Promoting the Accountability of Secondary School Principals of Hormozgan Province: Analysis of Dimensions and Components with a Qualitative Approach

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Purpose: The efficiency of various organizations, especially educational organizations, depends to a large extent on the accountability of their principals. Therefore, the aim of the present research was to analyze the dimensions and components of promoting the accountability of secondary school principals.

Methodology: This was an applied qualitative study. The study population included academic experts in educational management and educational sciences of Hormozgan province in 2020-2021. According to the principle of theoretical saturation, the sample size was estimated to be 10 individuals who were selected by purposive sampling method. The data collection instrument included a semi-structured interview. The validity of the above instrument was confirmed by the triangulation method and its reliability was calculated 0.85 using intercoder agreement coefficient. Finally, data analysis was carried out by open, axial and selective coding method in MAXQDA ver. 2018.

Findings: The results of the present research showed that promoting the accountability of secondary school principals consisted of 32 indices, 9 components and 3 dimensions as follows: social accountability with two components of commitment to others and justification of an action to others, organizational accountability with four components of monitoring mechanisms, reporting, downward accountability and internal accountability, and functional accountability with three components of individual accountability, transparency and participation. Finally, the model of promoting the accountability of secondary school principals was drawn.

Conclusion: According to the results of the current research, in order to promote the accountability of secondary school principals, it is necessary to promote social, organizational, and functional accountability dimension and their indices and components.

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1. Introduction

Organizations, as intermediate links between the individual and the society, are one of the fundamental components of the human social body, which need the society to survive and continue their activities. In this regard, the leading organizations put new social services in their agenda (Sheikh & Beise-Zee, 2011). Education is considered the main and key factor in the social, economic, cultural and political development of any society, and the analysis of the effective factors in the growth and development of advanced societies shows that all countries enjoyed efficient and effective education and the education system with poor management and leadership will not be able to respond to the increasing responsibilities and needs of its society (Torkzadeh & Najafi, 2020). School principals affects all school-related aspects because they manage organizations whose nurture humans who must be trained and nurtured in such a way that they can be easily entered into the labor market. Therefore, principals have the greatest impact on school goals, i.e. student education and nurturing, and attempt to train efficient, competent and productive personnel (Ekrami & Hoshyar, 2016). For these reasons, a literature review of domestic and foreign researches was carried out, independent researches were conducted on the accountability of principals of educational organizations (Novasari, Al-Bunaser & Heidari, 2019).

Organizations are now facing a kind of conflict, that is, they must meet the needs of the society on the one hand, and coordinate with the national and international requirements on the other hand, which in turn sometimes conflict with the demands and needs of the society (Rouault & Albertini, 2022). Accountability is the most important variable differentiating democratic systems and organizations from non-democratic systems and organizations (Mac Donald, Rezania & Baker, 2020). Accountability is a dominant value in all organizations and makes organizational officials to be accountable for their actions (Palazzolo & Ozcan, 2018). Accountability indicates the obligation of individuals, groups and organizations to implement their assigned authorities or responsibilities. These obligations are important from the three aspects of accountability and explaining the activities related to one's authority and responsibilities and the reason for doing them, reporting the results of the actions taken, and accepting the consequences of their actions and assigned responsibilities (Sorreime & Tronvoll, 2020). One of the necessities of democratic organizations is the existence of an management system in, and otherwise, the possibility of errors increases. The accountability system plays a major role in preventing errors and promoting the performance and effectiveness of the organization (Kim et al., 2018).

Accountability refers to the degree of adherence to the final promise that the organization need to fulfill, and such promise aims to reduce illegal behaviors (Saka, Adisa, Isah & Biambo, 2021). Accountability will reduce illegal behaviors, and obliges the organization's employees to explain to the people, stakeholders, and their legal representatives, regarding their activities within the scope of their legal duties (Sandu, Solomon, Morar & Muhammad, 2014). Accountability means a sense of responsibility, obligation and the need to justify one's activity towards others or towards oneself, by which citizens make rulers accountable for their behaviors and actions (Burga, Spraakman, Balestreri & Rezania, 2022). Accountability is a management tool through which organizational performance is evaluated, customer satisfaction is promoted, and operational efficiency and business activities of the organization are promoted (Forney, 2021). Accountability obliges the organization to explain its activities to the public and legal stakeholders within the scope of its legal duties (Mbeche & Dorward, 2014). Accountability is a broad concept that can be used to describe and explain many phenomena. It requires an explanation for specific actions to provide logical reasons for accomplished actions (Thompson

et al., 2019). Accountability requires reporting, explaining, justifying and answering questions on the manner of using resources and their effects. In other words, it answers questions on people who performed various activities, their reasons, their target population, their means and related consequences (Ackert, Church, Venkataraman & Zhang, 2019). Accountability indicates the modern and democratic way of running an organization, and if managers are not accountable for their actions, mistakes, and decisions, democracy will remain as slogans (Baker & Singer, 2022).

There has been no research on the accountability of school principals, and most of these researches were conducted on the principals of non-educational organizations and some researches were also conducted on the managers of higher education organizations, and the results of the most relevant researches are reported below.

Maleki, Navehebrahim, Abdollahi & Zeinabadi (2021) concluded in a research that the effective accountability model in Islamic Azad University consists of the causal factors of human resources, university academic achievements, creating motivation in the university students, evaluating the quality of the university, development based on needs assessment and the education process, and learning, political, economic, social and cultural background factors, global policies and macro programs of higher education, intervening factors of the university structure, the match between supply and demand and educational and research facilities, the core category of responding to stakeholders, strategies to attract participation, interaction of the university with the society, cross-border interactions and provision and allocation of resources, outcomes of skill enhancement, promoting social and cultural competence of students, promoting the quality the university status, promoting satisfaction of external stakeholders, reducing human capital flight and promotion of entrepreneurship.

Olfati, Yousefi, Bahrami & Eydi (2021) referred to individual, functional, structural, organizational, legal, cultural, behavioral and managerial factors as barriers to accountability in sports organizations.

Jokar & Vosoghi Nieri (2021) concluded in a research that the social accountability model includes the following dimensions: organizational culture (engagement in workplace, compatibility, adaptability and mission), mission (organization's mission and client honoring), organizational image (existence of favorable evaluation systems, respect for their clients and providing appropriate services to the beneficiaries), technology-based organization (electronic infrastructure and information technology, the existence of electronic communications and networks, and skilled and specialized human resources), servant leadership style (a sense of obligation towards individuals and society, prioritizing the interests of others over personal interests and trust), environmental complexity (administrative barriers, legal barriers and social accountability challenges) and environmental instability (environmental, social and political components).

Ranaa & Hoque (2020) concluded in a research that emphasizing common instrumental mechanisms and reporting tools such as budgeting and obligation-based reporting through logic management supports managerial or instrumental accountability.

Ghalegolab, Jeihooni & Ghavam (2020) concluded in a research that the most important factors affecting promotion of accountability towards expectations of clients included time, human resources, management and equipment and facilities.

Davoudi, Izadi & Kheradyar (2020) concluded in a research that the factors affecting the promotion of managers' accountability include the causal conditions, legal, cultural, political, social and structural factors, background conditions, individual-technical background requirements, intervening conditions of demanding one's rights, the core category of establishing transparency in the production, processing and presentation of

information in the accounting system of the public sector, aligning hardware and software teams in order to promote the accountability of managers and subsequent outcomes.

Abbaspour, Shakehoseinabad, Rahimian & Farasatkhah (2020) concluded that in the effective accountability model of public universities, the causal factors included university academic achievements, human capital, motivation of academic agents, needs assessment and targeted university development, teaching and learning process and university quality assessment. Intervening factors included political environment, economic environment, socio-cultural environment, global and technological environment, policy environment and macro-educational planning. Background factors included university structure, university atmosphere and proportion of demand quantity with need and scientific-research infrastructure. The core phenomenon included showing balanced accountability to the needs of the stakeholders. Strategies included academic independence, scientific-practical interactions, internationalization of the university, and the provision and allocation of financial resources, and outcomes included individual, academic, and social outcomes.

Abbasi & Sarihi (2019) concluded in a research that the factors affecting the promotion of general accountability in government organizations included legal, financial, political, moral, democratic, and functional accountability.

Mahboubi, Tabibi, Ghahramani, Nasiripour & Gohari (2013) referred to ethical, legal, financial, functional, informative, cultural, political and structural factors as dimensions of accountability in Iran's educational hospitals.

TaghipourZahir & Safaei (2009) concluded in a research that the accountability model of higher education system managers includes eight components of authority and responsibility, management and leadership, effective and targeted supervision, stakeholder groups, information management, communication management, human resources and teaching learning and standards.

Regarding the importance and necessity of the present research, it can be stated that accountability is one of the key necessities of management in the current situation where the frequency of unethical behaviors in organizations is increasing. Democratic organizations are considered completely ineffective and vulnerable unless they can make authorities accountable to the citizens. In fact, accountability is one of the main management pillars that brings to mind an image of justice, equality, trust and fairness and can be used to promote the conditions and effectiveness of management. Also, many experts believe that school principals play play a central role in increasing the effectiveness of the education system and they have special responsibilities considering the nature, goals and roles of educational organizations and educational activities. It should also be noted that there was no research on model of school principal's accountability and most of the researches focused on the accountability model in non-educational organizations and few researches investigated the accountability model in the organization and higher education system. Since there was no research on the social accountability model in school principals and such a model can help the education system officials and planners in designing programs to promote the quality of the education system by increasing the accountability of principals; therefore, the aim of the present research was to analyze the dimensions and components of promoting the accountability of secondary school principals.

2. Methodology

This was an applied qualitative study. For this purpose, an exploratory inductive approach was used. The study population included academic experts in educational management and educational sciences of Hormozgan province in 2020-2021. The sample size was estimated 10 individuals according to the theoretical

saturation principle, and participants were selected using purposive sampling method, which aims to select the people who have the most information and can contribute the most to the researcher in order to obtain comprehensive information. According to this principle, sampling continues until new samples cannot add information to the research. In other words, if the new samples express all the information that the previous samples expressed and do not add anything to it, the sampling ends.

In the purposive sampling, individuals are selected according to predetermined criteria. Inclusion criteria included being a faculty member, having a PhD in educational management or educational sciences, willingness to participate in research, having information on the accountability of school principals, and having an article, book, research project, or judging thesis and dissertation on principals' accountability. In order to carry out purposive sampling, first, university experts in educational management and educational sciences of Hormozgan province were identified, and each of them was then investigated for inclusion criteria. They were then interviewed, and the interview continued until the research reached theoretical saturation or that the new samples could not add new information to the current research.

In order to carry out the present research, firstly, the theoretical bases regarding the accountability of the principals were examined, and interview questions were designed accordingly and with the help of supervisors and consultants. Afterwards, the eligible samples were identified, and selected as samples and the interview was coordinated necessary them. For this purpose, after expressing the importance and necessity of the research, the place and time of the interview and the conditions of the interview (interview audio-recording in addition to note-taking while maintaining the principles and ethical considerations of the research) were also coordinated with the participants, and the questions were answered one by one.

The data collection instrument included semi-structured interviews and interviewees were free to answer the interview questions, but if the interviewees diverted from the intended question framework, the interviewer guided them to the intended path directly or with the help of guide questions. Interviews were conducted individually. In addition to noting important points, the interviews were audio recorded for later evaluation. It should be noted that the interview lasted 45 to 60 minutes. The validity of the interviews was confirmed by the triangulation method and its reliability was obtained 0.85 by calculating by the intercoder agreement coefficient method. Finally, data analysis was carried out using open, axial and selective coding method in MAXQDA ver. 2018.

3. **Findings**

Table 1 shows the frequency and percentage of academic rank, years of work experience and gender of academic experts in educational management and educational sciences of Hormozgan province.

Table 1. Frequency and frequency percentage of frequency and percentage of academic rank, years of work experience and gender of academic experts in educational management and educational sciences of Hormozgan province

Variable	Domains	Frequency	Frequency percentage
Academic rank	Assistant Professor	5	%50
	Associate Professor	3	%30
	Professor	2	%20

Years of work experience	1-10 years	3	30%
	11-20 years	3	30%
	Above 20 years	4	40%
Gender	Male	7	70%
	Female	3	30%

As can be observed in Table 1, the highest frequency and frequency percentage belonged to assistant professor as an academic rank (n= 5 people, 50%), more than 20 years as years of work experience (n=4 people, 40%) and male gender (n=7 people, 70%). Table 2 shows the summary of open, axial and selective coding to analyze the dimensions and components of promoting the accountability of secondary school principals in Hormozgan province.

Table 2. Summary of open, axial and selective coding to analyze the dimensions and components of promoting the accountability of secondary school principals in Hormozgan province

Selective coding (dimensions)	Axial coding (components)	Open coding (indices)
Social accountability	Commitment to others	Five indices include making people accountable for their assigned tasks, accepting responsibility for expected results, commitment to assigned responsibility, socially responsible behavior and adherence to ethical principles.
	Justifying an action to others	Five indices include accountability as a mechanism or social relationship, justification of behavior towards others, accountability of employees for their actions, social accountability resulting from social power
Organizational accountability	Regulatory mechanisms	Six indices include direct supervisions and periodic review of performance, limiting the authority of employees, having the necessary ability to manage, having the necessary expertise to carry out assigned tasks, a favorable, peaceful and comfortable physical environment for subordinates and

		formal communications resulting from the hierarchical structure
	Reporting	Four indices include controllability, accountability for decisions and actions, informing about changes in laws and appropriate and efficient methods for quick response
	Downward response	Two indices include principals' accountability to employees and encouraging employee participation and democratic morale
	Internal accountability	Two indices include accountability of employees and principals regarding their actions and responsibilities to higher-rank officials and accountability to stakeholders and other members of society
Functional accountability	Individual accountability	Four indices include continuity of desirable and efficient performance, specific results and outcomes, commitment to assigned responsibility, and blame or praise resulting from a decision or an action.
	Transparency	Two indices include the flexibility of the organization about type, time and place of its activities

As can be observed in Table 1, promoting the accountability of secondary school principals consisted of 32 indices, 9 components and 3 dimensions as follows: social accountability with two components (commitment to others (five indices) and justification of an action to others (five indices)), organizational accountability with four components of monitoring mechanisms (six indices), reporting (four indices), downward accountability (two indices) and internal accountability (two indices) and functional accountability with three components of individual accountability (four indices), transparency (two indices) and participation (two indices). According to the summary of the results of open, axial and selective coding to analyze the dimensions and components of promoting the accountability of secondary school principals in Hormozgan province, the model of promoting the accountability of secondary school principals in Hormozgan province can be observed in Figure 1.
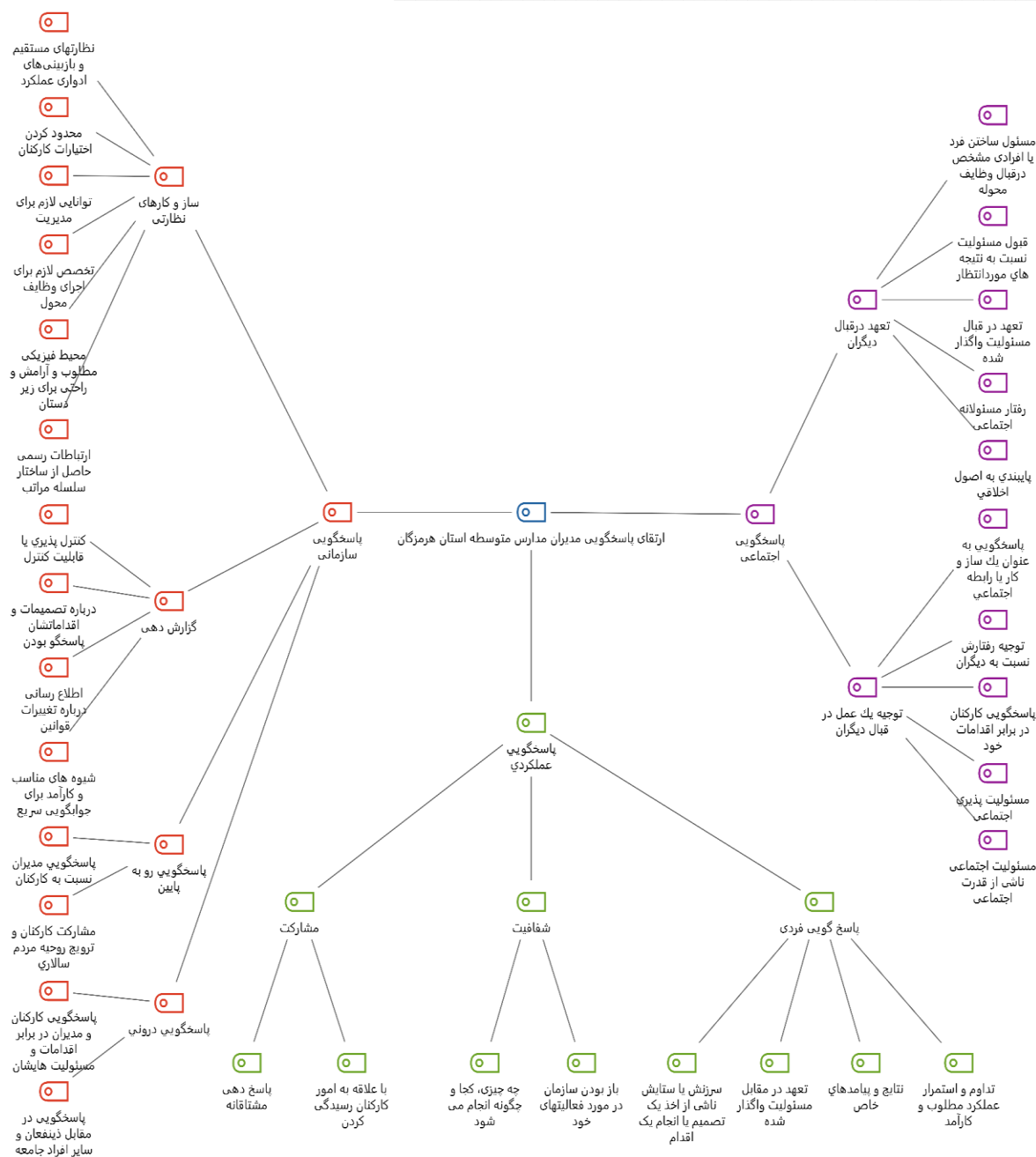
Figure 1. The model of promoting the accountability of secondary school principals in Hormozgan province

4. Conclusion

The concept of accountability in democratic countries refers to the fact that people have the right to know the facts publicly and through public discussions. People present convincing reasons and explanations for fulfilling their responsibilities and provide reports for them. Accountability includes two tasks, one of which is to perform a specific action and the other is to answer and provide logical reasons for the performed actions. Accountability is characterized by obligation to perform a specific action and responsibility and obligation to submit a report indicate. Considering the impact of accountability of school officials and especially principals

on innovation and progress, school principals need conceptual tools to help them understand and adapt to external conditions. Therefore, the aim of the present research was to analyze the dimensions and components of promoting the accountability of secondary school principals.

The results of the present research are consistent with studies by Maleki et al. (2021), Olfati et al. (2021), Jokar & Vosoghi Nieri (2021), Ranaa & Hoque (2020), Ghalegolab et al. (2020), Davoudi et al. (2020), Abbaspour et al. (2020), Abbasi & Sarihi (2019), Mahboubi et al. (2013) and TaghipourZahir & Safaei (2009) that indicated promoting the accountability of secondary school principals consisted of 32 indices, 9 components and 3 dimensions. The three dimensions included social accountability, organizational accountability and functional accountability. Also, social accountability consisted of two components of commitment to others and justification of an action to others, organizational accountability consisted of four components of monitoring mechanisms, reporting, downward accountability and internal accountability, and functional accountability consisted of three components of individual accountability, transparency and participation.

With regard to social accountability two components of commitment to others and justification of an action to others, it should be mentioned that the worldview of school principals plays the main role in the accountability of this educational and social institution to the environment. Because the school principals put forth the model of ideas and values by adopting a suitable worldview and enhance highly influential character and big vision, commitment, passion and enthusiasm in the teachers by creating meaning and cognitive maps. Therefore, they provide necessary conditions to meet environmental and social requirements. Motivated and committed principals pay a special attention to the school accountability towards the social environment considering their emphasis on achieving the growth and prosperity of students. A principal who seeks to compete and gain a competitive advantage must be able to respond to the environmental requirements of his /her organization and provide appropriate conditions for obtaining more and better quality resources that will enrich both the school and the relevant organization and ensure their organizational survival and promotion. According to the foregoing, it is obvious that principals who emphasize on innovation and creativity and keeping pace with changes and globalization should pay much attention to schools' accountability to environmental and social regulations on order to ensure the survival of schools under the current complex and changing conditions and attempt to respond to changing conditions. It should be noted that in order to realize the studied social accountability, one can use methods such as making people accountable for their assigned tasks, accepting responsibility for expected results, commitment to assigned responsibility, socially responsible behavior, adherence to ethical principles, accountability as a social mechanism or relationship, justification of behavior towards others, employee accountability for their actions, social accountability resulting from social power.

With regard to organizational accountability with the four components of monitoring mechanisms, reporting, downward accountability and internal accountability, it can be mentioned that one of the most important and fundamental activities in educational organizations, including schools, in order to positively keep up with changes and the ability to ensure constructive competition in society, is to use accountability promoting systems to achieve the desired and constructive goals of that organization. Accountability towards public and specialized services such as schools includes the methods used by a public organization or institution to perform duties, obligations and explaining and clarifying the duties and responsibilities of that organization or institution. The accountability principle is emphasized more frequently than other principles of administrative law in the Civil Service Management Law in Iran, and the same principle is also frequently

emphasized in the education system of this country. Hierarchical and organizational accountability is based on the relationship between superior and subordinate and a kind of internal control. In this method of accountability, which is based on superior and subordinate relationships, principals often monitor the performance of employees who often have little authority. It should be noted that in order to achieve organizational accountability with the four components of regulatory mechanisms, reporting, downward accountability and internal accountability, indices such as direct supervision and periodic reviews of performance, limiting the powers of employees, having necessary ability to manage, and having the necessary expertise to implement assigned tasks, favorable, peaceful and comfortable physical environment for subordinates, formal communication resulting from hierarchical structure, controllability, accountability for decisions and actions, informing about changes in laws, appropriate and efficient methods for quick response, accountability of principals to employees, their participation and encouraging democratic morale, accountability of employees and principals to actions and responsibilities to higher-rank officials and accountability to stakeholders and other members of the society can be taken into account.

With regard to functional accountability with three components of individual accountability, transparency and participation, it should be mentioned that organizations that accountable to their environment not only survive in their environment, but also adapt sufficiently over a long period of time and develop and their ability to survive and adapt constantly. From one point of view, the environmental accountability system consists of three conceptual, structural and functional components. Functional accountability refers to being accountable to the internal and external conditions of schools and support effective actions and efforts in the school environment accountability, and as well as necessary actions at different levels and layers of the school considering the current and future requirements. Therefore, survival in the current highly competitive environment is guaranteed. It should be noted that in order to realize functional accountability with the three components of individual accountability, transparency and participation, solutions such as the continuation of optimal and efficient performance, specific results and consequences, commitment to assigned responsibility, blame or praise resulting from a decision or an action, the openness of the organization about types place and manner of performing its activities, interest in the affairs of the employees and enthusiastic response were used.

Some of the limitations of the current research include its qualitative nature, small sample size, research population being limited to academic experts in educational management and educational sciences of Hormozgan province, and the difficulty of conducting interviews due to the spread of Covid-19. Therefore, it is suggested to perform further conduct quantitative researches on the accountability status of school principals, increase the sample size to increase the accuracy of the results, and choose diverse groups for sampling in order to obtain more comprehensive information. and encourage people to participate in the research by considering incentives for the them. Also, since there has been research on the accountability of school principals, it is suggested that further studies be carried out on the accountability of school principals by academic year and gender so that more diverse and effective solutions can be provided to promote their accountability.

Overall, the results of the present research indicated the existence of three dimensions of social accountability, organizational accountability, and functional accountability to promote the accountability of secondary school principals. These results have many practical implications for promoting the state of the education system at the school level and higher levels. According to the findings of this research, promoting the accountability of secondary school principals, requires promotion of the social accountability,

organizational accountability, and functional accountability and their indices and components. For this purpose, experts, officials and high-level planners of the education organization should design programs to promote the accountability of school principals and implement them in the form of training workshops or in-service courses.

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