Functional Factors of Public Sectors Organizations on Accountability Improvement (Case study: Municipality of West Azerbaijan)

**ABSTRACT**

The present paper was done according to study of effective factors on accountability improvement in organizational public sector (case study: municipality organization of Mahabad). In this research, functional factors of organizations in public sector including clear and explicit indexes of function, structure flexibility, and methods of work performing, editing of Code of Ethics, exact information spread and optimum use of information technology were born in independent variables in five hypotheses that our intention was their effect on the accountability improvement (related variable) in organizations of government sector. The used research method was on or after incidence and population included 85 people of staff and managers, statistical sample was determined by Krejcie and Morgan table whose volume was 70 people of managers, standard questionnaires of answering and verified questionnaires of effective factors on improvement were used to collect necessary data for testing of research hypotheses, tables, charts and central and dispersion indexes were used for descriptive analysis of data and regression analysis was used for inferential analysis and data normality was tested by Kolmogorov-Smirnov test. According to the finding all the research hypotheses were confirmed. A last presentation of working method for accountability improvement of governmental organization was committed.

**KEY WORDS:** Accountability, moral charter, information technology, organizational structure, function indexes, dissemination of information

**INTRODUCTION**

With increasing human progress, relationship between governments and nations is constantly changing. Today, human being intends to live in a society where government has subtle, more efficient and accountable; namely, a government as rightful owner that is accountable and responsible along with spreading promising short-term and long-term planning horizons toward them. Governments and public organizations must be committed to people’s accountability in order to improve service quality submitted against objectives fulfillment. Therefore, accountability is base of any society which claims it is democratic. This sentence could be stated in reverse or by more intensity. Having democracy requires a proper accountability system (Hughes, 282, 2000). Now, the main elements in governmental and service sector which form reason of being organizations of public sector are people and clients. In principle, they are the very people and the main owners who have resigned their own jobs to public organizations and government. Moreover, accountability system is formed by government and citizens’ relationship. Thus, the most significant managerial approach in this matter is to fulfill objectives, accountability increase for customers along with considering costs and using limited sources by the most effective form instead of observing regulations.

Accountability is a significant subject which is considered by organizations and especially public organizations in various countries. Accountability system of administrative sector connects the government to political sector and finally to the society. Therefore, designing an accountability system is requirement of public benefits supply, so that citizens will be sure accordingly that the final effort have been made on behalf of the people to whom everybody makes action.

Since dedicated sources to public sectors are considered as people’s resources, the government as nation’s representative utilizes these sources to fulfill development and progress determined objectives. Therefore,
accountability of the governmental system is one of the main requirements and components of the principal objectives in administration changes. Organization accountability regarding their own decisions and actions as well as being accountable toward people as the main owners is considered as an issue which causes the organizations making their own duties and assignments by the required effectiveness and efficiency along with provision of confidence and trust atmosphere between citizens and organizations.

Lack of consideration to this issue leads to people’s dissatisfaction from public organizations and dissatisfaction from the government. Thus, public organizations must do their best to create tools to improve accountability as much as possible along with identification of all elements which could be effective in accountability development.

Accountability means “to answer” (Moen Dictionary, 661, 1996).

Based on the accountability, any individual who make an action under the name of a person or a group must report to the same person or group or must be somehow responsible against them (Hughes, 279, 2000).

Commitment accountability has been assigned against responsibility, therefore accountability implies a formal relationship as well as indicating the fact that each party has handed certain authorities to other party. However, accountability in today societies has been approved variously and it is called generally to processes which make rulers’ citizens responsible of their behavior and performance. Such issue which is often conducted by election authorizes nation’s representatives in legislatures to make political managers and governmental employees accountable by auditory and monitoring mechanisms. The political officers also keep their own subordinate officers, courts and administrative courts as well as Kajarian responsible for the law through a hierarchy of authority and responsibility (Faghihi, 2002, p.55).

In another definition, accountability is defined as action of making any individual or certain people responsible against assigned duties or bringing reason for conducted jobs and undone duties. Its dominant principles are as below:

- Clear definition of assigned duties.
- Identification of responsible.
- Irreplaceability of accountability duty regarding assigned issues.
- Documentation of responses (Planning and Management Organization, 2002,5)

**Accountability Objectives:**

Accountability has generally three main objectives:

1. Firstly, it is a tool to monitor power and prevention of public authority misuse.
2. It is a guarantee over right application of financial resources, adherence to the law and protecting public service values
3. Effective tool to improve and enhance governance and management of public services

Accountability as power control tool: most governments are governing in a situation where they should be accountable to increasing demand of aware citizens, NGOs, beneficiary groups, social movements, press and media.

Today, accountability has central role in term of monitoring in all political systems and politicians want that administrative sector of the government do not abuse its unlimited and threatening power. Hence, several mechanisms and processes have been suggested in all system to show power of government administrative sector (Faghihi, 55, 2002).

Accountability as guarantee of right public source use: the main aspect of accountability is to assure people that administrators do not deviate statute and public service values in application and optimal use of public resources. Therefore, representatives elected by people in legislatures monitor national sources application (same source, 56).

Planning and Management Organization has stated accountability objectives as below:

1. Adaptation of right function in accordance with the program
2. Error correction
3. Identification of weaknesses to avoid their repetition
4. Influencing behaviors
5. Maintenance of staff morale knowing their hard work along with cherishing their services.
6. Effective use of physical, financial and human sources with obtaining more effectiveness
7. Gaining sources and facilities by the use of the best economic savings.
8. Preventing misuses of sources intentionally or unintentionally
9. On-time and right submission of reports in administrative hierarchy
10. On-time submission of salaries and governmental benefits
11. Increase of measures effectiveness
12. Obtaining satisfaction clients
Accountability Models:
Managerial experts have studied accountability discrepancy of organizations from various angles, therefore different models have been submitted which are being studied in this section.
Various models have been defined for accountability that each points to one type of accountability inside and outside organization.
Some of the most important models of them have been shown in table 1.

### Table 1: Accountability models (Vaziri Kermani, 2009, 91).

<table>
<thead>
<tr>
<th>Experts</th>
<th>Types of accountability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marshal, 1987</td>
<td>Democratic, legal, financial</td>
</tr>
<tr>
<td>Stone, 1993</td>
<td>Political, managerial, legal, professional, in the field of public sector purchases</td>
</tr>
<tr>
<td>Hicks, 1998</td>
<td>Managerial, political, financial, general (combination of ultimate political accountability and accountability against the client), professional of governmental employees, legal</td>
</tr>
<tr>
<td>Metcalfe, 2000</td>
<td>Administrative, political, accountability against client, a combination of all types</td>
</tr>
<tr>
<td>Lee, 2000</td>
<td>Managerial accountability (successor of three administrative, legal and political accountability)</td>
</tr>
<tr>
<td>Barados, Maine, Willman 2000</td>
<td>Common accountability of the government and public contractors</td>
</tr>
<tr>
<td>Millar and Mack Kuwait 2000</td>
<td>Determination of accountability type based on service type that each organization offers and people who use it.</td>
</tr>
<tr>
<td>Alvan, 2000</td>
<td>Accountability against elite, employees, citizens, clients and their contingency accountability</td>
</tr>
</tbody>
</table>
| Schwartz, 2001          | • Public models  
                          | Hierarchical, professional and legal control, response to the Market  
                          | • Based on control place:  
                          | Administrative legal accountability, performance legal accountability  
                          | • Other accountability categorization  
                          | Professional, legal, hierarchical, bureaucratic, performance-based and political accountability  
                          | • Suggested accountability models:  
                          | Professional, administrative legal, political, performance legal accountability and accountability for semi-state activities of the government |
| Danaeifard, 2003        | Inter-organizational, legal, managerial, political, professional, financial, general  
                          | Outside the organization, to legislators, to sponsors, to citizens of the judiciary |

Now, two Accountability models are described as below:

1. Richard Hicks (1998) has submitted one type of categorization as below (Danaeifard, 2003, 76):
   Managerial accountability: this accountability is conducted inside governmental organization and against senior managers like accountability of governmental organization employee regarding presence and absence against manager or president.
   Political accountability: it is against an institution which is political legitimacy of governmental organization such as accountability of Managers of Social Security Organization for general success of their organization or specific projects which have been implemented against politicians.
   Financial accountability: such accountability is formed against institutions which supply the organization like accountability of project managers against organization funds for own project cost.
   Public accountability: such accountability is conducted against citizens outside of the organization. For instance, minister or Member of Parliament may be accountable against public regarding corruption activities inside the ministry or their own working area.
   Such accountability is a combination of several accountability types.
   a. Ultimate political accountability because the assumption is that public institutions obtain their ultimate legitimacy from citizens.
   b. Accountability against clients because citizens naturally are receptors of public sectors services.
   c. Professional accountability of governmental organizational employees (which is conducted against its own professional colleagues like accountability of university professors against other professors).
   d. Legal accountability (which is conducted against courts).
2. Ramak categorizes all accountability types based on their controlling sources and autonomy into four hierarchical, legal, professional and political categories. Their relationship is shown in the table below.
Relationship of all accountability models in terms of our expectation and independence:

Table 2: Relationship of all accountability models in terms of our expectation and independence

<table>
<thead>
<tr>
<th>Expectation and control source</th>
<th>Domestic</th>
<th>International</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low</td>
<td>Hierarchical (Organizational)</td>
<td>Legal</td>
</tr>
<tr>
<td>High</td>
<td>Professional</td>
<td>Political</td>
</tr>
</tbody>
</table>

Source (Razmak, 2000, 24)

First. Hierarchical (Organizational) accountability: It is based on the relationship between leader and follower and it is a kind of internal control.

Direct control of the supervisor, performance periodic studies and other controlling mechanisms which limit employees’ authorities are regarded as evident examples of such accountability. Evident examples of this accountability include direct monitoring of the supervisor, periodic evaluation of performance and such accountability is suitable for simple structures which act in constant and non-dynamic environment.

Second. Legal accountability: it is to study legal authorities whether organization activities have met expectations or not. This accountability is conducted by detailed researching methods such as accurate legal investigation, financial audit or program audit, complaints about employees and domination of inspection agencies outside the organization.

Base of such accountability is on original relationships and lawyer. Standard source of this accountability is other and whether governmental managers could be accountable very well against issues which are related to others.

Third. In political accountability, managers have the authority to make decision whether they want to be accountable or not and how they have to be accountable. Such officials are called political bureaucrats. It means the ones who know they are players of a public collective game.

Fourth. Professional accountability model is related to the job of professional people who are independent in their own job and make their own decisions based on internalized norms of the job instruction.

This concept is used when the organization leader recognizes that specific skills, experience or methods are required and it is submitted to someone who has that specialty or specific knowledge. Such accountability emphasizes on the difference between the experts and executive specialists. Professional people must pay attention that their performance is in consistence with professional norms, personal beliefs, organizational regulations and working experiences. Performance standards of this accountability model are determined based on professional norms, accepted instructions and work group common tasks.

Accountability Values:

Ramzak emphasized that any accountability focuses on a specific value along with creation of various behavioral expectations which are shown in the figure below.

Table 3: Behavioral values and values in all accountability types

<table>
<thead>
<tr>
<th>Type of accountability</th>
<th>Focused values</th>
<th>Expected behaviors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hierarchical</td>
<td>Effectiveness</td>
<td>Obeying organizational rules</td>
</tr>
<tr>
<td>Legal</td>
<td>Law implementation</td>
<td>Observing outside the organization regulations</td>
</tr>
<tr>
<td>Professional</td>
<td>Professional knowledge</td>
<td>Respecting judgment and knowledge of the experts</td>
</tr>
<tr>
<td>Political</td>
<td>Accountability</td>
<td>Accountability to key stakeholders outside the organization</td>
</tr>
</tbody>
</table>

There are a number of tools to make employees accountable that are shown in the table below. Certain tools have been designed for specific objectives. Simultaneous application of different tools by countries is likely considered desirable as multi-dimensional concept to reach a proper accountability system. That is why a group of institutions like national associations, public audit committees, public audit or media could be applied as a tool or tool user.

But existence of one specified tool doesn’t necessarily mean using it (Trenz Hume, 163, 2000).

Accountability tools:

Table 4: Tool selection for accountability

<table>
<thead>
<tr>
<th>Objectives</th>
<th>Tools</th>
</tr>
</thead>
<tbody>
<tr>
<td>Facilitation / promotion</td>
<td>Constitutions, electoral systems for determination of decision-making members and government, bureaucratic systems of representation, legislation, decrees, appointments, official delegation of powers, appointed sentences</td>
</tr>
<tr>
<td>Working morale</td>
<td>Social values, social justice concepts and general concepts, professional values of training</td>
</tr>
</tbody>
</table>
programs

<table>
<thead>
<tr>
<th>Sensitivity (against issues)</th>
<th>Public participation and observation, debates, advisory bodies, public hearings and freedom of speech</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-confidential performance or clear</td>
<td>Question making by the Parliament, public information services, laws on freedom of information, public proceedings, annual reports</td>
</tr>
<tr>
<td>Maximum utilization of resources</td>
<td>Financial methods budget, audit committees of Parliament, audit, participation of the public investigation, annual reports</td>
</tr>
<tr>
<td>Efficiency and effectiveness improvement</td>
<td>Information system, audit performed to maximum retention of the spent costs, determination of standards and objectives, program guidelines, evaluations, feedback from people</td>
</tr>
</tbody>
</table>

(Turner and Hume, 164,2000)

**Information Technology and Accountability:**

Today, application and usage of information technology has turned to a necessary and undeniable issue in organizations. Public expectation of citizens in increasing organizational productivity, reduction of administrative costs, clarification, satisfying people, offering proper services to the citizens and increasing service offering speed have all doubled importance of the information technology for public organizations.

It is noteworthy to mention that identification of effective factors on acceptance, attraction and application of information technology could accelerate development process and usage of information technology in public organizations.

Now, meeting needs and expectations of today and future society in the field of information technology has provided a situation that all organizations must refer to information technology to survive as well as using it to promote organizational productivity and accountability improvement.

Application development of information technology in public organizations holds specific importance in developing countries such as Iran. The reason is that on one hand, development and application of information technology as a national progress is raised in the developing countries and on the other hand, broad role of the government in financial economy, GDP and information technology market doubles the subject importance.

**Code of Ethics and accountability:**

an ethical management program or Code of Ethics enables the organization to manage ethics and spirituality in workplace. The main challenge of the organizations in determination of the Code of Ethics is to consider benefits of all organization beneficiaries as well as fulfillment of all expectations or justly and balanced percentage of these expectations. An ethical program includes values of all organizational beneficiaries, approaches and activities which are effective on advancing ethical ideals (Gbadamosi, 34, 2004).

Determination of Code of Ethics could highly affect people how are using it whether the employees disagree with it (due to crimes they may be imposed due to lack of observation).

Determination of Code of Ethics for an organization could lead to development of organizational accountability through the following issues.

* Code of Ethics helps enhancing trust and confidence spirit in the organization.
* Determination and implementation of a Code of Ethics by the use of managerial tools in an organization cause the organization employees act sincerely and rightly in dealing with clients and in doing behavioral assignments.
* It creates unity procedure for the organization.
* It helps the organization offering better services and quicker accountability.
* By application of creativity in an organization, office corruption is gradually eradicated and public organizations will approach the same origin which has been created for people and by them. Moreover they consider accountability principle as their working pattern.

**Organizational and accountability structure:**

three elements which form the organizational structure are complexity, recognition and concentration. The more intensity of the said issues is reduced in the organization; organizational structure shows more flexibility in dealing with environment and environmental changes as well as being adapted easier with those changes. As a result, the organization will be more accountable in dealing with customers and clients along with meeting their needs and demands better. Complaint system constantly results that the organization looks for improvement of working methods as well as making any development in organizational working method accountable in dealing with clients.

**Performance Indexes and Accountability Improvement:**

institutions, organizations and executives offices by any mission, objective or point of view, they act in an international or national territory. Moreover, they have to respond to customers, clients and beneficiaries, so that a company whose objective is productivity and customers’ satisfaction and an organization whose objective is to
implement legal duties thoroughly and accurately along with fulfillment of development objectives of the country will be accountable.

Therefore, study of performance results is regarded as a significant strategic process. Quality, management effectiveness and its performance are determining and essential factors in fulfilling development and welfare programs of a society. Service submission and production of various products along with costs provision from source place have created sufficient sensitivity to study objectives fulfillment, constant quality improvement, and increase of customers and citizens’ satisfaction, organization, manager and employees’ performance. If evaluation of the performance is constantly conducted by processing view, it leads to increase and accountability of executives’ agencies and public trust to organizations performance and the government efficiency and effectiveness. It also in non-governmental sector leads to increase in source management, customer satisfaction, helping national development, creation of new capabilities, stability and increase of companies and institutions global class.

**Accurate and On-time Information Spread and Accountability Improvement:**

one of the main responsibilities of public relations is Accurate and On-time Information Spread. Focus on the fact that all information which is going out of the organization must be accurate and right. Information which should be transferred from institution officials to its employees and the ones which should be transferred from outside of the organization to inside must be accurate and right. Additionally, information transmission must be correct and be transmitted on-time to the society.

Because late transmission of information causes damages to the society as well as delay in right usage of information for society sections. Citizens access to information and awareness over public organizations, awareness of organizations over customers’ and citizens’ demands and expectations result in development of accountability in organization.

**Methodology:**

Since this research studies the actual situation, it is placed in territory of descriptive researches and it is caustic in terms of subject, nature and research hypotheses because cause and effect relationship was studied between the research variables in it.

Moreover, it is an applied study in term of objective and cross-sectional in term of time. The population included all managers, supervisors, deputies and employees of Municipality in Khoy Province. They were 85 people based on statistics of municipality of Khoy. To determine sample volume, Krejcie and Morgan table were utilized that 70 people were determined for a society of 85 people.

Additionally, sampling was randomly conducted. In this research, documents, articles and available studies in the internet were used for theoretical bases and other required information by the use of note-taking and book-reading.

In addition, the used tool in this research was questionnaire. Therefore, two questionnaires of effective elements on accountability and accountability improvement were applied in this regard and they included several questions about age, gender, educational level, years of service, and the number of other questions were respectively 28 and 15. The both questionnaires were designed based on Likert scale and the questions responses were categorized in Likert scale (extremely, high, average, low, very low).

Additionally, for questionnaires validity, firstly we have tried to clarify significant concepts and variables used in the research along with the way to measure them in the organization by the use of broad library studies and relevant theses and articles. Then, a questionnaire was given to professors and advisors. When it was modified and confirmed by them, it was distributed among 8 people of the population or sample to be on the safe side. While completed questionnaires were collected, vague and non-standard questions were removed and finally the ultimate questionnaire was designed and distribute in the organization.

The actual research has used Cronbach’s Alpha to determine questionnaires reliability. To do this, the questionnaires were given to 15 individuals of the population members.

After collection of questionnaires, value of Cronbach’s Alpha has been calculated for the questionnaires.

<table>
<thead>
<tr>
<th>Table 5: Questionnaires reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title of questionnaire</td>
</tr>
<tr>
<td>Accountability</td>
</tr>
<tr>
<td>Effective factors on accountability</td>
</tr>
</tbody>
</table>

Based on the value of Cronbach’s Alpha calculated in table 5 and based on Cronbach’s Alpha calculated for questionnaire of effective factors on accountability improvement including 28 questions and accountability questionnaire including 15 questions which is more than 0.6, it is possible to conclude that the designed questionnaires have acceptable reliability.
Research Hypothesis:
To study the raised issue of the research, five hypotheses are taken as below:
1) Effective and efficient use of information technology has impact on accountability improvement.
2) Focus on clear and explicit indexes of performance in the organization has impact on accountability improvement.
3) Determination of Code of Ethics in the organization has impact on accountability improvement.
4) Flexibility of structure and working methods has impact on accountability improvement.
5) Method of accurate and on-time information spread in the organization has impact on accountability improvement.

In this research, features of descriptive statistics such as frequency, percentage, average, SD, diagrams and tables were used to describe data and Kolmogorov-Smirnov test were utilized to study data distribution and regression analysis was applied to test hypotheses.

Additionally, data from the questionnaire are analyzed by spss-16 software.

Discussion and Conclusions:
To test the research hypotheses, normality of data distribution must be first identified. To do it, type of the data distribution was tested by Kolmogorov-Smirnov test that the results indicate data normality.

The results of research hypotheses testing and discussion over them are provided in this section. In order to test the research hypotheses, regression model was utilized and after determination of variables relations and significant analysis of the regression model, the estimated coefficients for that are shown in the below tables. The table data suggest that based on significance of coefficients of effective and efficient usage from information technology, evident and obvious indexes of performance, determination of Code of Ethics, structure flexibility and working methods, accurate and on-time information spread, we could conclude application of the said dependent variables in the organization has effect on accountability improvement. Considering effects of independent variables on accountability improvement, we could conclude that the more effective and efficient usage from information technology, evident and obvious indexes of performance, determination of Code of Ethics, structure flexibility and working methods, accurate and on-time information spread, organization has higher accountability and all five hypotheses are confirmed in the end.

The First Hypothesis: Effective and efficient use of information technology in organization has impact on accountability improvement.

<table>
<thead>
<tr>
<th>Significance level</th>
<th>t</th>
<th>Standardized coefficients</th>
<th>SEM</th>
<th>Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.000</td>
<td>4/017</td>
<td>-</td>
<td>0.251</td>
<td>1/007</td>
</tr>
<tr>
<td>0.000</td>
<td>9/408</td>
<td>0.752</td>
<td>0.078</td>
<td>0.735</td>
</tr>
</tbody>
</table>

The Second Hypothesis: focus on clear and obvious indexes of performance in organization has impact on accountability improvement.

<table>
<thead>
<tr>
<th>Significance level</th>
<th>t</th>
<th>Standardized coefficients</th>
<th>SEM</th>
<th>Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.000</td>
<td>4/586</td>
<td>-</td>
<td>0.166</td>
<td>0.759</td>
</tr>
<tr>
<td>0.000</td>
<td>15/784</td>
<td>0.886</td>
<td>0.047</td>
<td>0.741</td>
</tr>
</tbody>
</table>

The Third Hypothesis: Development Code of Ethics in organization has impact on accountability improvement.

<table>
<thead>
<tr>
<th>Significance level</th>
<th>t</th>
<th>Standardized coefficients</th>
<th>SEM</th>
<th>Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.003</td>
<td>3/134</td>
<td>-</td>
<td>0.291</td>
<td>0.913</td>
</tr>
<tr>
<td>0.000</td>
<td>8/398</td>
<td>0.714</td>
<td>0.086</td>
<td>0.720</td>
</tr>
</tbody>
</table>

The Fourth Hypothesis: Structure flexibility and methods of work implementation in organization has impact on accountability improvement.
The Fifth Hypothesis: Methods of accurate and timely information spread in organization has impact on accountability improvement.

The results approve all hypotheses. They also show that focusing on evident indexes and right performance, structures flexibility and working methods, determination of Code of Ethics, accurate and on-time information spread and effective usage of information technology lead to higher level of accountability in the organization and the organization will be more accountable.

In order to improve satisfaction level in organization of public sector as well as enhancement of clients’ satisfaction level, the suggestions below from the research results are offered.

a. The results from the research show usage of information technology in public organizations has impact on accountability level increase. Therefore, in development program of services quality in public sector, it is suggested to equip organizations with new activities along with creation of the required infrastructures as well as employees’ training toward right and effective usage of them.

Therefore, the following measurements are suggested:
1. Computerization of organizational systems
2. Development and progress of skills and informatics facilities for the people with disabilities and the ones who are less aware in the organization.
3. Making cultural bases in governmental institutions and offices to make changes.
4. Coordination with public training centers to hold courses to improve the level of public administration knowledge in the field of information and communication technology.
5. Designing interaction and exchange system among governmental offices to offer integrated services to people.
6. Designing suitable management information systems to plan and implement required activities as well as proper auditory.

b. The results from the research suggest determination of performance indexes in public organizations and attempting to do them result in accountability increase. Therefore, it is suggested that public organizations make the following measurements in order to reach indexes by determining and defining performance indexes accurately along with having certain operational program.

1. Standard determination to offer public sector services.
2. Accurate evaluation of organizational unit performance and comparing it with standards.
3. Activation of systems and methods analysis department in organizations and practical application of solution offered by expert staff to improve systems and methods.
4. Bureaucracy removal and restructuring of governmental organization
5. Deregulation and application of various methods and approaches.

Based on the results from the research, determination of organizational Code of Ethics and feeling of responsibility toward it result in accountability increase to people and increase in their satisfaction. It is suggested that public organizations emphasize on observation of ethics in offering services and adherence to the Code of Ethics along with observing their clients’ positions by determination of Code of Ethics regarding people’s demands in training programs and persuasion of employees and managers. Additionally, the following measurement should be conducted.

1. Evaluation of managers and administrators in public organizations based on ethics charter.
2. Application of reward and punishment mechanisms to observe ethics charter in organization.
3. Establishment of an association to control organizations in the field of ethical criteria.
   d. based on the results from the research, accurate and on-time information spread is effective on accountability level increase of public organizations. Therefore, it is suggested that public organizations make efforts in increasing accountability level and enhancing society trust by the use of correct information spread methods along with submission of real information and clear reports. The following measurements are proposed accordingly.

1. Information spread about facilities, limitations and organizational activities of public organizations to people, fulfillment of this issue requires broader activity of organizations public relations as well as Media freedom.
2. Increase in the number of annual reports in the press about performance of under study organization in this research.
3. Submission of accurate information regarding organization projects and activities end to citizens.
4. Increase in media interview of organization managers in order to provide citizens with information.
5. Increase in information participation among organization and citizens.
6. Provision of easy access to information, services and governmental process and facilitation of interaction with government.
7. Suitable freedom of news media to announce weaknesses and strengths of service organizations activities for government and people’s view about them.

1. Public organizations benefit from new organizational structures which continuously show more flexibility along with updating their own structure in contraction with environmental changes.
2. Flexibility creation in structures, methods and regulations of public services organizations based on assigned authorities and environmental contingency in order to identify accountability difficulties of organizations by reviewing organizational indexes along with resolving them.
3. Defining accountability system in all organization categories as much as possible in lower categorizations which have more relationship with people.
4. Attraction of employees' participation in decision making along with encouraging them in suggestion offering.
5. Demand, acceptance, study and review, compliant and people’s protest about organizations as a feedback to modify or improve working methods.

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