, 2020; Moreno-Albarracín et al., 2020; Belgaroui & Hamad, 2021; Lemnge, 2022).

However, it is important to situate good governance theory within the broader landscape of governance scholarship. Alternative theories offer different explanatory lenses for understanding board behaviour and effectiveness. Agency theory conceptualises the board as a mechanism for monitoring and controlling managerial behaviour to minimise self-interest and align it with stakeholder interests (Jensen & Meckling, 1976). While agency theory highlights the risks of opportunism and the need for oversight, it has been critiqued for its narrow focus on control rather than on collaboration or trust, which are also vital in educational settings.

By contrast, stewardship theory assumes that institutional leaders are intrinsically motivated to act in the best interests of the organisation, emphasising trust, empowerment, and shared objectives (Davis et al., 1997). While stewardship theory may reflect the aspirations of many educational institutions, critics argue that it may underestimate the potential for conflicts of interest or lack of accountability, especially in resource-constrained contexts.

Stakeholder theory further expands the scope by prioritising the engagement and balancing of multiple stakeholder interests—students, staff, government, industry, and society (Freeman, 1984). This perspective is particularly relevant in higher education, where legitimacy and performance increasingly depend on responsiveness to a diverse and sometimes conflicting set of demands. However, stakeholder theory can be challenged for its complexity and possible lack of clear priorities in decision-making.

Finally, institutional theory highlights the influence of external rules, norms, and cultural expectations, explaining how organisations often conform to institutionalised practices for legitimacy rather than for functional efficiency (DiMaggio & Powell, 1983). In the Tanzanian context, where regulatory frameworks and external donor expectations are prominent, these dynamics are especially salient.

While each of these theoretical perspectives contributes valuable insights, this study adopts good governance theory due to its comprehensive integration of accountability, transparency, and stakeholder participation, all of which are explicitly embedded in Tanzanian higher education reforms (NACTE, 2016; TCU, 2019; NACTVET, 2024). Nevertheless, the analysis acknowledges that the practical realisation of good governance ideals is shaped by contextual constraints—including overlapping regulatory mandates and limited institutional autonomy—well-documented in the literature (Petr, 2008; Marijani & Manase, 2020).

By adopting good governance theory as the primary analytical lens—while remaining attentive to insights from agency, stewardship, stakeholder, and institutional theories—this study is equipped to critically examine how board accountability is enacted, facilitated, or constrained within Tanzanian TEIs. This theoretically pluralistic approach enables a nuanced exploration of the mechanisms and contextual factors shaping board accountability and institutional performance, providing a robust foundation for analysing and interpreting empirical findings.

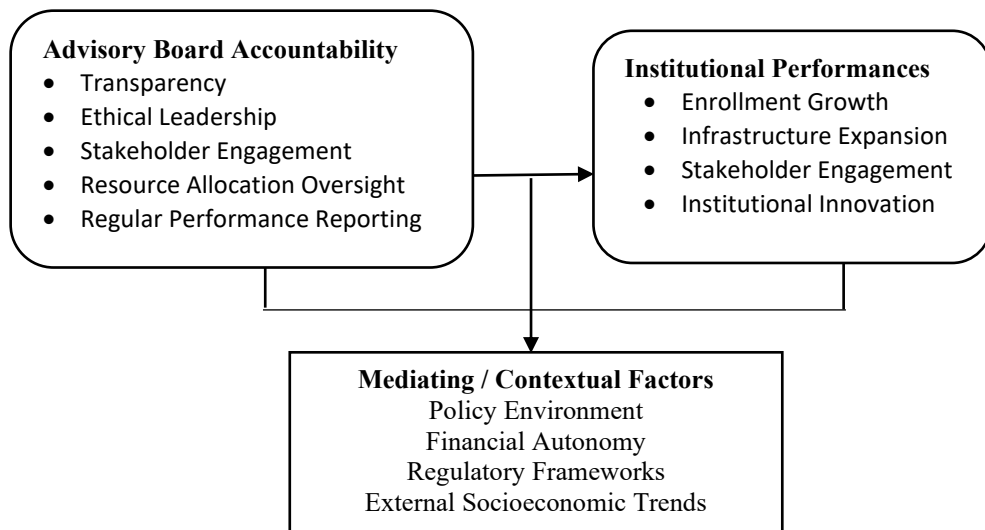
To operationalise these theoretical insights, the study proposes a conceptual model that links advisory board accountability—encompassing both compliance-oriented and developmental dimensions—to key performance outcomes within the institutional context.

This model posits that specific accountability mechanisms—such as transparent resource allocation, regular performance reporting, and inclusive stakeholder engagement—directly influence key institutional outcomes, including enrollment growth, infrastructure expansion, and stakeholder satisfaction. The model is both deductively informed by good governance

theory and inductively shaped by the main themes emerging from the interview data (see Figure 1). This framework guided the design of the interview guide and structured the analysis of findings.

Figure 1:

Conceptual Model Linking Advisory Board Accountability to Performance Outcomes



Source: Authors of this article, 2026.

The conceptual model in Figure 1, which links board accountability to performance outcomes, seeks to clarify how board-level governance practices influence an institution's overall effectiveness and success. At the core of the model are the Advisory Board Accountability Mechanisms, which include transparency, ethical leadership, stakeholder engagement, oversight of resource allocation, and regular performance reporting. These mechanisms represent the independent variables in the model and are considered essential for fostering responsible and responsive governance within an organisation.

Transparency ensures that the board's decision-making processes and actions are open and accessible to stakeholders, thereby building trust and credibility. Ethical leadership emphasises the importance of integrity and adherence to moral standards among board members, which helps set a positive tone for the entire institution. Stakeholder engagement involves actively involving relevant parties—such as staff, students, and the community—in governance processes to ensure their voices are heard and considered. Resource allocation oversight refers to the careful monitoring of how institutional resources are distributed and utilised, promoting efficiency and fairness.

Finally, regular performance reporting establishes a routine for assessing and communicating progress towards institutional goals, enabling timely interventions and continuous improvement.

The model posits that these board accountability mechanisms directly influence various institutional performances, which are the dependent variables. Performance outcomes include enrollment growth, infrastructure expansion, stakeholder satisfaction, and institutional innovation. For example, transparent and ethical governance can enhance stakeholder satisfaction by ensuring decisions are made in the community's best interests. At the same time, effective resource oversight and performance reporting can drive enrolment growth and foster innovation by enabling data-driven strategies and practices.

However, the relationship between board accountability and performance outcomes is not isolated. The model acknowledges the significance of mediating and contextual factors, such as the policy environment, financial autonomy, regulatory frameworks, and external socioeconomic trends. These factors can either enhance or constrain the effectiveness of board accountability mechanisms. For instance, a supportive policy environment and greater financial autonomy may empower boards to implement more effective accountability practices, thereby improving performance outcomes. Conversely, restrictive regulations or unfavourable socioeconomic conditions may limit the board's ability to translate accountability into tangible results. In summary, this conceptual model highlights the pivotal role of board accountability in driving institutional performance while also recognising the influence of broader contextual elements. By understanding these relationships, institutions can better design governance structures and practices that are responsive to both internal and external demands, ultimately leading to sustained growth and innovation.

Materials and Methods

This study employed a qualitative case study design to explore the role of board accountability in the performance of Technical Education Institutions (TEIs), with a particular focus on the Tanzania Institute of Accountancy (TIA). A qualitative approach was chosen for its appropriateness in investigating complex organisational phenomena, allowing for a rich, in-depth exploration of governance processes and stakeholder experiences (Creswell, 2018; Priya, 2021). The case study method enabled the researcher to address “how” and “why” questions, providing nuanced, contextually grounded insights into the dynamics of board accountability in a real-world institutional setting.

TIA was purposively selected as a representative case due to its strategic significance within Tanzania's higher education sector, its direct oversight by the Ministry of Finance, and its diverse array of stakeholders—including students, staff, government officials, and regulators. This diversity positioned TIA as an informative and illustrative context for examining the enactment and impact of board accountability.

A purposive sampling strategy was employed to identify and recruit participants directly engaged with or overseeing governance at TIA. The sample comprised seventeen (17) key informants: six TIA Advisory Board members, four senior management officials (including the Rector and Deputy Rectors), three officials from the Ministry of Finance, one from the Ministry of Education, one from the NACTVET, and two TIA student representatives. Selection was guided by the principle of information-rich cases, ensuring the inclusion of individuals with varying perspectives and substantive experience relevant to board accountability.

Sampling adequacy was determined by the goal of thematic saturation, a widely accepted criterion in qualitative research (Guest et al., 2006; Creswell, 2018). Interviews were conducted until no new substantive themes emerged—by the twelfth interview, recurring patterns were observed, and subsequent interviews largely confirmed rather than extended the findings, indicating that data saturation had been achieved. This approach ensured comprehensive coverage of the phenomenon under investigation while maintaining a manageable and analytically rigorous sample size.

Data were collected through semi-structured, in-depth interviews and systematic documentary review, ensuring triangulation and enhancing the credibility of findings. The interview protocol was designed to probe participants' experiences with board accountability, governance practices, and perceived institutional outcomes while allowing sufficient flexibility to follow emergent topics. Interviews took place between June and July 2025. In addition to interviews, relevant institutional documents were reviewed, including TIA annual reports, board meeting minutes, policy documents from NACTVET and the Ministry of Finance, and institutional statistical records. These materials were used to contextualise interview data, corroborate participant accounts, and enrich the overall analysis.

To ensure analytical rigour and the credibility of this qualitative study, the analysis followed Braun and Clarke's (2006) six-phase framework for thematic analysis. The process began with repeated, immersive readings of all interview transcripts and documentary materials to achieve deep familiarity with the data. Initial codes were developed inductively, allowing

patterns and concepts to emerge organically from participants' accounts and documentary evidence rather than being imposed a priori.

Hand-coding was conducted using printed transcripts and detailed coding sheets. During this phase, segments of text were highlighted, annotated, and labelled with descriptive codes in the margins. These codes captured both explicit statements and underlying meanings or patterns relevant to the research questions. As coding progressed, related codes were grouped together, and a master codebook was constructed and continually refined to reflect the evolving understanding of the data.

To enhance coding reliability and limit subjectivity, approximately 25% of the transcripts were independently coded by a second researcher experienced in qualitative methods. Both researchers then met to compare their coding, discuss discrepancies, and reach consensus on code definitions and the inclusion or exclusion of specific data segments. Any inconsistencies were resolved through open dialogue and reference to the research objectives. This process led to the development of a shared, clearly defined final codebook.

Analytical rigour was further supported through regular peer debriefing with colleagues who were not directly involved in data collection. These sessions provided opportunities to present emerging themes, question underlying assumptions, and refine the interpretive framework. Negative or deviant cases—instances that challenged dominant patterns—were deliberately sought out to ensure that the analysis reflected the complexity and diversity of participant perspectives rather than simply confirming initial assumptions.

Throughout the analysis, an audit trail was maintained, including detailed notes on coding decisions, theme development, and reflections on the analytic process. This approach ensured transparency and allowed for a clear reconstruction of how raw data were transformed into final themes. Collectively, these strategies underpin the trustworthiness, credibility, and depth of the study's findings.

The researcher's background in Tanzanian higher education governance informed both access to the field and sensitivity to context, while also presenting potential biases. To address this, reflexivity was practiced throughout the study. A reflexive journal was maintained to record assumptions, decisions, and emerging insights. Regular discussions with peers and the use of member checking with participants helped ensure that interpretations remained grounded in the data and were not unduly influenced by preconceptions.

Regarding ethical considerations, all participants provided informed consent prior to interviews. Confidentiality and anonymity were maintained in both data handling and reporting. Institutional access and data management procedures complied with relevant ethical guidelines for social research.

By integrating purposive sampling, triangulation of data sources, rigorous thematic analysis, and reflexive researcher practices, this study provides a comprehensive and credible account of how board accountability is enacted and experienced within TIA. These methodological strategies underpin the study's contribution to the broader understanding of governance and performance in Tanzanian TEIs.

The Concept of Governance in Higher Education

Governance in higher education refers to the mechanisms, structures, and relationships by which institutions are directed, controlled, and held accountable to their stakeholders (Farnham, 2023; Sentius, 2022). Effective governance is characterised not just by clear roles and responsibilities or formal structures but also by ongoing negotiation among institutional leaders, boards, faculty, students, and external actors (Croucher et al., 2020). These dynamics shape how decisions are made, how power is distributed, and how institutional goals align with both regulatory requirements and societal expectations.

Internationally, governance models range from highly centralised systems dominated by government control to more decentralised, collegial, or shared governance frameworks. In each case, robust governance frameworks are widely recognised as essential for promoting accountability, institutional autonomy, and quality assurance, all of which contribute to positive educational outcomes (World Bank, 2021). However, the effectiveness of any governance model depends on its fit with local institutional missions, policy environments, and stakeholder cultures.

Governance challenges in sub-Saharan Africa, including Tanzania, often stem from resource constraints, bureaucratic inefficiencies, and fragmented regulatory environments (Asongu & Odhiambo, 2020). These issues can undermine innovation and responsiveness. In response, many governments have pursued reforms emphasising transparency, stakeholder participation, and accountability (NACTE, 2016; TCU, 2019), though evidence suggests that the practical impact of these reforms is often mixed and highly context-dependent.

Recent scholarship moves beyond a technical view of governance to one that recognises its dynamic and relational nature. The effectiveness of governance

increasingly depends on the practical enactment and adaptation of formal mechanisms to evolving contexts (Croucher et al., 2020). This perspective emphasizes the necessity to examine not only structural features but also cultural, political, and relational factors that shape institutional legitimacy and sustainability.

Advisory Board Accountability as a Pillar of Good Governance

Advisory board accountability is widely regarded as foundational to good governance in higher education (Clark, 2006; Singla & Singh, 2018; Samout, 2021), but its operationalisation and impact are complex. It encompasses not just statutory compliance but also ethical stewardship, transparent decision-making, and responsiveness to diverse stakeholders (Kessy, 2020; Fonseca et al., 2020a). Scholars emphasise that high standards of board accountability foster institutional trust, legitimacy, and long-term effectiveness (Singla & Singh, 2018; Moreno-Albarracín et al., 2020).

However, broader cultural and organisational contexts (Petr, 2008), including variations in governance structures, stakeholder expectations, and resource availability, shape the enactment of accountability. Some authors have argued that accountability mechanisms function both as control systems—ensuring compliance and risk management—and as learning processes that drive continuous improvement and innovation (Elee, 2021). Despite these potential benefits, accountability practices can falter if they are overly bureaucratic, insufficiently resourced, or misaligned with local realities.

Governance and Performance in Technical Education Institutions

The relationship between governance and institutional performance has been widely explored, though findings are not always consistent. Empirical studies generally support a positive association between accountable governance and outcomes such as enrollment growth, stakeholder satisfaction, and institutional resilience (Moloi & Adelowotan, 2019; Belgaroui & Hamad, 2021; Bianchi & Caperchione, 2022). For example, Belgaroui and Hamad (2021) demonstrate that academic autonomy and board accountability can enhance university performance in Tunisia, while Ismara et al. (2020) find that active and accountable boards improve the alignment between graduate competencies and labour market needs in Indonesia.

However, the governance-performance link is contextually contingent. Mokhtarzadeh et al. (2021) show that the strength and nature of this relationship depend on organisational culture, regulatory environment, and resource availability—factors that may either reinforce or undermine the benefits of accountability. In some African contexts, high levels of corruption or regulatory complexity can negate the advantages of transparent

governance (Asongu & Odhiambo, 2020). These findings caution against assuming that formal accountability mechanisms alone are sufficient to drive improvement.

Governance and Accountability in Tanzania

In Tanzania, recent reforms have established harmonised standards and regulatory frameworks for both universities and TEIs, mandating independent boards with defined roles in policymaking, oversight, and quality assurance (NACTE, 2016; TCU, 2019; NACTVET, 2024). While these changes signal progress, empirical research on their practical effects remains limited. Lemnge (2022) finds that accountability and transparency can improve effectiveness in technical colleges but does not isolate board accountability as a distinct factor. Muya and Tundui (2020) emphasise that effective board governance is essential for expanding access and ensuring quality. However, persistent challenges, such as overlapping regulatory mandates and limited financial autonomy, continue to constrain many TEIs.

Notably, policy directives sometimes require public TEIs to operate more like commercial entities, which can create tensions with traditional educational missions and values. These contextual complexities underscore the need to examine how accountability is enacted and negotiated in practice, not just in policy.

Methodological Trends and Gaps

Much of the existing research has relied on quantitative approaches, such as large-scale surveys and statistical analyses (Croucher et al., 2020; Samout, 2021; Lemnge, 2022), which, while valuable, may overlook the nuanced, processual, and context-specific dynamics that qualitative research can reveal (Creswell, 2018; Priya, 2021). There is a clear need for in-depth, qualitative investigations that explore how board accountability is experienced and enacted within specific TEIs and how it concretely shapes institutional performance in the Tanzanian context.

While the literature affirms the importance of governance and accountability for high performance in higher education, a gap remains regarding the direct influence of board accountability on Tanzanian TEIs. Existing studies often fail to adequately account for mediating factors, local institutional contexts, or the lived experiences of board members and stakeholders. This study addresses these gaps by providing a qualitative, case-based exploration of board accountability at the Tanzania Institute of Accountancy, thereby contributing to a more nuanced understanding of good governance in African higher education.

Results

The qualitative analysis of interview data and documentary reviews revealed several important themes regarding the role of board accountability in enhancing the performance of the Tanzania Institute of Accountancy (TIA). These results are organised thematically: (1) the nature and effectiveness of board accountability mechanisms, (2) impacts on institutional performance, (3) stakeholder engagement, and (4) mediating contextual challenges. Each theme is illustrated with direct participant quotes and documentary evidence, providing a robust, triangulated account.

Nature and effectiveness of Advisory Board Accountability Mechanisms

The study found that board accountability at TIA is multifaceted, encompassing legal compliance, ethical standards, and proactive oversight. Interviewees described a strong culture of transparency and documented decision-making. As one board member explained, “Our commitment to transparency is demonstrated through annual asset declarations and open reporting of all board proceedings. This has built trust across the institution.” A NACTVET official reinforced this perception, stating, “Accountability of TIA’s Board is effective in terms of law compliance, annual report publication, and professional practices. The difference is visible compared to some other institutions.” Documentary review supported these claims. Recent board meeting minutes showed systematic agenda-setting, rigorous documentation of decisions, and evidence of collective decision-making. The TIA 2024 Annual Report confirmed that all board members submitted asset declarations and attended annual ethics training sessions (URT, 2024), further institutionalising accountability. Such practices resonate with the broader literature, which underscores the importance of procedural transparency and collective decision-making in effective governance (Croucher et al., 2020; Sentius, 2022).

Additionally, ongoing professional development was highlighted as a cornerstone of board effectiveness. A senior TIA official noted, “Ongoing governance training has equipped us to understand regulatory changes and our accountability roles better. It keeps board members sharp and responsive.”³ This finding supports Sentius (2022), who argues that ongoing professional development for board members enhances institutional governance.

Impact of Advisory Board Accountability on Institutional Performance

The analysis of interview data and institutional documents revealed a strong perception among TIA stakeholders that enhanced board accountability

³ Interview with TIA Senior official, 24 June 2025, Dar es salaam (personal communication).

contributed to significant enrolment growth between 2020/21 and 2024/25 (URT, 2025). One academic leader stated, “Our enrollment figures have never been higher, and I attribute this directly to the board’s insistence on launching market-driven programs and strengthening our outreach.” According to the TIA Annual Report (2024/25), total student enrolment increased from 21,833 to 31,106 during this period. However, several participants pointed to concurrent external factors. As a Ministry of Finance official noted, “The government’s expansion of student loans and scholarships has played a big part in enrollment growth across all TEIs, not just TIA.” Similarly, a documentary review of national education policy circulars from 2021 to 2024 showed a marked increase in public funding for technical education, coinciding with the period of observed growth at TIA (URT, 2023a).

On infrastructure and campus expansion

Documentary evidence and interviews both confirmed remarkable progress in physical development. The board’s oversight was visible in the prioritisation and execution of new facilities. A senior administrator stated, “The board was instrumental in securing funding for the new science labs. They did not just approve the budget; they followed up on every stage of construction.” Procurement and construction records from 2022–2024 documented a transparent approval process, including board site visits and detailed expenditure tracking (URT, 2025). A Ministry of Finance official described the opening of new campuses in Tanga and Zanzibar as “a testament to the board’s proactive approach in securing approvals and mobilising resources. Without their leadership, expansion would have stalled.” This outcome aligns with the argument by Moloj and Adelowotan (2019) that effective board governance leads to better resource allocation and physical development in technical education institutions. This is similar to Muktiyanto et al.’s (2020) assertion that effective boards drive not only compliance but also innovation and institutional expansion. Documentary analysis confirmed board authorisations and oversight for these projects (URT, 2024; URT, 2025). However, not all feedback was uniformly positive. A member of the academic staff cautioned, “We have new labs, yes, but maintenance budgets have not kept pace, and some equipment is already underused.”

Enhanced Stakeholder Engagement

Board accountability was seen to foster stakeholder satisfaction and collaboration both internally and externally. Staff reported improvements in welfare, promotions, and professional development. TIA’s workforce grew from 277 in 2020/21 to 400 in 2023/24, with a corresponding rise in the number of staff holding PhDs (URT, 2024; URT, 2025). A senior administrator remarked, “There have been more opportunities for promotions

and professional development since the board started prioritising staff welfare.” These achievements support the findings of Croucher et al. (2020) and Lemnge (2022), who emphasise the importance of accountable governance for stakeholder satisfaction. Students also reported feeling more engaged in decision-making. As one student representative said, “We feel heard and valued in institutional decisions.” Documentary analysis indicated the board’s endorsement of a client service charter, with annual feedback mechanisms for students and staff.

Additionally, the signing of 23 MoUs with industry and academic partners, confirmed in the 2023 Board Report, expanded opportunities for internships and collaborative research, as noted by an external partner: “The board’s openness to partnership has made TIA a leader in linking students with real-world experience.”⁴ According to good governance theory, such responsiveness is crucial for maintaining legitimacy and support from both internal and external constituencies (Clark, 2006; Samout, 2021).

Mediating Factors and Contextual Challenges

Despite these successes, several mediating challenges were identified. Overlapping regulatory mandates and limited financial autonomy emerged as persistent barriers. **Regulatory Complexity:** Several board members reported that overlapping mandates from regulatory bodies sometimes created confusion and delays. As one board member explained, “Sometimes, we get conflicting instructions from NACTVET, TCU, and the treasurer registrar under the Tanzania Ministry of Finance, making compliance burdensome and slowing down our processes.” As one board member explained, “The ‘one-size-fits-all’ regulatory approach does not always accommodate the unique context or needs of TIA.” Another added, “Sometimes, guidelines from NACTVET and TCU conflict, making compliance burdensome and slowing down our processes.” Documentary evidence from 2024 correspondence between TIA and external agencies corroborated these experiences, detailing delays in programme approval due to regulatory ambiguity. This aligns with critical perspectives on good governance theory (Petr, 2008; Marijani & Manase, 2020), which caution that imported governance frameworks must be adapted to local realities to avoid unintended consequences.

Limited Financial Autonomy: The inability to set tuition fees or quickly allocate resources was a recurring theme. A senior administrator explained, “*Our inability to set our own fee structure limits our capacity to respond to new opportunities or invest in critical areas.*” He added that “*board meeting minutes and budget documents showed frequent delays in securing approval*”

⁴ Interview with TIA senior administration official – Administration bloc, 25 June 2025, Dar es Salaam (personal communication).

for major expenditures, highlighting the constraints imposed by external oversight.” The study’s findings suggest that while board accountability is necessary for institutional performance, it is not sufficient; broader systemic reforms—in funding, regulation, and policy autonomy—are required to fully realise the benefits of good governance.

Sustainability Concerns: While infrastructure expansion was widely praised, some staff raised sustainability concerns. One academic staff member cautioned, *“We have new labs, yes, but maintenance budgets have not kept pace, and some equipment is already underused.”*⁵ This finding was confirmed by internal maintenance reports showing delayed repairs and resource constraints (URT, 2023b). This echoes the findings of Asongu and Odhiambo (2020), who note that governance reforms must be accompanied by enabling environments to achieve sustainable improvements.

Board Accountability as Control and Learning

The evidence supports the dual role of board accountability as both a control mechanism—ensuring compliance with legal, regulatory, and ethical standards—and a learning process that fosters adaptability and ongoing improvement in response to performance data and stakeholder feedback. Overall, the results provide robust, triangulated evidence that board accountability has been a significant driver of institutional performance at TIA. However, its effectiveness is mediated by broader systemic and contextual factors, highlighting the need for regulatory harmonisation and increased institutional autonomy to realise the benefits of accountable board governance fully. The findings support theoretical arguments that board accountability serves both control and learning functions (Elee, 2021).

Discussion

The findings of this study reinforce the pivotal role of advisory board accountability in enhancing the performance of Technical Education Institutions (TEIs) in Tanzania, with the Tanzania Institute of Accountancy (TIA) serving as a compelling case in point. Consistent with good governance theory (Clark, 2006; World Bank, 2021), the analysis demonstrates that the TIA board’s emphasis on transparency, ethical leadership, and procedural rigour has contributed to notable improvements in enrolment, infrastructure, and stakeholder engagement.

Interpretation of Key Themes

The study reveals that board accountability at TIA is not limited to regulatory compliance but encompasses a broader commitment to ethical stewardship

⁵ Interview with TIA Senior academic official, 26 June 2025, Dar es Salaam (personal communication).

and continuous improvement. The board's systematic approach—evidenced by regular documentation, open meetings, and ongoing professional development—has fostered a culture of transparency and trust, echoing literature on the transformative potential of robust governance (Kessy, 2020; Fonseca et al., 2020b; Sentius, 2022). These practices have institutionalised accountability at multiple levels, suggesting that the board's influence extends deeply into everyday operations and strategic decision-making.

Advisory board accountability was closely linked to tangible performance outcomes. The substantial increase in student enrollment and workforce size, as well as the opening of new campuses in Tanga and Zanzibar, were cited by participants and corroborated by documentary evidence. These outcomes support assertions by Ismara et al. (2020) and Belgaroui & Hamad (2021) that accountable, proactive boards can positively shape institutional trajectories by aligning programmes with market needs and mobilising resources for growth.

Furthermore, the board's prioritisation of staff welfare and stakeholder engagement was found to enhance satisfaction and motivation within the institution. The integration of stakeholder interests into strategic planning, through mechanisms such as MoUs and client service charters, aligns with stakeholder theory and reinforces findings by Croucher et al. (2020) and Lemnge (2022) regarding the importance of inclusive governance.

Contradictions and Alternative Explanations

While the overall narrative from respondents was positive, the study also surfaced important contradictions and variations. These mixed perspectives highlight both the achievements and the limitations of board-led infrastructure expansion. Although many attributed enrollment growths to board initiatives, several interviewees and documentary sources pointed out that national policy changes—such as the expansion of government scholarships and student loans—likely played a significant role. This highlights a key limitation: institutional performance cannot be attributed solely to internal governance reforms but must be contextualised within broader policy and funding environments (Moloi & Adelowotan, 2019; Mokhtarzadeh et al., 2021). The coexistence of internal and external drivers complicates efforts to draw direct causal links between board actions and outcomes, suggesting the need for more nuanced, multi-level analyses in future research.

Similarly, while infrastructure development was widely praised, some staff members expressed concerns about the sustainability of recent investments. Maintenance budgets and resource utilisation were identified as potential

weak points, with reports of underused equipment and strain on operational budgets. These concerns echo arguments in the literature (Moloi & Adelowotan, 2019) that rapid physical expansion must be matched by ongoing support and planning to ensure long-term benefit. This tension suggests that board accountability should extend beyond project approval to include long-term planning and monitoring to ensure that new investments yield ongoing benefits.

Contextual and Systemic Constraints

The study also underscores the significant constraints posed by overlapping regulatory mandates and limited institutional autonomy. Respondents described situations in which conflicting directives from NACTVET, TCU, and the Treasury Registrar led to administrative inefficiencies and delayed decision-making. The challenges posed by regulatory complexity mirror concerns raised in governance scholarship about the risks of fragmented oversight (Petr, 2008; Marijani & Manase, 2020). While strong board accountability is essential for compliance, the effectiveness of governance structures is undermined when institutions are subject to conflicting directives. This finding underscores the importance of policy harmonisation and clearer lines of authority to maximise the impact of board-level reforms. The lack of harmonisation can erode the effectiveness of even the most accountable boards, as decision-makers are forced to navigate competing and sometimes contradictory expectations.

Limited financial autonomy emerged as another notable challenge, with board members and administrators expressing frustration at the inability to set tuition fees independently or allocate resources quickly. These limitations constrain the institution's capacity to respond to new opportunities or invest in critical areas, reinforcing Asongu & Odhiambo's (2020) argument that governance reforms must be matched by enabling environments and policy support.

The tension between commercial imperatives and educational missions further complicates the governance landscape. Some board members noted the challenge of balancing financial sustainability with core educational values, a theme echoed in the governance literature (Mokhtarzadeh et al., 2021). Navigating these competing pressures requires careful negotiation and adaptive leadership.

Implications for Theory and Practice

The findings of this study contribute to the broader literature by illustrating both the potential and the limitations of board accountability as a lever for institutional improvement. While the results affirm the central tenets of good

governance theory, they also highlight the importance of contextual adaptation and systemic reform. The experience of TIA suggests that even well-designed accountability mechanisms may fail to achieve their full potential in the absence of regulatory clarity, financial flexibility, and a supportive policy environment.

Practically, the study points to the need for more targeted training and development for board members, harmonisation of regulatory frameworks, and incremental reforms to increase institutional autonomy. These steps are vital for ensuring that accountability translates into sustained, meaningful improvements in institutional performance.

Avenues for Future Research

Finally, the study highlights the value of qualitative, case-based approaches for unpacking the complexities of governance in African higher education. Future research should consider comparative studies across multiple institutions and regions, integrating both qualitative and quantitative data, to further elucidate the pathways through which board accountability and contextual factors interact to shape institutional outcomes. In conclusion, this study indicates that board accountability is a crucial, albeit insufficient, factor for achieving institutional excellence and resilience in Tanzanian TEIs. Its effectiveness is ultimately shaped by the broader regulatory, financial, and policy context—underscoring the need for holistic, system-wide reforms alongside ongoing strengthening of board governance practices.

Recommendations

Based on the findings of this study, several recommendations are proposed to enhance board accountability and overall institutional performance in TEIs in Tanzania. Firstly, it is imperative that regulatory authorities, including NACTVET and the Ministry of Finance, undertake a comprehensive review and harmonisation of overlapping policies and mandates. Streamlining regulatory processes will reduce administrative burdens and allow TEIs greater flexibility in decision-making. Secondly, institutions should implement regular, context-specific governance training programmes for board members. These programmes should focus not only on compliance but also on strategic leadership, ethical decision-making, and stakeholder engagement.

Thirdly, Incremental Enhancement of Financial Autonomy: Policymakers should consider phased reforms to grant TEIs increased financial autonomy. This could include allowing institutions to set certain fee structures, mobilise resources for infrastructure, and allocate budgets in line with strategic priorities—coupled with robust accountability measures. Fourthly,

Institutionalise Stakeholder Engagement: Establish ongoing processes to consult students, staff, industry representatives, and community partners via advisory boards, feedback systems, and structured alliances. This approach ensures that governance decisions consider varied perspectives and promotes a sense of collective responsibility.

Fifthly, Evidence-Based Monitoring and Reporting: Boards should adopt systematic, transparent reporting practices that incorporate both quantitative performance indicators and qualitative feedback. Regular public dissemination of board activities and institutional outcomes will enhance transparency and build trust with stakeholders. Finally, scholars are encouraged to conduct comparative studies across different TEIs and regions, using mixed methods and broader stakeholder samples. This will help further illuminate the pathways linking advisory board accountability, contextual factors, and institutional performance in diverse settings.

Conclusion

This study provides a notable understanding of how advisory board accountability shapes the performance of Technical Education Institutions (TEIs) in Tanzania, with focused evidence from the Tanzania Institute of Accountancy (TIA). By integrating good governance theory with comparative insights from agency, stewardship, and stakeholder perspectives, the research demonstrates that board accountability is not merely a procedural requirement but a strategic driver of institutional success. Effective accountability mechanisms—such as transparent resource allocation, ethical leadership, and inclusive stakeholder engagement—were found to enhance key outcomes, including enrollment growth, infrastructure development, and stakeholder satisfaction.

However, the study also reveals that the impact of board accountability is significantly mediated by contextual factors, including overlapping regulatory mandates, limited financial autonomy, and shifting policy directives. These constraints can limit the board's capacity to respond proactively to emerging needs and opportunities. The findings therefore highlight the importance of adapting governance frameworks to the local context, ensuring that accountability is supported by regulatory clarity, adequate autonomy, and sufficient resources.

By triangulating interview data with documentary analysis and situating the analysis within a broader theoretical landscape, this research extends the application of good governance theory in African higher education and underscores the necessity of context-sensitive reform. The study concludes that strengthening advisory board accountability, in tandem with systemic

policy changes, is essential for achieving sustainable improvements in TEI performance and advancing national development goals.

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