

The Effect of Managers' General Accountability on Teachers' Job Satisfaction (A Study in Schools of Amlash City)

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ABSTRACT

The present study is aimed to examine the effect of managers' general Accountability (based on investigation of Jenson's Accountability model) on teachers' job satisfaction (base on investigation of JDI model) in schools of Amlash city. From the purpose point of view, this research is of fundamental type. Questionnaire was used as the tool for gathering data about managers' Accountability and teachers' satisfaction. Reliability of the questionnaire was examined using Kronbach's Alpha and experts and professors confirmed its validity. The population was composed of 478 teachers in Amlash city of which 200 returned sent questionnaires. Liserl 8.72 model, SEM (structure equational modeling) and methods of descriptive statistics were used to analyze data. Results of SEM showed that there is a positive and significant relationship between managers' Accountability and teachers' satisfaction. They also indicated that managers' general Accountability is possesses five dimension (organizational, ethical, legal, financial, functional). Among proposed dimension of satisfaction in SQM model, "pay" could not measure job satisfaction.

Keywords: Accountability, Job Satisfaction, Managers, Liserl.

1. INTRODUCTION (Problem Definition and Research Necessity)

Although state organizations have always considered Accountability as a great value, but this concept is of both moral and democratic importance in modern state management (Vaziri,2004). Accountability is highly emphasized in state organizations facing evolution and moving toward modern state management, and organizations are exposed to serious Accountability tests (Rumzek, 2000,24). Based on a definition suggested by "Roberts" and "Scopeter" (1995) Accountability includes "reasoning and asking reasons for accomplished task" (Cut & Murry, 2002). It is known as a basis for measuring Functional, evaluation and reporting and it is believed that it must be respected as a criterion for Functional measurement, evaluation and reporting in state and public organizations. Some scholars say, considering all these interpretations, that Accountability is management process involving understanding the implementation of plans and services, achieving a consensus about expected Functional, improving the Functional through evaluation and feedback, reporting action results of different sections of government to people (Myne, 2000:444). A study on available literature shows that although various researches and investigations are accomplished in the field of Accountability, but no study is available on the status of managers' Accountability in Education Organization. The present paper aims to study and investigate Accountability of education managers since this (education) is a social phenomenon composed of numerous individuals and groups (managers, teachers, state and administrative authorities, etc) and each group participates in education's overall goals. Today, it is believed that employees' incentives form the basis of efficiency and effectiveness of an organization and managers eager to improve their organization try to identify effective factors in motivating their employees (kohestany, 2001). A teacher plays an important role in education system and thus his job satisfaction is of great significance in realization of educational goals. "Drocker" (1978) argued that a manager's Functional is evaluated based on tow key concepts: efficiency and effectiveness. This means that education managers most possess these essential characteristics in order for the education organization to be an entirely effective and successful organization. Commitment to values and goals of education organization requires teachers' effectiveness and efficiency and this process is realized through job satisfaction and organizational commitment (Saleh Pour, 2003). Nowadays, managers notice satisfaction for two reasons. First, they feel morally responsible for employees' jib satisfaction. Second, most managers believe that lack of satisfaction reduces efficiency and increases employees' absence and transition (Ebrahimzadeh,2003,144). From management science point of view, an organization having motivated and satisfied employees can be successful since dissatisfied employees

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do not create innovation. Therefore, the origin of employees' dissatisfaction must be considered and efforts may be made to justify management and to modify its method if dissatisfaction is resulted from weak management of the manager in that organization (Saleh Pour, 2003).

2. Theoretical Principles of the Research

Regardless of its major origins, the concept of Accountability is as old as history and the first writing in this field are attributed to Aristotle (Pashang, 2003,19). It has origins in the classic theory of management, in job division theory, and in accurate description of job dimension (A'rabi, 2001). According to the rationale view human is capable of error and it is natural for managers to have some errors like other members of the society. And, if an individual know that others supervise on his Functional and he is obliged to be responsible about his own Functional, then he performs with higher quality and hence depravity and infringement in reduced (Razmi, 2006,78). From scientific point of view every political and administrative system requires a kind of efficient and dynamic Accountability system in order to control current tasks. This Accountability system must dynamically supervise all administrative scopes (A'rabi, 2001). Other scholars have also proposed various types of Accountability which are presented in Table 1-1.

Table 1. Types of Accountability

Scholars	Types of Accountability
Marshal (1978)	Democratic, legal, financial
Richar Hikas (1991)	Managerial, financial, general, general (political), legal
Stone (1993)	Political, managerial, legal, professional, Accountability in the field of state services
Sin Clair (1995)	Political, managerial, general, professional, personal
Alvani (2000)	Accountability to higher authorities, to employees, to citizens, to clients, to oneself
Rumzek&Ingraham(2000)	Types of Accountability based on internal controller resources 1. Hierarchical (organizational) with lower independence 2. Professional control with higher independence Types of Accountability based on external controller resources 1. Legal control with lower independence 2. Political control with high independence
Jenson (2001)	Organizational, financial, moral, functional, legal
Schwartz (2001)	Normal models: Hierarchical, professional, political, legal, to the market Based on control site: Legal-administrative, legal, functional
Schwartz (2001)	Other classifications: Professional, hierarchical, legal, bureaucratic, political, Functional-based

If Accountability is defined as methods through which a state organization or a government employee performs the assigned task and commitment, then Accountability methods are considered (Vaziri, 2004). The present research tries to investigate the concept of managers' Accountability in state organizations (Education organization) and its relationship with teachers' job satisfaction. Jenson's model (2001) (types of Accountability is his view) seems to be more consistent with the considered organization. Thus this model is used in the research. In this mode, Accountability is composed of five dimensions including organizational, legal, moral, financial and functional dimension. The organizational aspect is measured through components of specialty and competence, physical conditions and clarity. Components of law existence, being updated and being executable measure the legal aspect. The moral aspect is measured through components of respect, promotion of interactions, justice and commitment. The financial aspect is measured by components of supervision and auditing system. Finally, the Functional dimension is measured through components of Accountability, supervision, accessibility and Functional.

Organizational Accountability: a term to refer to certain activities, their results and consequences, characteristics of individuals and groups having such responsibilities in that organization (Gholinejad, 2001).

Legal Accountability: this means to what extent operators of public tasks in public organizations follow rules and regulations (Gholinejad, 2001).

ethical Accountability: this means the extent to which operators of public tasks (managers and employees) obey moral principles of the society (Gholinejad, 2001).

Functional Accountability: that is, state managers should be responsible about the way of implementing plans (efficiency and economic benefits) (Kordestani, 2008).

Financial Accountability: means to what extent operators of public tasks spend financial resources in the most effective way (Gholinejad, 2001).

Moreover, teachers' job satisfaction in the present paper is examined based on job descriptive index (Smith, Kendal, Hallin, 1996) and is investigated in 5 dimensions: job, payment, promotion opportunities, supervisor, and counterparts.

Job: the degree to which a job provides an individual with interesting functions, learning opportunity and the probability of accepting a Accountability.

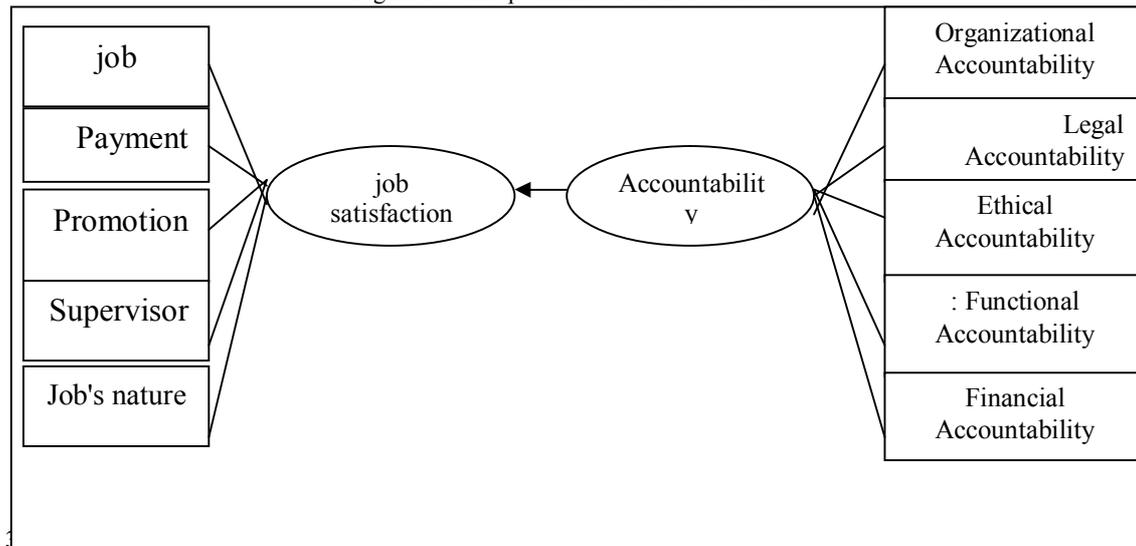
Payment: the amount of financial wage a person receives and the extent to which he considers his wage as fair (in comparison with the wage of other members of the organization).

Promotion opportunities: the chance to promote and improve in the hierarchy of an organization.

Supervisor: supervisor's ability in providing behavioral support and technical assistance.

Counterparts: the degree to which counterparts are technically efficient and seem to support the individual in social dimension.

Figure 1. Conceptual model of the research



Considering components of the used Accountability model, hypotheses 1-5 examine the relationship between the measure of the component and general Accountability. Also, hypotheses 6-10 investigate the relationship between measures of job satisfaction components with teachers' job satisfaction.

H₁: There is a significant relationship between managers' Accountability and teachers' job satisfaction.

H₂: Organizational Accountability can measure general Accountability.

H₃: Legal Accountability can measure general Accountability.

H₄: Ethical Accountability can measure general Accountability.

H₅: Functional Accountability can measure general Accountability.

H₆: Financial Accountability can measure general Accountability.

H₇: Job can measure teachers' job satisfaction.

H₈: Promotion can measure teachers' job satisfaction.

H₉: Supervisor can measure teachers' job satisfaction.

H₁₀: Payment can measure teachers' job satisfaction.

H₁₁: Job's nature can measure teachers' job satisfaction.

4. RESEARCH METHODOLOGY

The present research is a fundamental one in terms of its goal (type of using), and is a descriptive (non-experimental) – correlation research in terms of research performing method (data collection techniques). Gathered data were analyzed through SEM, Liserl 8.72 and SPSS software. The present research used both library and field methods to gather required data. Accountability questionnaire and job satisfaction questionnaire were used as data gathering tool the validity of which was confirmed by some scholars and using content validity method (based on current measures). The coefficient of Kronbach Alpha was 0.88 for Accountability variable and 0.90 for satisfaction variable. This shows that the questionnaire is desirably reliable.

4.1. Population and Sample

The population is composed of teachers of Amlash city schools (elementary, junior high, and high) which are totally 478 individuals. Multi-step sampling was used in this research. After pre-testing and

calculation of Kronbach Alpha through Cockeran formula, the sample size of 200 individuals was achieved.

5. Research Findings

Before the implementation of SEM, assumptions of normal distribution of variables and dual homogeneity of variance among variables were tested and required conversions were done to approximate variables toward normal distribution. First in SEM, the primary model was analyzed by Liserl software. Respecting RMSEA, CFI, IFI, X^2/df GFI and AGFI indexes, suggestions proposed to modify the model by Liserl software. After exerting modifications the final model for the relationship between Accountability and satisfaction was calculated. Since, considering the primary model, Payment index could not measure satisfaction it was omitted from the final model. Meanwhile, error co-variances proposed by Liserl and exerted on the model. Therefore, based on Liserl's suggestion, a negative co-variance was established between organizational and financial Accountability, moral and functional Accountability, and promotion and supervisor. The final model (Figure1-2) was achieved after these modifications. As can be seen in Figure 1-2, the relationship between Accountability and teachers' satisfaction was strongly emphasized through calculated approximation of 0.74 and $T=8.96$ in significance level of $P<0.01$ (with more than 99% of confidence). Also, considering value is Table 1-2, the relationship between Accountability indices (organizational, legal, ethical, functional and financial) and Accountability variable was strongly confirmed and emphasized with significance level of $P<0.01$ and confidence of more than 99%. Moreover, except payment, all indices (supervisor, promotion, job, job's nature) measure job satisfaction with more than 99% confidence in $P<0.01$ significance level.

5.1. Hypotheses Testing

5.1.1. *There is a relationship between managers' Accountability and teachers' satisfaction (H₁)*

According to Table 1-2, SEM results show, with 99% confidence, that there is a direct relationship between managers' Accountability and teachers' satisfaction ($R^2=0.54$, $t=8.96$, $P<0.01$). This means that an increase in managers' Accountability enhances teachers' satisfaction. Thus, H_0 is rejected and H_1 is accepted.

5.1.2. *Organizational Accountability can measure general Accountability (H₂)*

According to Table 1-2, SEM results show, with 99% confidence, that there is a direct relationship between organizational Accountability and general Accountability ($R^2=0.53$, $\lambda=0.73$, $T=11.08$, $P<0.01$). Thus, H_0 is rejected and H_1 is accepted.

5.1.3. *Legal Accountability can measure general Accountability (H₃)*

According to Table 1-2, SEM results show, with 99% confidence, that there is a direct relationship between legal Accountability and general Accountability ($R^2=0.70$, $\lambda=0.84$, $T=13.8$, $P<0.01$). Thus, H_0 is rejected and H_1 is accepted.

5.1.4. *Ethical Accountability can measure general Accountability (H₄)*

According to Table 1-2, SEM results show, with 99% confidence, that there is a direct relationship between moral Accountability and general Accountability ($R^2=0.57$, $\lambda=0.76$, $T=11.99$, $P<0.01$). Thus, H_0 is rejected and H_1 is accepted.

5.1.5. *Functional Accountability can measure general Accountability (H₅)*

According to Table 1-2, SEM results show, with 99% confidence, that there is a direct relationship between functional Accountability and general Accountability ($R^2=0.56$, $\lambda=0.75$, $T=11.69$, $P<0.01$). Thus, H_0 is rejected and H_1 is accepted.

5.1.6. *Financial Accountability can measure general Accountability (H₆)*

According to Table 1-2, SEM results show, with 99% confidence, that there is a direct relationship between functional Accountability and general Accountability ($R^2=0.54$, $\lambda=0.73$, $T=11.17$, $P<0.01$). Thus, H_0 is rejected and H_1 is accepted.

5.1.7. *Job can measure teachers' job satisfaction (H₇)*

According to Table 1-2, SEM results show, with 99% confidence, that there is a direct relationship between job and job satisfaction ($R^2=0.63$, $\lambda=0.79$, $T=11.17$, $P<0.05$). Thus, H_0 is rejected and Job can measure job satisfaction.

5.1.8. *Promotion can measure teachers' job satisfaction (H₈)*

According to Table 1-2, SEM results show, with 99% confidence, that there is a direct relationship between promotion and job satisfaction ($R^2=0.15$, $\lambda=0.38$, $T=4.91$, $P<0.05$). Thus, H_0 is rejected and promotion can measure job satisfaction.

5.1.9. Supervisor can measure teachers' job satisfaction (H₉)

According to Table 1-2, SEM results show, with 99% confidence, that there is a direct relationship between supervisor and job satisfaction ($R^2=0.45$, $\lambda=0.67$, $T=8.90$, $P<0.01$). Thus, H₀ is rejected and the index for supervisor can measure job satisfaction.

5.1.10. Job's nature can measure teachers' job satisfaction (H₁₀)

According to Table 1-2, SEM results show, with 99% confidence, that there is a direct relationship between job's nature and job satisfaction ($R^2=0.75$, $\lambda=0.75$, $T=10.20$, $P<0.01$). Thus, H₀ is rejected and the index for job's nature can measure job satisfaction.

5.1.11. Payment can measure teachers' job satisfaction (H₁₁)

According to Table 1-2 and based on SEM results ($P>0.05$, $T=1.61$) H₀ is accepted. Thus the index for payment cannot measure job satisfaction. Hence this index is omitted from the final model.

Figure 2. The final model(SEM)

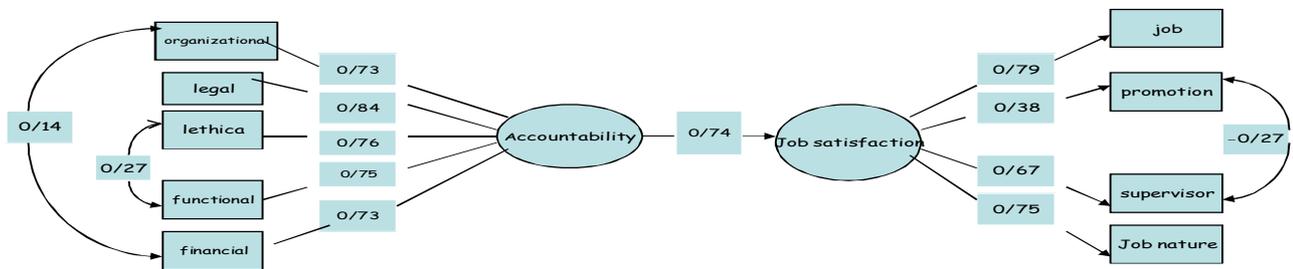


Table 2. Measurements in the final model

Relationship of concepts and indices in the model	Approx. value	Standard Error	T value	Determined variance (R ²)	Significance level	result
1. Relationship between managers' Accountability and teachers' satisfaction	0.71	0.74	8.96	0.54	P<0/01	Confirm
2. Relationship between organizational factors and Accountability	0.16	0.73	11.08	0.53	P<0/01	Confirm
3. Relationship between legal factors and Accountability	0.19	0.84	13.86	0.70	P<0/01	Confirm
4. Relationship between moral factors and Accountability	0.14	0.76	11.99	0.57	P<0/01	Confirm
5. Relationship between functional factors and Accountability	0.14	0.75	11.69	0.56	P<0/01	Confirm
6. Relationship between financial factors and Accountability	0.73	0.73	11.17	0.54	P<0/01	Confirm
7. Relationship between satisfaction and job	0.16	0.79	4.91	0.63	P<0/01	Confirm
8. Relationship between satisfaction and promotion	0.40	0.38	4.90	0.15	P<0/05	Confirm
9. Relationship between satisfaction and supervisor	0.70	0.67	8.90	0.45	P<0/01	Confirm
10. Relationship between satisfaction and job's nature	0.19	0.75	10.20	0.75	P<0/01	Confirm

6. Results of Hypotheses Testing

6.1. Result of H_1

According research findings, there is a very strong relationship between concepts of Accountability and job satisfaction ($P < 0.01$, $T = 8.96$). That is, reinforcement and expansion of Accountability in the society in consideration results in an improvement in teachers' job satisfaction.

6.2. Result of H_2

Results show that organizational Accountability can measure managers' Accountability. This is consistent with "Hood" (1994) who believes that the use of professional and proprietary management is an important Accountability tool in state section. Also, results of "Vaziri" (2004) are consistent with research findings. He believes that the more respected are organizational factors, the more managers' Accountability is.

6.3. Results of H_3

Research findings show that legal Accountability can measure managers' Accountability. That is, legal Accountability can be an important factor in developing, maintaining and expanding general Accountability. This is consistent with "Rumzek" (2000) who defines legal requirements and critical rules as components of general Accountability. Results of this research are also consistent with "Teymournejad" (2004) who states existence of a Accountability system depends on having clear rules. "Cut & Murry" (2001) and "Najam" (1996) say an individual or organization is responsible when it recognizes that it has promised to do a task and is morally and legally responsible to that task, and this is consistent with research findings.

6.4. Results of H_4

Results show that ethical Accountability can measure managers' Accountability. This is consistent with "Rumzek" (2000) who believes that morality is the main requirement of Accountability and "Javan Arasteh" (2004) who says if Accountability is correctly implemented in a society it leads to an improvement in morality and promotes that society's culture. This finding is also consistent with "Buckly" (2001). "Smith" (1997), "Cohen" (1995), and "Fink" (2001) define moral factors as main components of Accountability and this is in accordance with research results.

6.5. Results of H_5

Results show that functional Accountability can measure managers' Accountability. This is consistent with "Pitterson" (2000), "Zusman" (1997), and "Kendy & Clod" (1997) who suggest Functional improvement as the ultimate goal of Accountability. "Cut & Murry" (2002) say Accountability is the basis for measuring Functional. "Collin" (1992) believes that when an individual is said to be responsible, he is bound to present requires explanation or response to others about what he has done.

6.6. Results of H_6

Results show that financial Accountability can measure managers' Accountability. This is in accordance with "Hughes" (1993) and "Marshal" (1994) who consider financial Accountability as a main component of Accountability. "Scot" (2002) indicates financial Accountability as a type of Accountability and defines it as public and state units being responsible to accountants and audits inside and outside an organization about their expenditures.

6.7. Results of H_7

Results show that H_7 is confirmed. Hence, job can measure teachers' satisfaction. This is consistent with "Noor Bakhsh" (2005) who believes that job, per se, plays an important role in determining satisfaction level. He also concluded, in his research, that job conditions have a positive and significant relationship with satisfaction. More desirable job conditions result in higher levels of satisfaction since these conditions provide individuals with physical and mental status. "Tahooti" (2006) believes that after payments, job security is the most important aspect of a job. If employees of an organization are not confident about their job future, recruitment status, and future job advantages such as retirement and insurance, they are always anxious and stressful. "Lock" (1997) demonstrates that some factors including job's nature, counterparts, promotion opportunities, payments and management are effective on teachers' satisfaction and this is consistent with results of the research.

6.8. Results of H_8

Results show that H_8 is confirmed. Thus, promotion can measure teachers' satisfaction. This is in accordance with "Zaki" (2001) and "Murry" (1992) who believe that promotion is the most important factor in determining satisfaction level. "Smiliy" (2002) introduces lack of promotion as the main reason for employees to leave the job. "Rafizadeh" (2005) considers promotion as an effective factor on the job, and these are consistent with research findings.

6.9. Results of H_9

Results show that H_9 is confirmed. Thus, supervisor can measure job satisfaction. This is consistent with "Koohestani & Zaki" (2001) who believe that supervisor (manager) the the most

important factor in determining satisfaction level. It also accords with "Noor Bakhsh" (2004) who says everybody is willing to be identified and respected by others. Friendship and intimacy in relationships among employees are strong motivators that lead to satisfaction. Also, relationship with counterparts has a direct and significant relationship with satisfaction and is consistent with "Lock" (1999).

6.10. Results of H_{10}

Results show that H_{10} is confirmed. Therefore, job's nature can measure teachers' satisfaction. This is in accordance with "Noor Bakhs" (2004). He believes that everybody is willing to be identified and respected by others. Friendship and intimacy in relationships among employees are strong motivators that lead to satisfaction. Also, relationship with counterparts has a direct and significant relationship with satisfaction and is consistent with "Lock" (1999). "Tahoori" (2005) says that managers can optimize the organization and employees efficiency through applying correct and proper policies and guidelines to attract specialist labor, fair division of job among them, encouraging them to participate in tasks and decision-making processes and evaluating their Functional in more and better periods.

6.11. Results of H_{11}

Results show that teachers' salary cannot measure their satisfaction. This means that teachers in schools of Amlash city are not satisfied with their salary. This is contradictory to "Smiliy" (2002) who says salary is related to teachers' satisfaction and "Noor Bakhsh" (2005) who believes that there is a positive and significant relationship between payments and job satisfaction. "Hill" (1997) believe that salary and payment are not effective on satisfaction and this is in accordance with research results.

7. DISCUSSION AND CONCLUSION

In the research population, teachers believe that managers lack management knowledge and administrative facilities are not consistent with teachers' requirements. But, other components of managers' specialty and competence are confirmed by the population, components such as presence in special courses in order to improve theoretical and experimental knowledge, ability to manage a school, and clarity of regulations. Also, it was observed that managers exaggerate in accomplished tasks, not all rules are executable and some rules are inconsistent with available reality. Also there is a level of contradiction among rules. But, other components of legal Accountability such as managers' efforts for correct implementation of rules, respecting administrative regulations by the manager, clarity of rules and regulations, and updated rules were confirmed by the research population. All components of moral Accountability (respect, justice, promotion, interaction and commitment) were confirmed in the population. Moreover, teachers stated that managers do not consider their tasks on time. However, other components of functional Accountability (rapid and easy access to managers, managers' Accountability about referred tasks, avoiding administrative errors by managers, respecting teachers' time, and avoiding idle bureaucracy by managers) were strongly confirmed. Components of financial Accountability in research population included respecting financial regulations by managers, budgeting for schools (by managers), and supervision on school's purchases by managers and these all were confirmed. Results showed that teachers can not apply their capabilities to do their assigned tasks. Besides, teachers stated that promotion policy is not based on individual capabilities and there is no opportunity to apply personal methods to finish tasks. Also, it is not possible to tell others how to work.

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