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**Abstract**

This article discusses the impact of accountability on higher education policies in Europe and the United States. We describe how the accountability movement relates to other policy trends in higher education, providing empirical data on how accountability was implemented and how academics and managers in four universities perceived these policies. We close the article with a reflection on the observed shift from professional to political accountability that uses `soft' mechanisms that seem to offer little change in the quality of education in these countries. (HRK / Abstract übernommen),  
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