Turkish Online Journal of Qualitative Inquiry (TOJQI)
Volume 8, Issue 1, January 2017: 39-68
DOI: 10.17569/tojqi.288852

Research Article

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Opinions of School Administrators about Accountability in Educational Organizations

Abstract

The aim of this study is to examine the opinions and suggestions of school administrators about school accountability. The study, a qualitative research, was designed with phenomenological research model. The participants of study consisted of 10 school administrators selected by using maximum variation sampling. Data of the study were collected through semi-structured interview form and were analyzed with content analysis. The results showed that school administrators define the concept of accountability by using such terms as explaining reasons, transparency, asking for the results of assignments, responsibility of informing, having the sense of responsibility. School administrators stated that a good school accountability system will probably have positive results such as guiding students' choice of profession, , increasing success, increasing school's popularity among students and parents, revealing present situation of the school and contributing to the modernization of the society. Besides, administrators had suggestions to establish amd improve accountability in schools such as increasing participation, informing stakeholders, increasing awareness about accountability by training people, defining

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Received: 17.05.2016, Accepted: 31.10.2016

legal responsibilities, clarifying the standards, recording and storing information and documents, and evaluating performance.

Keywords: *Accountability, accountability in educational organizations, school accountability, school administrators*

Introduction

Educational organizations are significantly affected by general management approaches and practices, and handling these organizations in systems approach framework characterizes them as social and open systems, which, in turn, provides schools with a set of new and complex functions and features. Social systems consist of individuals, and interrelated sub and upper components, each of which significantly contributes to the whole (Özalp, 1992, p.296). Open system emphasizes multidirectional relationships between educational organizations and environment (Küçükali, 2011, p.53), and makes some components such as family participation or stakeholder variety current issue within educational management. Despite being a subcomponent of public administration and sharing general principles and approaches with public administration, educational management has a different working style with respect to its own typical features (Özdemir, 2013, p.2). Educational organizations aim to fulfill specific aims as in the other organizations. Schools, which are the implementation step of the education systems, can be stated as the institutions that work in accordance with the aims of education system. In this regard, it is possible to state that the aims of the school can be shaped in the direction of the aims of the education system (Bursalıoğlu, 2013, p.6). However, educational organizations are different from other organizations in terms of the variability in schools' working process, target output, and evaluation process (Bayrak, 2013, p.11). The reason of the difference is that the active factor in basic resources, output, and process of the schools is human beings (Bursalıoğlu, 2013, p.33). Any problems in the working process of the schools, which educate human resources and shape the future of the society, or any problems inhibiting to reach expected quality, may result in irreversible outcomes.

According to 2013-2014 statistics, the total number of pre-school, primary, secondary, high and vocational-technical public schools within the Ministry of Education are about 81 thousand. The number of students having education at these schools is about 17.5 million and the number of teachers working in these institutions is about 950 thousand. In 2015, the rate of the budget of the National Ministry of Education in GNP (Gross National Product) is 3,19% and the share is 13,11% in overhead cost (MEB, 2015). The numbers and rates show that National Ministry of Education is the biggest organization in Turkish public organizations and takes the biggest share of the budget. Being the biggest organization and taking the biggest share of the budget, Ministry of Education is responsible to many people and institutions in

terms of accountability, which makes the term accountability an important concept (Bülbül, 2011, p.1).

The concept of accountability is evaluated as an important result of new public administration approach which is gained importance in the world after 1970s, especially in 1980s (Hood, 1995). The changes and regulations in new public administration also affected Turkish public administration system. Public institutions and organizations were reorganized with reference to the new public administration approach through law amendments and regulations enforced especially after 2000s. Public Finance Management and Control Law no: 5018 which proposed the establishment of Internal Audit Office within the scope of Ministry of National Education was legislated in 2003. It can be accepted as an important development in terms of drawing attention to the crucial concepts such as public transparency and accountability of the new public administration approach (Arslan, 2010, p.29).

Accountability is defined as to demonstrate that the work has been done appropriate with pre-determined rules and standards and to report the results and outcomes of the work honestly and openly (UNDP, 2008). Accountability concept which refers to administrators' taking responsibility in the framework of basic rules and standards about organizations activities and outcomes of these activities serves to protect the benefits of all the stakeholders (Samsun, 2003, p.19). Accountability concept has mutual relationship and similar meaning with expectations and responsibility. According to this view, organizations' or administrators' responsibilities to reach success or usage of the resources or their responsibility of effectiveness and success expectations of the people and institutions in formal or informal environment determine the framework of accountability and define how administrators should account (Rhoten, Carnoy, Chabran & Elmore, 2003, p.4). Briefly, accountability can be defined as the responsibility of the individuals to give an answer to the other individuals or groups.

Hopkins (2007, p.101) defined accountability as an integrative concept with controversial meaning and function as process oriented or product oriented accountability and internal/external accountability. This viewpoint distinguishes accountability from control and inspection systems found in traditional administration approach, and makes it much more complex structure to understand, define and implement. The importance of accountability in organizations causes it to be analyzed in different areas and makes the definitions and content of the accountability more complex (Acar, 2013, p.383). Being such an important concept for

the organizations, accountability is generally accepted as closely associated with organizational effectiveness concept (Hoy & Miskel, 2010).

Accountability in education is generally taken as the success of students and the school as a whole (Linn, 2003, p.3; Lunenburg & Ornstein, 2013, p.184). Accountability criterion of school principals is seen as achieving pre-determined success standards of schools (Fraine, Van Damme & Onghena, 2002). Accountability criteria on educational organizations are generally evaluated as abstract because there are not sufficient regulations about the issue, there are problematic parts of accountability implementations on educational organizations (Özdemir, Bülbül & Acar, 2009) and there are not sufficient researches about accountability in educational organizations (Kantos & Balcı, 2011).

Accountability in education systems can be expressed as a school-based system in terms of being accountable to all stakeholders who are within immediate or surrounding environment of the school (Ladd & Zelli, 2002, p.495). To increase the cooperation of school-parent and environment, to establish parent-teacher associations, to ensure the participation of society in schools through law and regulations, to improve the relationship between school-parent and society, to evaluate the performance of teachers and school administrators and so on can be accepted as the basic intended measurements to establish accountability in educational organizations. For example, to define the qualifications of the teachers may be a basic improvement in order to establish an accountability system within the frame of the teachers' qualification.

The Concept of Accountability

It is possible to summarize the concept of accountability with the question of "who is responsible to whom for what?" The "who", in this case, is the person who will be accountable about what s/he has done and the "whom" is the person having authority to be accounted (Adams & Hill, 2006, p.218). Accountability includes the process, answering the questions related with usage of resources, obtained outcomes, organizational effectiveness and productivity (O'Day, 2002, p.293-294).The concept of accountability means that individuals or organizations are responsible for their actions in the eyes of a specific authority and informing this authority about the results of these actions (Edwards & Hulme, 1996, p.967). Broadly, accountability can be defined as the responsibility to make an explanation or

responding to the stakeholders about the actions of individuals or organizations (Gül, 2008, p.73). In other words, accountability may be defined as being evaluated of authorities or the agents to whom the resources have been allocated according to pre-determined standards and the demands of the stakeholders (Ebrahim, 2003, p.815).

In order to explain the implementation process of accountability, there are two types of accountability approaches; accountability according to its structure and accountability according to its quality. Accountability according to its structure is classified as "upward and horizontal accountability". Upward accountability can be defined as a process, regulating the questioning, answering, and flow of information processes between the citizens and the government. This process describes the situation of government's being accounted for all the matter concerning citizens. The means by which the government is accountable to the citizens are elections, non-governmental organizations and media. Horizontal accountability means that the government accounts to the institutions and organizations, which are responsible for the control and inspection of the government (Gül, 2008, p.76-77).

Reviewing the literature about the concept of accountability and examining the implementation of accountability, it is seen that the concept has a close relationship with responsibility, transparency, and ethics (Bülbül, 2011, p.19). Responsibility can be characterized as a cover term that includes accountability. However, the scope of responsibility is not limited to the concept of accountability. Although being accountable is the concept requiring compliance with authority, taking responsibility refers a behavior including much more autonomy (Uhr, 1993, p.4). Moreover, responsibility not only refers to authority, power and task but also taking responsibility of one's own acts (Cendon, 2000, p.25). Transparency, a necessity and complementary term for accountability, points to openness in decision-making or implementation of individuals or organizations. Transparency provides a number of beneficial outcomes such as accountability of the organizations as well as cooperation and building trust (Jahansoozi, 2006, p.943). Regarded as an internal control mechanism in ensuring accountability, ethics helps to reveal the individuals or organizations that take responsibility for their own acts or decisions, behave honestly and openly in sharing knowledge, and do not abuse the authority they have (Eryılmaz & Biricikoğlu, 2011, p.33-34).

In the literature, accountability is analyzed within various classifications. O'Day (2002, p.294), stated that types of accountability are evaluated as administrative/bureaucratic, legal, and

professional or market accountability. On the other hand, Cendon (2000) classified accountability in political, administrative, professional, and democratic accountability. Political accountability refers not only to the accounting of the administrators extending hierarchically to the top positions of the administration such as President of the Government but also to the responsibility of the Government to the Parliament. Administrative accountability refers to being accountable to superior administrators and external stakeholders about abiding legislative regulations. Professional accountability is associated with following the rules or norms of a profession and taking the responsibility to comply with the standards of the profession. Democratic accountability refers to being responsible to public directly and performing the responsibility of proactive transparency to the citizens (Cendon, 2000, p.28-42).

Accountability in Educational Organizations

Accountability in educational organizations means giving information or making explanation to the internal or external authority about the performance or it means the necessity to legitimize the decisions or implementations. The responsibilities of educational organizations for the goal-oriented practices and resources used while doing the practices also emphasizes the accountability (Cendon, 2000, p.25). The most important outcome of the educational organizations for which they have the responsibility of being accountable is the quality of educated individuals. The achievement or failure of these individuals, and their role and behaviors in society determine the success or effectiveness of educational organizations and schools are expected to be accountable for these outcomes. Accountability in education tries to determine to what extent educational organizations reach the prescribed aims and to increase the quality and success of students (Koçak, Turan & Aydoğdu, 2012, p.124).

There are three kinds of accountability in educational organizations. These are legal accountability which refers to abiding the legislative regulations, professional accountability which refers to following professional norms, and finally product oriented-accountability. Educators generally deal with three types of accountability systems simultaneously (Anderson, 2005, p.1). The first type of accountability acquired by inspection and supervision is about whether the school is functioning properly according to the legislation made by the Ministry of National Education. It is possible to evaluate this type of accountability as legal

accountability. Schools being accountable to top management and using inspection mechanism in this process is also called as administrative accountability (Samsun, 2003, p.21).

The second dimension of the accountability at school is professional accountability. Professional accountability emphasizes the decisions and implementations made within the professional standards and principles (Cendon, 2000, p.39). It also refers to the expectation of educational organizations that educators should behave in accordance with the norms of the profession. Professional accountability requires educators and administrators being accountable for commitment to professional standards and principles, and accountable to their peers (Anderson, 2005, p.1-2). The efforts of Ministry of National Education to define the professional competence of the teachers in the Turkish Education System and various norms shaped in accordance with the unions can be considered as some of the practices which are applied to establish professional accountability.

Another dimension of the accountability in educational organizations is product-oriented accountability. This dimension focuses on the results obtained at the end of the educational process such as student learning, their success, and their progress. Product-oriented accountability raises the level of political impact on educational organizations. For example; "No Child Left Behind" practice adopted in the United States, where accountability mechanisms are more advanced in education, can be accepted as one of the product-oriented accountability systems. This practice focuses on the success and progress of each student. Product-oriented accountability system signifies that educational organization should be accountable for student learning and student success to public (Anderson, 2005, p.2). This dimension which is called as product-oriented accountability in educational organizations can be also called as democratic accountability. Democratic accountability represents that performance indicators and outcomes of the public institutions and organizations can be controlled directly by the citizens. Moreover, democratic accountability signifies the responsibilities of public institutions and organizations within the scope of "new public administration approach" in terms of giving information about the objectives, practices and obtained results to the citizens, so it emphasizes that the public institutions and organizations should be proactive while sharing information with the citizens (Cendon, 2000, p.42). It is possible to state that the practices of democratic accountability in schools requires important stakeholders such as parents and others in the schools' environment to participate in the school administration. With the practices of democratic accountability, parents will get information

about their children's learning, success, progress, and the usage of school resources etc. and will participate in decision-making process about the necessary improvements in the school.

The scope of accountability in educational organizations also consists of decisions of the teachers and school administrators to achieve predetermined objectives, their practices to reach these predetermined objectives and other instruments such as equipment, methods, and techniques to provide and sustain student success (Kalman & Gedikoğlu, 2014, p.116). It can be said that school administrators are responsible for defining objectives, developing success standards and cooperating with teachers, parents and other stakeholders in order to reach predetermined goals. School administrators are also responsible for communicating openly and constantly with internal and external stakeholders in the process of determining vision, mission, and strategy by discussing such issues as to what extent the objectives are achieved, what kind of problems are faced, and what kind of precautions are taken to solve the problems.

The importance of accountability in educational organizations can be specified clearly by considering the effect of "new public administration approach" on the educational administration and educational organizations, and the share of the educational system in public arena and educational organizations' unique characteristics. The fact that schools with open system characteristics have intensive interaction with their environment, that all the social systems and various pressure groups have political, ideological, religious, economic, cultural etc. expectations from schools, Besides, the function of raising next generations and the concept of "children" give schools a large number of roles and responsibilities. These roles, responsibilities, and expectations require schools to be accountable to a number of persons and institutions in terms of inputs, processes and outcomes of the school.

Previous studies showed that school administrators and teachers do not internalize and comprehend the concept of accountability precisely, which is a part of "new public administration approach". The accountability is perceived as being accountable to superiors and tends to stay within the boundaries of administrative and political accountability (Cendon, 2000). There are several reasons pointing the importance of accountability in educational organizations and the necessity to improve it, which are centralized structure of Turkish Education System (Özdemir, 2010, p.4) conflicting with the new public administrative approach, strong political impact on educational decisions (Özdemir, 2013), and students' failure especially in international exams (EİR, 2014).

Besides necessities in practice, when the local literature on accountability in schools analyzed, it is seen that there are researches aiming to determine accountability politics of teachers and school administrators (Erdağ, 2013), to develop an accountability model based on the opinions of teachers and school administrators (Ertan-Kantos & Balcı, 2011), to find out the degree of internalization and practicality of different dimensions of accountability by teachers and school administrators (Özen, 2011), and to evaluate the effects of teacher accountability on student success (Salduz, 2013). Although school administrators were consulted about their opinions in these studies, no holistic analysis of their suggestions were noted with respect to the reflection of accountability in practice, evaluation of its possible outcomes by the practitioners, and maintaining and sustaining accountability. In this regard, it is concluded that there is a need of applied research to determine the degree of comprehension, internalization and implementation of accountability in schools, which would fill an important gap in the literature and in the education system. This study aims to determine the opinions and suggestions of school administrators about accountability in schools.

Method

Design

This study was designed with phenomenological research model which is one of the qualitative research methods. Phenomenological design focuses on phenomena known but not deeply understood. Any kind of concept, experience, perception or situation may be a phenomenon. (Yıldırım & Şimşek, 2011, p.72). Because individuals may attribute different meanings to these phenomena, subjectivity of individuals' comments or perception underlie phenomenological studies. Phenomenological research tries to explain how individuals perceive, describe, and evaluate a set of phenomena or what they feel about these phenomena. Briefly, phenomenological studies try to reveal how individuals make sense of a phenomenon which they have experienced (Patton, 2014, p.104-106). Phenomenological research design has been used in this study because the study investigates how school administrators make sense of accountability which is closely related with them in administrative processes, and what their suggestions are to improve accountability in schools.

The Participants

The participants of the study are in total 10 principals and vice principals working at primary, secondary and high schools in Tepebaşı and Odunpazarı central districts of Eskişehir in 2014 to 2015 academic year. The reason why the school administrators are the participants of the study is that phenomenological design necessitates a participant group who have experienced this phenomenon directly (Creswell, 1998, p.118; Patton, 2014, p.104). While choosing the principals and vice principals of the study, maximum variety sampling method was applied. The main aim of maximum variety sampling method is representing maximum variety in features of the individuals who are a side and data source of research problem (Yıldırım & Şimşek, 2011, p.108). All the participants were chosen based on voluntariness and their names were not used in any phase of the study. The demographic features of the participants are given in Table 1.

Table 1
Demographic Features of Participants

Participant	Gender	Age	Seniority in management	Educational Status	Position	School Level
1	Male	43	14	Master degree	Principal	Secondary school
2	Male	36	10	Bachelor degree	Vice principal	High school
3	Male	48	12	Master degree	Principal	Primary school
4	Male	39	5	Bachelor degree	Vise principal	Primary school
5	Female	46	15	Master degree	Principal	High school
6	Male	45	16	Master degree	Principal	High school
7	Male	41	18	Master degree	Vice principal	High school
8	Male	41	5	Bachelor degree	Vice principal	High school
9	Male	47	4	Bachelor degree	Principal	Primary school
10	Male	27	2	Bachelor degree	Vice principal	Primary school

As seen in Table 1, the participants of the study show variety in terms of gender, age, seniority in management, educational status, position and school level. Literature review, field expert opinions and informal interviews with relevant persons showed that these variables affected the description and interpretation of the investigated phenomenon. In this context, 9 of the school administrators are males while one of them is female. Half of the participants are principals while the other half are vice principals. 5 of the participants have Bachelor Degree; and the rest of them have Master degree. The age of the participants ranges between 27 and 48 and their seniority in management ranges between 2 years and 48 years.

Data Collection Tool

Semi-structured interview form was used as data collection tool of the study. Semi-structured interview enables researchers to perform systematic and consistent data collection procedure with questions prepared in advance. In addition to that, semi-structured interview enables researchers to get in-depth knowledge about the issue with probe questions (Berg, 2009 p.107). While preparing the interview form, the literature on the concepts of accountability and accountability in educational organizations were examined and opinions of field experts were taken into consideration. Additionally, draft of the interview form was prepared after an informal interview was used with a school administrator. 6 open-ended questions were formulated in draft questionnaire. The interview form was put into its final form according to the feedback taken from 2 experts working at the Department of Educational Management, Inspection, Planning and Economics. As some of the questions overlapped each other and some did not serve the aim of the study, it was decided to 3 open-ended questions in the form according to expert views. The experts stated that it would be enough to ask three questions compatible with the aim of the study which won't limit the answers of participants. They also stated that probes would be beneficial to obtain in-depth knowledge about the issue. To increase internal validity of the study, relevant literature was examined in detail and conceptual framework was taken into consideration while preparing interview form. Semi-structured interview questions formulated with the expert opinions are as follow:

1. How do you define school accountability?
2. What do you think about the outcomes of school accountability?
3. What do you suggest to establish and improve accountability in schools?

Data Collection and Analysis

Before the interviews, voluntary principals and vice principals were called to take an appointment. During the interviews, the participants were primarily asked demographical questions to define their demographic features and then, they were asked open-ended questions found in the data collection form. Interviews lasted for about 25-30 minutes. At the end of the interviews, the participants were asked extra questions to understand the rationale of their answers and to get in-depth information, if necessary.

Content analysis technique was used in the data analysis procedure. Content analysis is the data reduction and interpretation approach to determine fundamental consistencies and meanings in any qualitative data (Patton, 2014, p.453). In content analysis, similar themes, patterns, and concepts are identified and classified under related themes. And thus, conceptions and relations which will help to explain qualitative data are discovered (Yıldırım & Şimşek, 2011, p.227). NVivo 10 qualitative data analysis software was used in data analysis procedure. The analysis was done independently by two researchers. First of all, the qualitative data were segmented and coded, and then, these codes were classified under some specific themes. The answers of the each question were classified under the broad themes created for each research question. Therefore, the analysis process was carried out with an inductive approach based on discovery of each pattern, theme, and category in the qualitative data. At the last phase, the data analysis results discovered independently by two researchers were compared and discrepancies and consistencies were discussed to reach a consensus.

Validity, Reliability, and Limitations of the Study

In order to provide validity and reliability of the study, a number of precautions were taken. To provide internal validity, the local and foreign literature about the issue was reviewed in detail and field experts were consulted about their opinions in the process of form preparation. Pre-interviews were done in order to establish trust between the participants and the researchers in data collection process and to encourage the participants of the study for stating their opinions freely. The participants were notified that their names would not be used in any phase of the study, and all necessary explanations about the research topic and aim of the study were done during pre-interviews. After the transcription of the data, the transcriptions were submitted to the participants and confirmation was received. To provide external validity of the study, research design, the participants, data collection, and analysis process were explained in detail. Besides, direct quotations were included while presenting findings of the study. To provide reliability of the study, an informal interview was done with a school administrator to make necessary revision regarding the data collection tool, and so all the precautions were taken to prevent any problems which could emerge during the interview. Both of the researchers participated in the interviews as much as possible. The data were analyzed independently by two researchers, and then, the researchers negotiated on discrepancies and consistencies to reach the findings of the study. In order to calculate consistency of analyses done independently by two researchers, calculation formula suggested by Miles and Huberman (1994) was used.

The consistency of the analyses done independently by the two researchers was found as .87. Each step of the study was explained in detail, and the data and data analysis documents of the study are kept to enable other researchers' examinations.

The most important limitation of the study is that the results of the study cannot be generalized to the population. One of the most important reasons of this situation is that in order to do an in-depth analysis in qualitative studies, the number of the participants is kept low. Due to the nature of qualitative study, the results of the study are limited to the participants who reflected the ideas, and it cannot be concluded that the same results are valid for other school administrators. Another limitation of the study originated from the number of participant female administrators. While creating study group, it was aimed to ensure variability of the school administrators in terms of gender; however, only one female administrator could be interviewed while 9 male administrators participated in the study. The reason of this important limitation is that female school administrators are few in number compared to male school administrators in Turkey, and the number of volunteer male participants was more than that of female school administrators.

Findings

Findings of the study are presented under three sub-heading coherently with the sub-questions of the study. In this regard; the findings are presented under sub-headings called as school administrators' opinions for the concept of school accountability, school administrators' opinions on outcomes of school accountability and school administrators' suggestions to establish and improve accountability in schools.

Opinions for the Concept of School Accountability

The first sub-question of the study aims to examine the definitions of school administrators for the concept of school accountability. For this sub-question, the answers of school administrators, given to interview questions, were analyzed. The findings obtained from analysis are summarized in Table 2.

Table 2
School Principals' Definitions for the Concept of School Accountability

Definitions of School Accountability
Explaining reasons of the work intended to make
Transparency (both in and out of the school)
About financial issues
About educational issues
About student success
Being inspected of the works
Retrospective questioning and inquiry
Responsibility of informing
Having the sense of responsibility
Soul-searching within inner self

As seen in Table 2, participant school administrators define the concept of school accountability with terms as explaining reasons, transparency, being inspected of the works, responsibility of informing, having the sense of responsibility and soul-searching within inner self. It is especially emphasized by school administrators that the transparency in financial issues, in educational issues and in student success are the crucial parts of accountability. Some of the statements used by school administrators while defining school accountability are as below:

> *"Accountability means being controlled of our works. It should be carried out by an inspection committee. Individuals should not be allowed to manage with his/her own rules. They should obey the existing rules." (P-2)*

> *"It reminds the transparency. Being transparent both in organization and out of the organization. I don't think that it is only related with financial issues. It is needed to become transparent to the parents, about educational issues. "(P-3)*

> *"We mostly refer to making student success accessible for everyone…" (P-5)*

> *"It means a person's soul-searching about student-related issues and giving account of the work which is being done and whether the school is successful or not to the teachers, parents and the government." (P-9)*

Opinions on the Outcomes of School Accountability

The second sub-question of the study aims to determine the outcomes of school accountability according to the opinions of participant school administrators. For this sub-question, the answers of school administrators, given to interview questions, were analyzed. The findings obtained from analysis are summarized in Table 3.

Table 3
School Principals' Opinions on Outcomes of School Accountability

Outcomes of School Accountability
Guiding students' choice of professions
Increasing the number of study and activities
Increasing success
Improving the quality of education
Informing all members' about their roles and responsibilities
Directing energy to the right works
Increasing school popularity
Increasing trust level of families
Increasing motivation of the school personnel
Revealing the present situation of the school
Having the opportunity of comparison with other schools
Revealing the educational situation of the school
Identifying which works have been completed and which ones have not
Contributing to the modernization of the society

As seen in Table 3, school administrators believe that the possible outcomes of school accountability will be positive for the school. School administrators indicate that the possible outcomes, which will come with school accountability, are guiding students' choice of professions, increasing the number of study and activities, increasing success, increasing school's popularity among students and parents, revealing present situation of the school and contributing to the modernization of the society. Increase in success level is being associated with improving the quality of education, informing all members' about their roles and responsibilities and directing energy to the right works by school administrators. Increasing school's popularity is being interpreted as a positive situation which will increase trust level of families and motivation of the school personnel. Revealing the current situation of the school is seen a way of having the opportunity to compare the school with other schools, revealing the educational situation of the school and identifying which works have been completed and which ones have not yet. Some of the statements used by school administrators for the outcomes school accountability are as below:

> *"Irregularity arises at schools which are not inspected. We store all the documents which the Ministry of Education demands. Accountability shows success and necessitates success." (P-2)*

> *"If accountability is implemented everybody knows what to do and how to do. Otherwise, they spend their energy to people and works about which they don't need to be accountable. If they focus on accountability, success increases because they know that they will have to give an account of success or fail." (P-3)*

"It makes school more preferable. School personnel become happy, peaceful, their motivation increases and they produce more." (P-4)

"It takes out our educational Picture" (P-6)

"First of all, trust of stakeholders is gained. When this trust is gained, demands from these stakeholders are provided unconditionally. Chaos is prevented. Questions in minds disappear." (P-10)

Suggestions to Establish and Improve Accountability in Schools

The third sub-question of the study aims to determine the suggestions of school administrators for establishing and improving accountability in schools. For this sub-question, the answers of school administrators, given to interview questions, were analyzed. The findings obtained from analysis are summarized in Table 4.

Table 4
Suggestions of School Principals to Establish and Improve Accountability in Schools

Suggestions to Establish and Improve Accountability in Schools
Participation and informing
Pressure of parents, educational unions and non-governmental organizations should be increased
Participation of parents and other stakeholders should be ensured
Training for gaining awareness
Personality development
Leadership
• Persuasion and communication skills
Educations for students, parents and school environment
• Right to get information
Educations for school principals and teachers
• Obligation of accountability
Defining legal responsibilities
Inspection committees must be organized
• Must be objective
• Must consist of experts
Complaints should be handled at Ministry
• Evaluators should be in the profession of education
Clarifying standards
Rules, standards, responsibilities and processes should be clear
Should be valid for everybody
An accountability system, purified from political impacts, should be constituted
• Accountability of whole system instead of personal accountability
Evaluating performance
Rewarding system should be constituted
• School principals should have power to reward
Capabilities of human resources should be determined
• Right job for the right person

As seen in Table 4, the suggestions of school administrators can be summarized under the titles as increasing participation, informing stakeholders, increasing awareness about accountability

by training people, defining legal responsibilities, clarifying the standards, recording and storing information and documents, and evaluating performance. For increasing participation and informing stakeholders, school administrators emphasize increasing the pressure of parents, educational unions and non-governmental organizations on the schools and ensuring the participation of parents and other stakeholders. In the context of increasing awareness by training people they mention about educational activities which will increase the awareness of responsibility for accountability of teachers and school administrators and other educational activities for leadership development and personality development. Another aspect of awareness education is related with training students, parents and other stakeholders about their rights to get information. In terms of legal responsibilities, inspection activities to increase school accountability are emphasized by school administrators. They also indicate that the complaints about the school or school personnel should be handled at Ministry level to ensure the objectivity of the inspections, evaluators should be in the profession of education and the mentioned inspection committee should be objective and consist of experts. In regard to clarifying standards, school administrators mention about clarifying rules, standards, responsibilities and processes, making them valid for everyone, clarifying the responsibilities of all school members beforehand and purifying the implementation process from political impacts and personalized sanctions. According to school administrators, it is important to archive all the information and documents related with works, processes and activities of the schools, to set up online system for these documents and to set up social networks which make easier to access information about school success, school personnel and school activities establish accountability in schools. Lastly, school administrators state that to initialize performance management system, based on prior determined capabilities of human resources and constituted rewarding system in the school, will increase the sense of responsibility for accountability of school personnel. Some of the statements used by school administrators to establish and improve accountability in schools are as below:

> *"Accountability is a social problem. The pressure groups such as parents, unions, non-govermental organizations should be increased." (P-1)*

> *"There is a system to which the informations about parent-teacher association is entered regularly. This system causes principals to behave consciously. It can be developed such online systems through which principals account for society, parents and students regularly." (P-3)*

> *"I think there should be such a system that we enter the all data of our school regularly like e-school, MEBBİS. Even it will be better, if we can take monthly or yearly summary of these data so we can see our statistics. For example after a*

teacher makes analysis, he/she must enter the results of the analysis in the system… How much electric and water do we spend? All of these information should be seen. We actually enter these informations into the system of Ministry, they know them. However, this system should be a system visible for everyone. I should have the opportunity of seeing other schools' expenses, success or teacher related information as which kind of in-service training they have had or which school they graduated from. Everbody could be able to see and know these kind of things." (P-5)

"Number of inspection made by government must be increased, but it must be rational, If government makes the inspection objectively, accountability increases. An accountability system, balancing the pressure between government, society and non-govermental organizations, must be set up" (P-9)

Results, Discussion and Suggestions

This study aims to determine the opinions and suggestions of school administrators about accountability in educational organizations. The overall results of the study indicate that participant school administrators think that accountability is beneficial for educational organizations and they emphasize that school accountability is crucial for success and school accountability should be improved. School administrators who participated in this study mostly explain the concept of accountability as related to the concept of responsibility. When school administrators describe the concept of accountability, they focus on transparency, justification of actions and inspection of works as well as responsibility. When the definitions of accountability are examined in the literature, it is possible to come across such definitions: "to account to some authority for one's actions" (Jones, 1992, p.73 cited in Mulgan, 2000, p.555), "to explain whether an action is done as required" (Yıldırım, 2006, p.5), "to explain one's own actions" (Scott, 2000, p.40), "to account for actions and obtained results" (O'Day, 2002, p.293-294), "to be held responsible for what's done" (Edwards & Hulme, 1996, p.967). In this regard, it can be concluded that the statements used by the school administrators while defining the concept of accountability correspond to definitions found in the literature. Moreover, the statements of the school administrators show that accountability concept is mostly associated with the concepts of responsibility, transparency, and inspection. When the concepts that are associated with accountability in the literature are investigated, it is observed that responsibility, transparency, and inspection concepts are sometimes used as closely related with accountability, sometimes used interchangeably, and sometimes used as the dimensions of accountability (Bülbül, 2011; Hatch, 2013; Koppell, 2005; Yıldırım, 2006). It is also

observed in the literature that the concepts of answerability (Hatch, 2013; Koppell, 2005), and ethics (Eryılmaz & Biricikoğlu, 2011, p.34) are also used in relation with the accountability concept. From the statements used by school principals while defining accountability, "making explanations about the reasons/justifications" may be evaluated in the concept of "answerability" and "soul-searching within inner self" may be evaluated in the concept of "ethics". Because accountability is a complex concept and possesses different dimensions and a number of definitions, school administrators associated it with different concepts while defining. In this regard, school administrators broadly define accountability concept the way that is used in the literature although they focus on different dimensions or give priority to different aspects of the concept. One of the important reasons of this situation can be accepted as having no specific and clear standards about accountability in Turkish education system (Özdemir et al., 2010).

The result of the study signifies that participant school administrators indicate that the possible outcomes of school accountability will be beneficial. These beneficial outcomes indicated by participant school administrators are guiding students' choice of professions, increasing the number of study and activities, increasing success, increasing school's popularity among students and parents, revealing present situation of the school and contributing to the modernization of the society. The studies focusing on the consequences of accountability in the literature also show that establishing accountability generally has positive outcomes. In his study of examining accountable leadership in schools, Elmore (2005, p.135) stated that schools which have achieved to establish an internal accountability mechanism would be more efficient organizations. Reback (2008) analyzed the effects of school accountability on the distribution of student achievement and concluded that enforcements imposed to schools as a result of accountability had positive effects on students' test scores. Similarly, Chiang (2009) suggested that enforcements imposed to schools as a result of accountability increase the time spent by the school on instructional technology, curriculum development, and teacher development and they increase student achievement. In the study conducted by Kalman & Gedikoğlu (2014) it was concluded that there is a high positive correlation between school administrators' accountability level and teachers' perceptions on organizational justice. High organizational justice perceptions have positive effects on individuals' behaviors and their commitment to schools (Babaoğlan & Ertürk, 2013, p.89). As indicated in previous studies, it is possible to state that accountability has an important contribution to school achievement and maintenance of order in schools. Even though, the positive contributions of establishing accountability to

both stakeholders and organizations are overemphasized, it is also stated that focusing on accountability more than necessary can create a dependency culture and reduce professional autonomy (Hopkins, 2007, p.42). Therefore, it can be indicated that implementing accountability with a strict inspection approach and pressure would have some negative consequences such as blocking creativity and innovation, and following the rules strictly rather than taking risks, which, in turn, would create problems for adapting to change. School administrators who participated in this study did not mention these possible negative consequences of accountability found in literature. The reason of this situation may be that accountability has not been completely established in Turkish Education System yet. So school administrators focus on the problems arising from not having a properly working accountability system and touch on positive consequences arising from establishing a reasonable level of accountability.

The results of the study reveal that school administrators make numerous suggestions to establish school accountability. One of the suggestions of the school administrators to establish school accountability is about the necessity to define rules, to determine responsibilities, and to set standards specifically which will be valid in implementation of accountability process. Standards lie behind the concept of accountability. Accountability refers to a set of standards for improving the quality of organizations and evaluating behaviors of organizations in the framework of these standards (Biricikoğlu, 2011, p.8). In this regard, accountability in education means setting the educational standards which should be implemented by administrative units of schools and it also means being certified and shared the results related to achieving level of these standards with public by schools. A study conducted by Goodwin, Englert & Cicchinelli (2003) demonstrates specific standards and expectations as the basic elements of effective accountability systems. Hence, the suggestions of the school administrators related to setting specific standards are very important in terms of making Turkish Education System accountable.

School administrators mentioned the necessity of performance evaluation to establish accountability in schools. Being a complex and dynamic concept, accountability may be defined as being evaluated of authorities or the agents to whom the resources have been allocated according to pre-determined standards and the demands of the stakeholders (Ebrahim, 2003, p.815). In this regard, one of the most important dimensions of accountability is performance evaluation of the organization and organization members in order to define to

what extent the standards are met. Performance evaluation depends on defining standards clearly and measuring the expected results. Therefore, in order to establish accountability in organizations, specific performance criteria should be set to determine whether the results meet the expectations or not (Sayıştay, 2001, p.7). It can also be stated that determining these criteria in advance contributes to job share in accordance with the competences and abilities of organization members.

Performance evaluation not only determines the current situation of the performance but it also requires taking incentive precautions to increase the performance of the individuals. It is also emphasized in efficient accountability systems, intrinsic and extrinsic incentives should be given to those who obtain successful results. According to Lingenfelter (2003, p.23) who stated that rewarding is one of the common elements of efficient accountability systems; the balance of intrinsic and extrinsic incentives should be optimal for a successful accountability system. Although intrinsic rewards such as focusing on meaningful aims, determining development level, and measurement have positive contributions, extrinsic rewards should not be ignored. Because it is not possible to increase success level of organizations where a good result is not rewarded. Similarly, Anderson (2005, p.2) stated that school accountability systems consist of five basic components as objectives, assessments, instruction, resources, and rewards or punishments. The school administrators who participated in this study also proposed to form a rewarding system based on the performance evaluation to establish accountability in schools. In this regard, accountability, which is defined as "an obligation that people will be held responsible for their actions and containing reward/punishment component" (Burke, Sims, Lazzara & Salas, 2007, p.617), should be structured in accordance with a rewarding system in order to establish it influentially in educational organizations. However, it can be stated that the reasons such as inadequacy of pre-determined objectives in educational organizations and being bound to a rewarding system based on seniority rather than educational outcomes cause a limitation in the variability and number of incentives in accountability systems of educational organizations (Kirst, 2000, p.327).

Another suggestion of school administrators is providing parent and environment participation in schools and informing them. In the literature, one of the important and common elements of accountability systems is stated as their ability in terms of informing students, parents, and teachers (Englert, Fries, Martin-Glenn & Douglas, 2007, p.3). The point that should be taken into consideration is that information about student and school progress should be presented

understandable to all interested parties. Besides, considering the complexity of educational processes, all interested parties should be included in the process of establishing school accountability properly which contribute to improve educational performance (Lingenfelter, 2003, p.23). It is emphasized that school administrators bear the most important responsibility (Ertan-Kantos & Balcı, 2011, p.130) for providing parent participation in schools, which is accepted as one of the most crucial indicators of school effectiveness (Rosenblatt & Peled, 2002, p.349). According to the results of the studies examining the situation in Turkey in the context of parent participation in schools, demands of parents for financial accountability are higher (Polat, 2007, p.185). Parents' financial participation by supporting schools for various activities and services financially ensures schools to be more accountable in this dimension (Yolcu, 2007, p.236-237). From this point of view, it can be concluded that providing parent and environment participation, and informing them is a requirement to establish accountability in schools.

Another suggestion of school administrators to establish and improve accountability is closely associated with transparency, one of the requirements of accountability. Transparency, defined as presenting the objectives of organization, politics to reach the objectives, and required knowledge to monitor the outcomes of the politics systematically, understandable, consistently and reliable, is accepted as an important element by school administrators to establish accountability (Demirkıran, Eser & Keklik, 2011, p.177). School administrators suggested archiving all the documents, setting up online system, and social networks that makes accessing schools easier in order to present required information to the stakeholders of educational organization and interested parties and to perform information and document management efficiently. Considering that administrators of accountable schools are aware of their responsibilities, present clear and in-depth information to the stakeholders when necessary, and they are able to answer any question regarding their schools, (Kalman & Gediklioğlu, 2014, p.117), these suggestions can be deemed significant in with respect to improving schools' accountability. Right to Information Act, Law #4982, was legislated in 2003 in Turkey, and subsequently relevant basis and procedures were put into practice in order to enable citizens to benefit from this Law in accordance with the principles of equality, objectivity, and clarity, which are building blocks of any democratic and transparent management (Resmi Gazete, 2003). However, studies indicate that there is no public demand regarding right to information, that the law has not been internalized fully yet. The reason of this situation is that the public does not have the required awareness to make the most out of this law (Atamtürk, 2009).

Consistently, school administrators suggested that student, families and others in the school environment should be trained to raise their awareness about Right to Information Act. In this sense, one can conclude that it is necessary to inform the stakeholders accordingly in order to establish transparency since there is no public demand for information from the educational organizations either like other organizations.

This study aims to determine school administrators' opinions and suggestions about school accountability. Conducting comparative studies across countries where accountability systems function efficiently at educational institutions may be of great value in terms of analyzing accountability at schools multi-dimensionally and to produce guidelines for the process of establishing accountability system at schools. Besides, to evaluate the outcomes of school accountability properly, it can be suggested to conduct such studies as comparing the school images of a school with efficient accountability system and another one with a poor or no accountability system at all or studies as examining the impacts of an efficient accountability system which makes school accessible for stakeholders on school success. Based on the results of the present study, following practical suggestions can be made: informing stakeholders about their rights and responsibilities within accountability system; conducting activities to increase family and public participation in schools; and making school accessible for the stakeholders with an online system that allows easy access to all necessary information and documents.

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