

Barriers to Accountability Implementation in the Education Directorates in the Kingdom of Saudi Arabia

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Abstract

The study aimed to identify the barriers to accountability implementation in the education directorates and to know the suggestions for applying accountability in the education directorates in the Kingdom of Saudi Arabia from the study members' point of view. For the purpose of achieving the objectives and procedures of the study, the descriptive survey approach was used. The study included all the male and female assistants of the education directors of the boys/girls education affairs, whose number is (90), and all the assistants of the education directors of school affairs whose number is (45). Therefore, the total number of assistants is (135). The study also included all directors and heads of departments and sections belonging directly to the education directors in the regions and provinces, whose number is (540). Hence, the total of the study population is (675). The researcher depended on the questionnaire for data collection, and the most prominent results were:

- There is a number of barriers which may face the implementation of accountability in the education directorates where the majority of the study members' agreed that the most important of these barriers are: lack of technically qualified human cadres who are needed for the implementation of accountability, rarity of training programs that directed to the implementation of accountability in work, limited availability of appropriate measures to measure performance, and the low level of awareness role of the media of accountability importance.
- The majority of the study members' agree that there is a number of suggestions which can contribute to the accountability implementation in the education directorates, and they came according to the following grading: using modern technologies to record and classify data and to extract results, specifying work objectives accurately, awareness of the administrative system in the educational directorates by the importance of accountability in work, and spreading the accountability culture and its role in the improvement of educational work.

Keywords: Administrative accountability – Barriers of accountability implementation – Accountability in the education directorates in the Kingdom of Saudi Arabia.

1. Introduction:

Accountability is one of the concepts that have always been the center of attention of many educators during the sixties and seventies of the twentieth centuries, and this concept has begun to be used in the United States in the late sixties, then it has moved to Britain and other European countries at the beginning of the seventies. The accountability concept is not one of the concepts with an educational origin, but it has been borrowed from industry, economy and trade areas, and used by some people who are interested in education under the name of accountability.

If accountability has reached a significant position during the sixties and seventies of the twentieth century, it does not mean that it is a movement considered new to education, but it has historical roots that extended in many countries of the world, even though its modernization represents in that it has begun to find its position officially in the public education system which supervised by governments (George, 2011).

On the other hand, the educational system always needs assessment processes for the purpose of its development. The accountability system is one of the assessment methods used for assessing the educational performance assessment, and providing accurate accountability system which provides high-quality service and also works to invest efforts to achieve output quality, procedures effectiveness, and performance improvement.

Accountability is of great importance, where Freeman (2012) indicated that there is an importance for accountability in terms of preventing the officials to try to cover their improper or illegal actions, and reducing the chances of illegal agreements between the responsible authorities and the authorities in charge of observation, in addition to the observation authorities in conducting their works correctly and to detect manipulation and this may lead to the protection of general interest more effectively and the officials would be more careful in their

works.

Moreover, Leveille (2006) noted that accountability has a range of benefits and interests when being activated, the most important of which is working on improving the performance and encouraging employees to participate more in the making of administrative decisions, which achieves better level of commitment to making the administrative process successful due to embracing its personnel and making them feel important, promoting the sense of self-worth and efficiency at the level of individuals and organizations, as well as helping to achieve creativity and innovation, raising the level of satisfaction among employees and improving the moral side of individuals, which enhances loyalty to the work, real balance between the nature of the performance expectations and the objectives specified for each party in the administrative process, along with the capacities and capabilities available for each party, and the existence of a system of providing reports to the relevant authorities, provided that the information of these reports are accurate, reliable, honest, and descriptive to the achieved results, and the joint review between the parties, along with the discussion of these results and comparing them with the planned results, and working to identify remedies, improvement and development procedures, and the development of a system to take advantage of the feedback between the parties.

Despite that, the accountability implementation may face many barriers, which are the result of the historical accumulation of social, political, economic and cultural aspects of the society in which the administration functions. Some of the barriers facing the accountability implementation in education are administrative and structural barriers related to the administrative system, and social-cultural barriers, and from here the current study addresses the barriers to accountability implementation in the education directorates in the Kingdom of Saudi Arabia.

2. Statement of the problem:

Accountability plays an important role in terms of directing administrative leaders to rapidly intervene in order to protect general interests and to take necessary decisions for rectification of errors and to direct towards fulfilling previously specified objectives, development of independence in education and assure that the top administrative levels in the educational institutions are aware of what is being done to work at levels which are supervised by it, and that the other administrative levels obtain necessary information clearly and easily until the process of coordination, guiding and taking independent decisions is carried out.

The report of the general secretariat of the education directorates (2012-2013) stated that it has been coordinated by the Secretariat, the General Administration of Management Development, the Public Administration of Educational Training, and the Foreign Participation Committee to discuss the plans for professional development of the educational directors and their assistant, including attending training courses, visits inside and outside the Kingdom, mutual visits between departments, and taking part in local and international conferences and workshops.

The report of the general secretariat of the education directorates (2013) which addressed the application of the performance indicators to education offices in the regions and provinces, has also stated that there are challenges facing the departments in the implementation of indicators, including the willingness to apply which is represented in the none-spread of culture of performance indicators and the importance of their application to the education offices with the desired manner that allows the rapid response and interest of all concerned of that, the lack of some education offices experience in how to fill the performance indicators form, none-completion of structuring of the education offices in the provinces, and the busyness of some departments and their slowness in providing private offices with performance indicators data due to the pressure of work and their concern of too many tasks and burdens. Some of the most prominent suggestions in the report were to approve training programs by the Ministry (General Directorate for Educational Training) aiming to support performance and to guarantee the quality of results.

It is also mentioned in the ninth development plan the importance of raising the educational capabilities of the system, and to adopt qualification mode and continuous training, and to give more powers, limiting centralization, boosting educational leaders impact (Ministry of Planning, 2010).

The Ministry of Education's ten-year plan has recommended of the importance of finding an effective accountability system to be one of the most important strategic objectives (Ministry of Education, 1424), because accountability helps to reach disciplined achievement and make practical and true decisions which contribute to the follow-up to the effectiveness and efficiency of the education system (Alkharaif, 2008).

From the other hand, Alkharaif study (2008) has found that there is an agreement among the majority of the

study sample about all accountability implementation barriers in school administration, that specified by the study, and some of the most important barriers were: the lack of incentive system that is fair and satisfactory, as well as the lack of powers granted to the principal in making school decisions, and the lack of special training programs for the preparation of experts for accountability. Al harthi study (2008) has also found that there is a high degree of educational accountability obstacles in the Ministry of Education in the Kingdom of Saudi Arabia.

Almajal study (2009) also indicated to agree of the study sample and employed it in general, on the existing of barriers that limiting implementation of the educational accountability. The most prominent of them are represented in the low level of awareness of the importance of accountability in education, the complexity of the procedures and routine in the completion of the transactions, and the courtesies and the resulted social pressure. Therefore, the study of these barriers become necessary as a preparation for developing suggestions to limit them, which is the subject of the current study. The study problem can be identified by answering the following question: What are the barriers to accountability implementation in the education directorates in the Kingdom of Saudi Arabia?

3. Objectives of the study:

This study seeks to:

1. Identifying the barriers to accountability implementation in the education directorates in the Kingdom of Saudi Arabia from the study members' point of view.
2. To know the suggestions for accountability implementation in the education directorates in the Kingdom of Saudi Arabia from the study members' point of view.

4. Significance of the study:

This study has theoretical and practical importance, and this can be illustrated as follows:

4.1 Theoretical importance:

The theoretical importance of the study lies in that:

1. It keeps pace with the efforts exerted for the development of education in the Kingdom of Saudi Arabia in general.
2. It addresses the subject of accountability, where it may contribute to the consecration of the importance of accountability and implementation of extended and connected studies to know their different dimensions, which may contribute to the improvement of performance levels and the discovery and enhancement of the creative potential of the education directorates in the Kingdom of Saudi Arabia.
3. It enriches the scientific aspect that can be added by this study to the library because of the lack of field studies addressing this subject, which makes it necessary and urgent to highlight, explain it and evaluate its level. Moreover, the researcher wishes that this work would be a scientific addition in this field, in addition to the importance of theoretical and cognitive consolidation to this issue.

4.2 Significant importance:

The practical importance of the study lies in that:

1. It sheds the light on accountability and the barriers that can face its implementation in order to draw the attention to these barriers for the purpose of reducing them.
2. It works on upgrading, improving and developing the educational process in the light of accountability by giving attention to the barriers facing the accountability implementation.
3. This study contributes to opening new horizons for more studies in the field of the educational administration which seeks administrative development in the light of the accountability implementation.

5. Study questions:

This current study seeks to answer the following two questions:

1. What are the barriers to accountability implementation in the education directorates in the Kingdom of Saudi Arabia from the study member's point of view?
2. What are the suggestions for accountability implementation in the education directorates in the Kingdom of Saudi Arabia from the study member's point of view?

6. Study definitions of terms:

6.1 Accountability:

Accountability means an administrative and community process, where every individual within the educational system is held accountable in front of the top administrative boss, and the educational institution with its different levels in front of the community who in charge him to the mission of educating their sons and giving necessary powers and authorities required to perform this mission, and where it has accepted this responsibility, it is held accountable about that in front of community and the representative authorities (Mohammed, 2012).

In this study, accountability means the accountability of the education directors before the higher authorities in the ministry, through the issuing of the rules according to specific principles that based on follow-up of individuals, being aware of their behavior, and of the powers entrusted to them in order to develop the performance.

6.3 Education directorates:

It is the middle administration of the educational levels of management existed in the Kingdom of Saudi Arabia, and it is a communication link between the ministry system and the region schools, and it aims at supervised the implementation of plans and educational programs in the region within the framework of objectives and organizational regulations (Marza, 2007).

7. Theoretical framework and early studies:

7.1 Theoretical framework:

7.1.1 Accountability concept:

Accountability concept indicates to the case in which the individual is responsible for something in front of others, or to be responsible for a person or activity (Alshakhaibi, 2005). Accountability means the domain in which the individual is responsible for his actions in front of the upper authority, i.e. he would be questioned about how he practices the authority that given to him to perform the responsibilities he has been committed to (Hashim, 2001).

Accountability is also one of the processes or procedures that follow the evaluation process which showed the strengths and weaknesses of any project or program, where it take several actions such as; respecting the hard workers, or on the other hand, holding the negligent persons regarding those projects or programs accountable. The accountability process cannot be held without the transparency which means the detection of all processes, stages and actions were taken at each stage as well as the rights, duties and limits of each stage. Moreover, each individual has a role in any project or program (Zamil, 2000).

Some people believe that accountability is not limited only to interrogation, but it extends to obliging the employer who is liable to accountability to submit a report including a justified description or explanation in the form of an explanatory statement. For example, the administrators of a school may be asked to provide a report on the distribution of funds to different programs, and write a report on the spending of those funds throughout the fiscal year (Yaqoub, 2001).

Accountability, in its essence, is an organized effort to develop performance standards for the components and operations of branch systems in its different types, as well as for the actual system outputs to gain access to data and information of a feedback to learn about the ways of actual achievement and follow them in accordance with pre-defined standards to ensure the performance effectiveness and adequacy, and then take the necessary and possible actions required to ensure the employment of the system inputs and processes in a manner activating them to the fullest possible extent, with the least waste and with the most effective and adequate manners within the set goals and objectives (Yaqoub, 2001). In addition to that, accountability is defined as the responsibility for the performance which is consistent with certain expectations about the role of employee at work, and it includes a certain judgment according to the actual organizational regulations, such as the right of affecting on some issues such as salaries, allowances, and job sustainability, in addition to reward and punishment (Alzaabi, 2003).

In light of the above definitions, it can be said that accountability reflects the responsibility of individuals for their commitments, which is accumulated responsibility, where each individual within the administrative organization is responsible for his actions. The one in the highest rank is considered responsible for his actions, and, at the same time, responsible for the actions and behaviors done by those of lower levels, which means that officials in the administrative agency are holding of two types of responsibility; personal responsibility like any ordinary person, and the other is the accumulated responsibility which is accumulating from the lower to the

higher.

Accountability is known in the sense of justifying activities, and it is also identified as the responsibility to achieve performance or achieve it with its comprehensive meaning through efficient work. In other words, accountability refers to the efficiency, effectiveness and performance evaluation, as well as to the credibility or full trust, i.e. searching for the objective of the information which is about activities to be achieved at a certain time (Alamri, 2004). No doubt, this definition conforms with the definition of (Ahmed, 2006), where he explained that accountability is the mechanism through which the organization can display its connection to the community it serves, and for the purpose of supporting their requirements of the overall budget, meaning that it works as an auditor, and it always require results that related to the objectives' costs, where the educational sector deals directly with the beneficiaries, i.e. the students take their expectations and needs into account because they form an important source of accountability (Ahmed, 2006).

Furthermore, it also means that the boss would question the subordinates for what they have performed from works and notify them by the level of this performance through the evaluation process that bases on clear and standards criteria with agreed objectives (Alkharaf, 2008).

Accountability is also known as a two-way process; one of them is represented in the responsibility assigned or entrusted to someone, and the other is represented in the accountability for the person's performance of the tasks entrusted to him (Aldasouqi and Albassil 2008). This definition agrees with the definition of Aljamal, where she showed that accountability means that the individual shall be responsible for something before others. Therefore, it is required that there be someone (accountant) with the authority of giving rewards or imposing punishments on individuals according to the level of performance or achievement in the work he is responsible for (Aljamal, 2008).

Accountability is the making of judgments according to specific criteria focused on the follow-up of individuals and knowledge of their actions and by the authorized powers to them in order to improve the educational process with its three components; inputs, processes, and outputs (Aldawouqi and Albassil, 2008).

Aljamal (2009) has explained that accountability means a willingness to answer the questions of others with relation to the individual duties and performance, which requires collecting data on acts relating to the roles and evaluating it in accordance with an appropriate standards and criteria, and then to develop a systematic planning for the development and improvement in reality. Mohammed (2012) defined accountability as a process of issuing judgments according to specific criteria that focused on the follow-up of individuals and knowledge of their actions and authorized powers to them in order to elevate the educational process with its three components; inputs, processes, and outputs. Sharaf (2014) explained that accountability means an evaluation process that means to issue judgments on the extend of reaching of the administrative process to its objectives, detecting strengths and weaknesses and to benefit from feedback in taking suitable decisions aiming to improve the effectiveness of the administrative system, and then to fulfill the institution's objectives in which it exists.

In the light of previous definitions, it is clear that accountability includes making judgments based on specific criteria that focus on follow-up of individuals and knowing their actions, and by the authorized powers in order to improve the educational process. Therefore, it can be considered as a dynamic process that aiming to improve the individuals' performance through continuous review for enhancing the positive aspect and to prevent the negative aspects of the educational process.

7.1.2 Educational accountability:

The term of educational accountability is not one of the terms of educational origin, where it was derived from the fields of economy, industry, and trade. It is also used by the majority of educators under the name of accountability, accounting or educational accountability, and some of them use it for the term (accountability in education). In the public point of view, this term refers to the things that can be achieved or accomplished through the use of numbers in the measurement of its results. At the beginning of the sixties and seventies of the last century, this term was referring to the position or situation in which the teacher is responsible for the level of performance or achievement of students connected to a specific skillful area, and then, accountability concept moved to the things that should be learned by students and not the things which are taught by teachers (Edward 2001).

Accountability in education is a means through which workers are observed along with the observance of their use of the powers and responsibilities entrusted to them to ensure the activation of the educational system inputs, processes, and outputs (Aldarini, 2000). Educational accountability can be defined for the time being as an

organized method used by decisions makers for making sure that educational institutions provide desirable skills and information. Accountability includes a set of general elements such as; objectives and indicators, achievement of the objectives, standards, data analysis, reports writing, results and rewards and (Alshaikhi, 2005).

Accountability is also defined as a set of obligations, policies and practices that designed for increasing the educational practices and reducing the practices that wasting time and effort and creating mechanisms and internal ways enabling the identification of the diagnosis of performance tracks that do not lead to effective learning and education processes and the alteration of them (Alamri, 2004). Hence, accountability has two essential aspects which can be clarified as follows (Alamri, 2004):

- Moral accountability: it means judgment on behavior, ethics and ability to perform works.
- Professional accountability: it means the consideration of school as an economical institution achieving pecuniary gain seen in its educational outputs performance level and its suitability for the employment market.

Educational accountability also means that the educational system's commitment to submit reports about its responsibilities and practices for the authorities granted or delegated to him by the community, describing how to use the available resources upon him and dispose of them in the legally allowed framework under the developed education policy. This report is evidence of the good system performance in a manner conforming to the agreed objectives (Nassif, 2008).

Accountability is also known as a process that includes the declared policies and objectives and agreed-upon standards. Accountability directs educational work to achieve the policies and objectives, and it is done in the light of the results of student selection and their achievements. Therefore, accountability refers to the practice or the mechanism of establishing responsible education systems about the quality of students' results regarding their knowledge, skills, behavior and willingness (Aljamal, 2008).

Educational accountability is seen as the process which is more focused on the education of students in educational classroom with interest to measure the learned skills and the achieved results as a result of the usage of tests (Mehdi, 2008)

Accountability is also a report about the performance, in which the periodical reports are submitted about the progress that accomplished by the educational system. The reports depend on the results of the performance related to financing or student or faculty members' performance. Educational accountability is related to the performance monitoring within the institution, where it is made sure that the various decisions and activities within the institution are compatible with the desired results. This process includes specification of observational criteria, the measurement of the actual performance and the correction and treatment of the deviation (Mohammed, 2009).

The researcher believes that the accountability is an economic policy concerning the measurement of educational process results in a direct way, where it draws attention to the educational system based on objectives more than the educational process, as an objective; therefore, accountability is the responsibility but in its general form.

It is clear from the preceding that the concept set for the accountability includes several matters that could be clarified as follows (Almahdi, 2008):

- To be universality where it tackles the educational process in all stages of its different levels and with all the parties involved in it at the individual and collective levels.
- To be integrated, where it looks to the educational process in whole, not in partial, that means to present any side of educational accountability in an exclusive framework in which it exists where the self-accountability's aspects are integrated with group accountability in it.
- To have a type of balancing and coordination among all aspects, departments, and mechanisms that made up from, as the balance means no prevailing of any aspect of the other ones.

The Accountability must be done within a framework of the cooperation, transparency and continuity in all the works that were taken by those responsible for it; that is through a democratic way where they would be questioned about a type of mutual respect that resulted in providing assistance, advises and helping to solve different educational problems. Where restricting to a certain person or certain authority may remove it from accuracy and objectivity as well as from continuity that expresses about the processes of interaction between details, elements and all steps and in a way that is not separating between the inputs and outputs of the educational process through different stages that complemented each other's, which within it the preparation of

general report contributes to standing on the level of performance in all its entire aspects.

The Educational Accountability is known as "performance evaluation and measuring the results of the educational process through the use of objective criteria by which the required educational outputs can be fulfilled in a period of time" (Duhaish, 2009).

Also the educational Accountability is considered as "One of the systems that used in educational performance assessment and it aims to measure the results of educational process in a direct way, through the use of objective criteria in the context of an educational system based on the achievement of objectives more than its interest in the educational process and its explicit educational practices, as it cares out the effectiveness more than its sufficiency in education, where heading towards the results of educational process more than heading towards the elements or inputs of process (Aljaroudi, 2011).

In this regard, the accountability is working on evaluating the performance of employees and hold them accountable for their educational earnings and their outputs, in order to make students achieve the basics of modern input in education, the teacher should be facilitated and directed to the educational process rather than being a source for it, so employees are accountable for the performance or achievement level of students (Kasbari, 2003).

This is agreed with the definition of Mohammed (2012), where he explained that the accountability is an "Administrative and society-based process, as every individual within the educational organization is responsible in front of his top administrative boss, also, the educational institution at its different levels is responsible in front of community, which entrusted it with the mission of educating for his children, as well as giving it the necessary powers and authorities to perform this mission, and where it has accepted this responsibility, so it is held accountable for this in front of community and the relevant authorities" .

Therefore, Aljaroudi explained that the accountability is a system set to evaluate and follow up the subordinates' performance, in order to improve and develop the educational work environment and to detect the strengths and enhance the weaknesses and treating them. So the accountability in the field of education is held by monitoring the conditions of education and following them up, as well as evaluating the educational work and directing its path towards achieving the desired objectives (Aljaroudi, 2011).

It is clear from the above definitions that when analyzing the educational accountability's concept, it includes three dimensions that the objectives, the program and the outputs of the program (Alotaibi, 2008). Therefore, the accountability's concept requires a precise definition of the objectives of education, then the preparation of a program or several specific programs so by which the objectives can be achieved, and this would be reflected in the form of outcomes and results, and ultimately evaluation of these results in order to specify the level of achievement (George, 2011).

Whereas, Alharthi (2008) stated that the accountability concept differs in its meaning, according to the field of its use, as follows:

- In the field of academic achievement, it means the extent to which is attributed to the student achievement of education and not to the advancement of age.
- In the field of financial independence, it means the extent of independence over which an institution or university is openly enjoyed implicitly in its financial affairs and actions.
- In the field of responsibility for the performance, it means the assumption that the teacher or the educational institution is responsible for upgrading the achievement level of students, as this definition takes into account the possibility of accountability application on many aspects of the educational institution.

It is clear from the above definitions that the person who's responsible for the fulfillment of a specific duty will be held accountable for how to fulfill its responsibility, meaning that the person who's responsible for a specific work will be held accountable for what he achieved in this work. Hence, both concepts of accountability and responsibility are not synonymous, as the responsibility usually precedes the accountability, while it represents the basis by which the specific patterns of accountability can be produced.

Whereas, Abualalaa (2013) explained that the accountability is the process that includes the policies, stated objectives and standards agreed upon and they can be achieved, where it is directed the educational work to achieve the policies and fulfill the objectives, it also can be done in the light of students' results and what they have got as achievements, while this definition agreed with the definition of Sharaf (2014) where he explained that the accountability is the efforts are being made to evaluate the average of teachers' accomplishment in schools and educational administrative systems on the basis of student performance, as well as providing

rewards for students or educational districts on the basis of current performance or its improvement by the time.

There are those who believe that the accountability in general means to judge the educational institution for its outputs and the provisions of relation between the financial expense and desired results, as it is supposed for the educational institutions to improve using the general funds not only to rationalize its expense but also to improve the level of education of its students and their commitment to the system and proper traditions (Jawhar and Rudhwan, 2014).

Accountability is also considered as a systematic approach to emphasize those who are inside and outside the educational system, also to emphasize that schools and students are turning towards the desired objectives (Allen, 2011).

Through the above, we can say that accountability means the participation of both levels of the education system in the responsibility for the performance of students and the average of their progress toward achieving the educational objectives, as it also includes setting the objectives, providing the resources and making the appropriate evaluation by which the individual can get a reward or punishment.

7.1.3 Importance of Accountability:

The different media are using the accountability word in a simple way, referring to the process of putting the blame on some of the actors; because of some deficiencies in the management of public services, which include some references to the need to punish and to hold accountable the perpetrators, where the accountability word is frequently is more used among the employees in government systems in general, also we can say that the frequent use of this term indicates relatively on its importance in the field of practicing to correct the deficiencies cases felt by the members of the community. In contrast, the term "Accountability" was used in the management literature, as a positive motivation to show the good achievement, and to punish the bad one, while activating the accountability as a principle and the process of its prevalence in the management practices lead to correct its works through the creation of administrative and organizational culture based on the directing to results and commitment to transparency; thus, this deepens the good relations between the government and citizens, as well as working to improve the social cohesion (Jerry, 2013).

The significance of Accountability is highlighted as one of the basic pillars of the concept or a new method of governance, which is known as the "Social correlation" represented in triple partnership between the government, private sector and civil community aiming to achieve a better exploit for the capabilities of community, and to achieve rationality of management, so the Accountability constitutes a tool to ensure what is known by democracy of public administration, where the fact that the absence of accountability helps the spread of corruption; because of the low efficiency of government job and the low efficiency of private sector, some studies have indicated that there is a positive relation between the Accountability, effective level of performance and efficiency (Warren, 2012).

The importance of accountability appears as a mechanism to adjust the administrative work and ensure proper guidance and achieving the effectiveness and competency of the public administration organizations, as the competency refers to do the thing rightly, meaning the ability to accomplish the required tasks and achieve the objectives set, and the effectiveness refers to doing the right thing, i.e. choosing the best means to achieve these objectives (Warren, 2012).

Therefore, Accountability represents a social value tied to transparency and empowerment values' achievement, where transparency in public administration works leads to accountability, and without the accountability there is no value of transparency in the work, and without transparency, the accountability cannot be activated. The concept of accountability is linked to the concept of empowerment, as both seek to find administrative institutions that able to maintain the resources of society, while the empowerment is derived from the concept of power which means the control of sources, meaning the ability of individuals to communicate and use the resources available in the community, where the publicity of accountability value is linked to the survival of trust of citizens in any system of the public government; because entrenched the accountability value in society means that the administrative system in the State works for the benefit of community, and that the State (public management) and its systems feeling responsible towards the citizens, also the citizens on the other side they know and appreciate the importance of the efforts being made by the system of State to serve them (Jerry, 2013).

Through the above mentioned, the accountability is considered as an input to achieve the trust within the same organization, and when we see it as a process that includes explanation and justification with performance nature and how it is conducted, between the two parties, this process includes the availability of readiness within it in order to accept the justification that should characterize by transparency and objectivity to be satisfied with the

other party, and this requires that the work and interpretation must be conscious and rational, also this requires commitment to achieve specific objectives, and harmony with the policy agreed upon and, when generalizing that in all branches of the organization and between its different organizational levels, and activating this value and principle in the work of general organizations for administration and with the external setting represented in the community and its organizations, then this would achieve the mutual trust that establishes general organizational atmosphere which is suitable to perform well.

Whereas Almadani (2007) explained the importance of accountability in the following points:

- Retaining the adoption of high confidence in the work of society institutions.
- Strengthening the relations with the individuals and participants involved especially the donors (with money and time) and others who support the institution's message, mission, and its existence.
- Generating a greater understanding of the institutions duties and its work.
- Cutting the road to officials in an attempt to cover their non-peaceful or illegal works due to the expansion of accountability sources and its engines.
- Reducing the chances of illegal agreements between the councils responsible and the authorities in charge of observation.
- Assisting the control authorities in doing their work correctly.
- Detecting the manipulation faster than normal, and this is what leads to the protection of public interests more effectively.
- Making the officials more careful to have further caution and prudence in their works as long as the accountability sources dilated.

Whereas Ahmed (2006) addressed the Accountability, he explained that the importance of educational accountability represents in the following:

- Accountability for students is helping to consider them as some investment; therefore, there is a need to monitor the quality of service provided to them.
- Identify actions to reduce the difference or discrepancy that can occur between the actual achievements.
- The external evaluation through accountability system to guarantee that the institution or the program is able for accountability by suitably concerned individuals, and also to guarantee that the value of money spent on education in terms of resources and evaluation of teaching and learning, through statistical data showing the progress of students, and other things that will be taken as indicators for accountability or indicators for performance.
- Evaluating the quality of institutions and programs, where using information regarding the budgets in funding the decisions related to beneficiaries and their making.
- Evaluating the quality as a tool that leads to the fulfillment of commitment for the policy of the government which is committed to supporting the education with enough financing or concerning teaching staff members especially for their educational practices.
- The accountability systems help to make fair comparisons between schools and educational directorates at the level of regions and provinces in order to increase the rewards or punishments, but the school's outputs cannot be compared without taking into account the political situation and educational objectives.

Whereas, Sharaf (2014) added some other elements connected to the importance of accountability, as follows:

- The educational accountability represents one of the main factors that lead to improvement of the educational process and it is one of the important steps of the educational reformation.
- The educational accountability implementation is essential matter for judging the effectiveness of the ministry of education (regions - managements - schools) in conveying their message and achieve the required objectives for them, as well as to judge the performance of all workers in the educational process, especially teachers, and what they are doing from the roles and responsibilities based on the philosophy that the continuous performance monitoring helps to provide the general educational discipline in all parties of educational system.
- The accountability Implementation leads to improve the quality of the educational process in its entirety,

whether from the side of school and teachers or the educational directorate.

- The accountability Implementation works on improving the quality of education and its development to meet the needs of students and community, as well as leading to improve the educational outputs needed for work in the community.
- The accountability systems help to re-educate the school and improve the student's achievement.

Therefore, accountability is not restricted only to being as mechanisms for achieving the objectives, but it is also related to the values and practices that enhancing the work competency and quality; so the accountability is a fundamental basis based on the principles of transparency and respect for human rights, investing his abilities and potentials. In addition, it also helps in strengthen the communication between all employees in the educational institution to reorganize the work to be more visible; that is effectively employing different information, directing and guiding the workers for limiting defaults aspects.

On the other side, the accountability activation has a great importance in achieving the organizational consistency for various organizations and institutions, improving and achieving general confidence in the work of administration, and in the case of looking at the accountability as a mean for supporting the development and continuous improvement in performance, also to achieve fairness and show good achievement, in addition to accountability of defected performance; then we can expect positive and clear results constituting as a whole, forming the benefits that encourage to activate the accountability process(Jerry, 2013).

Accountability has a group of benefits and interests when being activated, which lies in the following (Leveille, 2006):

- Trying to improve the performance.
- Encouraging the employees to participate more in the administrative decisions making process; by achieving the best level of commitment to make the administrative process succeed; due to their containment and feeling of importance.
- Encourage the feeling of qualification and competence for all the individuals and organizations.
- Raising the level of satisfaction among the employees and achieving the improvement of the mental side of the individuals as well as repairing it; which enhances loyalty to the organization and work.
- Stating the roles and responsibilities of the parties involved and clarifying them in the provision of certain services or completion of a common administrative process.
- Putting a functional description of each administrative job taking into account the ability of workers by relying on a system of qualification for recruitment, and providing the necessary resources and power to carry out the tasks of each function.
- Making a realistic balance between the nature of performance expectations and the objectives specified for each party in the administrative process with the capacities and possibilities available for each party (the skills available, customs sources and authorities granted).
- The joint auditing between the parties and discussing the results achieved and comparing them with the planned, as well as co-operating to identify the remedies, and procedures for improvement and development, and to develop a system to take advantage of the feedback between the parties.

Whereas Mohammed (2012) has added a variety of other different benefits from the application of Accountability, as follows:

- Improving the level of education.
- Funding according to the needs of the educational directorates' requirements.
- Providing real reports on the performance and achievement of students, teachers, school leaders and associate members to the educational directorate.
- Classifying the education directorates and rewarding the high levels, as well as improving the situations of directorates' with low levels.
- Restructuring the directorates that frequently failed to achieve a satisfied level of performance.
- Rearranging the responsibilities and distributing them to the administrative departments in the local directorates.

Through this, we can say that the accountability helps in innovating, as the accountability activation in the

case of showing good achievement, it develops among the workers wanting to try creativity and search for the means to achieve it, which can be connected with love of self-realization by worker, while the employee always seeks to achieve the responsibility.

7.1.4 The barriers to accountability implementation in general:

The barriers are considered as a result of historical accumulations for social, political, economic and cultural aspects for the community in which the directorate is functioned; below are the following are different categories of the barriers to accountability implementation in education:

First Category: The administrative and Structural barriers to the administrative system, including the following:

- Prevailing of extreme centralization and the weakness of decentralization on administration level; therefore, the executive directors are committed to what is dictated to them by their superiors or from the head office, in this case, being the lowest grades; which weakens the president's ability to subordinate's accountability and this is forming a challenge for accountability on the a process that include all aspects of administrative process, which requires the administrative to use his skills and take advantage from his competence to work, and try to be creative, as this weakens the accountability in front of the public, where the administrative who deals with the public directly attributes the existence of any problem suffered by the citizen, so the instructions require that, and he only carried them out.
- Weakness of comprehensive planning which itself causes the weakness or neglect of optimum usage of organizational powers, as it leads to the lack of defined roles precisely or occurrence of duplication in the activities and interference in duties and missions, the thing which may affect negatively on accountability implementation stage, and makes it difficult to attribute the achieved level of results to any individual or organizational unit, for instance (Jerry, 2013).
- Difficulty in activating the administrative observation and supervision because of enlarging the size of administrative system and the multiplicity of its activities in addition to the existence of overstaffing, which complicates the accountability processes and weakens the ability of limited institutions to their practices, as each sector needs to be supplied with an Accountability system differs depending on the different nature of its work.
- The complexity of regulations and procedures, and increasing the complaints of routine in the achievement of citizens' dealings, and prevailing of routine in the governmental administrative system in general.
- The weakness of protection granted to persons and administrative units that practicing accountability or observation works, which is shown in its full independence and complying to general directorates (Ministry), which provides many ways to influence the decisions taken by them.
- Many changes in laws, systems and instructions, and some time re-engineering which makes it difficult to practice the accountability on a regular basis and related process, whereas it is despite changes in legislations and frameworks the activities of general directorate required to be practicing and providing daily services to citizens (Warren, 2012).

Second Category: Social and cultural barriers, such as: (Ysseldike, 2012):

- The lack of training, especially that its programs do not contain training activities to achieve the accountability mainstream culture, as there is no statement of its requirements and benefits.
- Domination of traditional social loyalties that lead to the prevalence of favoritism in the work of general directorate and change the relation between itself and citizens into the relation between the manager and his worker.
- Decreasing the worker salaries' value in the administrative system compared to the level of rising cost of living; the thing that helps to create a favorable environment for corruption.
- Spreading of corruption that became one of the dangerous barriers that prevent the activation of accountability concept.

7.1.5 The barriers to accountability implementation in Education:

There are many different barriers that are facing the accountability implementation when being applied to the institutions of education while the most significant implementation can be illustrated as follows (Radwan, 2010):

- The absence of accountability concept in the minds of those who are concerning of educational accountability,

the thing that prevents the achieving of education directorate for its objectives.

- The guidance as a method of accountability is also facing some problems that make the worker bothered because he believes that this method is catching up the mistakes and not for rectification, and it is a routine process, lacking for the constructive criticism and praising, and focuses on the negatives without highlighting the positives.
- The reports as a method of accountability may lack to the objectivity and are subject to the personal considerations, as they are placed from offices without going down to the field. Also, they depend heavily on the personal relations, whether between individuals or departments.
- There are inconsistencies, duplication and ambiguity in the responsibilities and competencies of the workers in the accountability system, and this leads to the lack of its clarity and even replicate it, therefore, it will be lost among these workers.
- Exaggeration in personal observation as a method of accountability causing harassments to the concerned ones for accountability; which may lead them to believe that they lack their confidence.
- The multiplicity of the educational organs at the decentralized level; leading to a recurrence of responsibilities and competencies among its members; which leads to its inconsistency, so this prevents the accountability from achieving its objectives.
- The lack of what is known of quality and accountability culture.
- The difficulty in selecting those who are responsible for accountability.
- Less supervision size in what is suitable for the educational system size.

Whereas Mullickm (2011) adds some other barriers to the accountability implementation in the education directorates as the following:

- The lack of training programs that set for the accountability implementation in the work and the lack of a clear professional development plan directed to disseminate the culture of accountability.
- The lack of elements needed for the application of implementation, such as systems, binding regulations, and educational policies to support this process.
- The prevailing organizational culture that does not pay attention to evaluating which is supposed to be given and then determine the Accountability mechanism according to performance indicators.
- The lack of qualified human cadres who are technically needed for the accountability implementation.
- The difficulty in obtaining the information about the educational directorates' performance or the departments within each educational directorate because there is no database which contributes in providing the information to the specialists to facilitate the comparison process between the stated and achieved objectives.

7.2 Early studies:

7.2.1 Arabic studies:

Almadani (2007) Study entitled: The managing accountability: its implementation and barriers in the education's directorates. This study seeks to discover the extent of managing accountability's application by the leaders of the education directorates' in the Kingdom of Saudi Arabia, also to know the barriers that facing the leaders of the education directorates' in the Kingdom of Saudi Arabia and to limit the average of their implementation for the administrative accountability, and to detect the presence of correlation relations between the areas of administrative accountability fields from one side and between the barriers from the other. This study relied on the descriptive approach, where its sample was consisted of all leaders of the education directorates and their assistants in the Kingdom of Saudi Arabia, through the application of a questionnaire, and the study reached several conclusions, as follows:

- The study community members' responses were in "Often" degree for the pivot of implementation of administrative accountability.
- The study community members' responses were in "rarely" degree for the pivot of barriers that prevents the implementation.
- There is a positive correlation relation between the fields of administrative accountability implementation (performance – discipline – personal aspects) individually with each other and community as a whole.

- There is a negative correlation between performance fields with the barriers that prevent the implementation of administrative accountability.
- There is a negative correlation between discipline field and the fields in total with the barriers that prevent the implementation of administrative accountability.
- There is no correlation relation between the field of personal aspects with the barriers that preventing the implementation of administrative accountability.

Alkharaf (2008) study entitled: Accountability in school administration, a proposed concept for implementation in the Kingdom of Saudi Arabia. The study aimed to set forth a proposed concept for implementation of accountability in school administration in the Kingdom of Saudi Arabia, and to identify the accountability impact on the school administration, as well as to specify the barriers to the accountability implementation in school administration in the Kingdom of Saudi Arabia, and to know the most important suggestions of the members of the study to activate the accountability system in the school administration, and then to prepare a proposed concept for implementation of accountability in the school administration in the Kingdom of Saudi Arabia. To achieve the objectives of the study, the researcher has used the descriptive approach based on the questionnaire to collect data where it has been applied to all the supervisors of the school administration, the follow-up management and educational committees of the general directorate of education in Riyadh region, and it was also applied to a random sample of schools' principals. The study revealed several results, including:

- The most important objectives of accountability in school administration: following-up the proper functioning of the educational process, reducing the rate of error in the administrative decisions, continuous development, and improving the performance to conduct the missions and responsibilities properly.
- The most important accountability patterns that help in achieving effectiveness in the performance of school principals' is accountability by the supervisors of school administration.
- The most important accountability fields which can be implemented to make sure of the performance level and school principals achievement through it are: the field of following up teachers, supervising the students, the administrative works, the educational evaluation, planning, organizing the aspects of the educational activity, the relation of the school to the local community, organizing school boards and committees, and paying attention to school environment and educational supervision.
- The importance of holding the school principal accountable for the level of his performance and achievement level, and that the accountability in school administration is practice moderately in all fields covered by the study in a high degree, except for the field of the school relationship with local community whereas they believe that accountability in this area is of medium importance.
- The most important barriers to the implementation of accountability in school administration are there is no incentive system that characterizes by justice and satisfaction, as well as the lack of powers that given to the principal in making the school decisions, and the lack of training programs to prepare experts for accountability.

Alharthi (2008) study entitled: Building a model of educational accountability in the ministry of education in the Kingdom of Saudi Arabia. The study aims to build a model of educational accountability in the ministry of education in the Kingdom of Saudi Arabia. The sample consisted of (397 male and female principals in the three directorates in Tabouk, Makkah, and Riyadh. To achieve the objectives of the study a questionnaire was designed to collect data, about (397) questionnaires had been distributed and (300) were returned. The study concluded to several results, including:

- There is an average degree for all the dimensions of "the reality of educational accountability in the ministry of education in the Kingdom of Saudi Arabia.
- There is a high degree of educational accountability barriers in the ministry of education in the Kingdom of Saudi Arabia.

Almajal (2009) study entitled: A proposed concept for the implementation of accountability in the public education system in the Kingdom of Saudi Arabia. This study aimed to identify the reality of accountability in the Kingdom of Saudi Arabia and to know the most prominent barriers that were limiting its implementation, to reach the most important suggestions which can contribute to the implementation of the educational accountability and provide a proposed concept for the educational accountability in the Kingdom of Saudi Arabia. In order to achieve the objectives of the study, the researcher used the descriptive approach. The community of the study represented by the directors of the education directorates' in the Kingdom of Saudi Arabia, and a

sample of teachers, schools' principals and educational supervisors in the following cities (Riyadh – Dammam – Jeddah) whose number was (656) individual. Moreover, to collect data and information necessary to achieve the objectives of the study, a questionnaire was used. The most significant results of the study were as follows:

- The study members are not sure of the availability of the elements of the educational accountability in general in the Kingdom of Saudi Arabia education system, and the results also revealed the availability of two elements (announcement of the school results, and the objectives of education) in Saudi education system. The remaining elements: criteria, educational evaluation and incentives (rewards – punishments) it was found that the study members and sample are not sure of its availability in the Saudi education system.
- The study members agree on holding the groups of the educational system accountable in general, where the overall general mean was (3.53) which refer to a suitable option. The results show that teacher category, school principal category, and student category have obtained the means that were indicating to an option of suitable on the study tool which indicates that the study individuals and its sample are agreed on accountability of these categories when defaulting in performing their missions.
- Some barriers were preventing the implementation of educational accountability. The most notable obstacles are the low level of awareness of accountability importance in education, as well as the complexity of procedures and routines in the completion of the transactions, and the compliments and its consequent of social pressure.

7.2.2 Foreign studies:

The Education Commission of the State (1999) study entitled: Educational accountability system in fifty states. The study aimed to detect the accountability systems that based on performance in the United States of America. The study describes the four components of the accountability systems which are as the following: (Criteria and evaluation – multiple indicators – rewards – punishments). The study discussed its suitable elements in each state, and to know whether these four components appear in the laws of the states. The study data were collected through telephone calls with the educational departments in each state, and through research in the related literature. As a result of the study, the components of the educational accountability systems were characterized in each state, also how to interconnect these four components was illustrated. This study is designed to help policy-makers to see the comparison between their state and other states concerning the development of accountability systems that based on performance and understand the impact of the government authority in controlling schools against decentralization in accountability systems.

Guth and Others (1999) study entitled: Evaluation of the accountability system that based on criteria in California. The evaluation focused on the role and impact of the local accountability system regarding criteria content, evaluation measurement, using the data and using the incentives associated with results or directing meaningful assistance. A questionnaire has been used for data collection where it has been distributed to (200) principals in California; furthermore, the researcher has conducted interviews with directors, teachers and decisions makers for information collection. The study found a difference between teachers and educators in their understanding accountability and many of them considered it as a synonym for evaluation. The Members of the sample were not enthusiastic about the implementation of accountability system processes.

McAdams (2003) study entitled: School accountability systems in the educational districts. It is a survey study applied to (120) districts, including (11) million students representing (23%) of the American community students aiming to identify the impact of accountability systems approved by a number of states in the educational districts which are under its supervision, and see the trends towards educational accountability from the perspective of educators and supervisors in all the educational regions. The study relied on data collection through questionnaire and interview. The results showed that:

- (82%) of the educational regions are conducting tests on educational region level.
- (60%) of the educational districts provide assistance to schools with low performance.
- The educational regions use students' performance criteria as an indicator for schools classification.
- Most of the regions used the local newspapers and internet sites announce school classifications.
- The study revealed negative attitudes towards accountability requirements and considering accountability in some regions as a burden on schools.

Revees (2004) study entitled: Steps of designing the comprehensive educational accountability system. Where the status of the committees which are supervising accountability follow-up in the educational field as well as the

principles that govern such committees were studied, specifying the indicators at the level of the educational region and the school level were identified, the reporting of school results system and issues that should be avoided by accountability systems were clarified, and then how to take advantage of accountability results in improving and developing the educational field.

In the light of the previous presentation of studies that addressed accountability in education, it is clear that accountability is facing several barriers. It has been observed through the presentation of the studies, the rarity of the studies which are interested in searching the issue of the barriers to the accountability implementation in the education directorates in regions and provinces of the Kingdom of Saudi Arabia. The researcher benefited from previous studies in determining the study problem and developing specific pivots about this issue, and in elaborating the study tool and its two pivots, as well as formulation of the study methodology; in addition to determine the appropriate statistical methods that fit with the study pivots, and contribution to the building of some aspects of theoretical framework for the study.

8. Methodology and procedures of the study:

8.1 Methodology of the study:

To achieve the study objectives and its procedures, a descriptive survey approach was used, where the study population's views on this issue have been surveyed.

8.2 Study individuals:

The study community is represented in all assistants of the education directors for boys' education affairs, (45) assistants, all (45) female assistants of the education directors for girls' education affairs, all (45) assistants of the education directors for school affairs, therefore, the total number of assistants is (135) assistants. Members of the study also represent all directors and heads of departments and sections which are under the direct control of the directors of education in the regions and the provinces, and their number is (540). Thus, the total number of the study community is (675) (Ministry of Education, 1433 AH, p. 15). About (675) questionnaires were distributed, and the number of returned and analyzable questionnaires is (620) questionnaires, as shown in Table No. (1)

Table No. (1) Community of the study

The community of the study	No.	Respond No.	Percentage of response
Assistants of the education directors for boys' education affairs	45	40	88.8%
Assistants of the education directors for school affairs	45	30	66.7%
Female assistants of the education directors for girls' education affairs	45	28	62.2%
Directors and heads of departments and sections who are under the direct control of the directors of education in the regions and the provinces	540	522	96.7%
Total	675	620	91.9%

8.3 Properties of the Members of the study

Table No. (2) Characteristics of the members of the study:

Academic Qualifications		
Qualifications	No.	Percentage
Doctorate	19	3.1%
Master	108	17.4%
Bachelor	489	78.9%
Missing data	4	0.6%
Place of work		
Department of education in the educational district	150	24.2%
Department of education in the educational province	436	70.3%
Missing data	34	5.5%
Job title		
Assistant director of education (Male/Female)	102	16.5%
Director of the department (Male/Female)	135	21.8%
Head of the section (Male/Female)	383	61.8%
Years of Service		
Less than (5) years	187	30.2%
From (5) years to less than (10) years	116	18.7%
From (10) years to less than (15) years	66	10.6%
Above (15) years	251	40.5%

Table (2) shows that the largest percentage of the study community are those who have obtained a bachelor degree, where their percentage is (78.9%), and (17.4%) of them have Master Degree, and it is shown that (3.1%) of the study community are holders of Doctoral degrees.

It is clear that the biggest percentage of the study community are working in the education directorates in the educational provinces where their percentage reaches (70.3%) and (24.2%) of them are working in the education directorates at educational regions, the reason of that attributed to the increasing number of provinces than the educational regions in the Kingdom of Saudi Arabia. It is clear that the biggest percentage of the study community is (61.8%) their job title is Head of the Section, and (21.8%) of them are Directors of the Department. The results demonstrate that (16.5%) are working as Assistant Director of Education. It is also shown that the number of years of service of the largest percentage of the study community is (15) years and above where the percentage of this category is (40.5%). It is also shown that the number of years of experience of (30.2%) of the study community is less than (5) years, and the number of years of experience of (18.7%) of the study community is from (5) years to less than (10) years, and the years of experience of (10.6%) of the study community are from (10) years to less than (15) years. These results are an indication of significance experience for study individuals, which benefits current study results because its community with suitable experiences in work. These results are a sign of the significant experiences of members of the study, which is useful for the results of the current study because its community consists of those who have relevant expertise in the work.

8.4 Instruments and tools of the study:

The Researcher relied in data collection on questionnaire, where the questionnaire was designed based on the issue of the study and its objectives and questions, the nature of data and information required to be obtained, in addition to the primary data (academic qualifications, place of work, job title, and the number of years of service in the current work). There are two main pivots that answer the study questions and fulfill its objectives, and these pivots are:

- **First pivot:** barriers to accountability implementation in the education directorates from the study member' point of view, and it includes (12) statements.
- **Second pivot:** suggestions for accountability implementation in the education directorates from study members' point of view, and it includes (13) statements.

For specifying the length of quadruple scale cells (minimum and maximum) that used in the study pivots, the extent has been calculated ($4-1=3$), after that this value has been added to the least value on the scale (or

beginning of the scale which is integer one), that is for specifying the maximum limit for this cell; therefore, the length of cells became as follow:

To determine the length of the four-scale cells (lower and upper boundaries) used in the study pivots, the range was calculated ($4-1 = 3$), and then it is divided by the number of scale cells to obtain the correct length of the cell i.e. ($4/3 = 0.75$), thereafter this value has been added to a lower value on the scale (or the beginning of the scale, which is one), in order to determine the upper boundary of this cell, and thus the length of the cells is as follows:

- From (1) to less than (1.75) represent (disagree).
- More than (1.75) – (2.50) represent (agree with a low degree).
- More than (2.50) – (3.25) represent (agree with a medium degree).
- More than (3.25) – (4) represent (agree with a high degree).

8.4.1 Validity and Reliability of the questionnaire

The validity of the questionnaire means ensuring that it will measure what it is prepared to measure, and the clarity of its words and vocabulary, so that it shall be understandable for everyone uses it. The validity of the study tool had been verified where it was presented to some arbitrators from the faculty members of the universities and experienced individuals in the educational field.

Moreover, the researcher used Parson’s Correlation coefficient to measure the relation between each statement and the overall score for each statement.

Table No. (3) The correlation coefficient of each statement of the total degree statements for the two pivots of the barriers that facing accountability implementation in the education directorates and the suggestions which can contribute to its implementation.

Statement	Correlation coefficient	Statement	Correlation coefficient	Statement	Correlation coefficient	Statement	Correlation coefficient
Barriers that may prevent the accountability implementation in the education directorates				Suggestions that may contribute to the accountability implementation in the education directorates			
1	**0.564	8	**0.604	1	**0.506	8	**0.463
2	**0.642	9	**0.595	2	**0.598	9	**0.656
3	**0.602	10	**0.680	3	**0.556	10	**0.664
4	**0.675	11	**0.584	4	**0.623	11	**0.640
5	**0.722	12	**0.515	5	**0.562	12	**0.644
6	**0.703	-	-	6	**0.403	13	**0.651
7	**0.655	-	-	7	**0.685		

** Significance at (0.01)

The above table shows that the degree of the correlation coefficient of each statement with its dimension to which it belongs has high values, which indicates that the correlation of each statement to its pivot, which refers to the consistency of the statements of each pivot of the questionnaire.

8.4.2 Reliability of the questionnaire

Constancy in measurement literature means the consistency of the test in measuring the aspect for which it is established, in other words, it shows the consistency of the degrees when the application is repeated, so constancy is adopted - in one of its methods - by checking the internal consistency of the tool at the account of the correlation coefficient of the pivots degree or away from the overall degree of the test. To investigate the constancy of the questionnaire, the researcher used Alpha Cronbach. The following table shows the constancy coefficients.

Table No. (4) Questionnaire constancy coefficients according to their pivots

Questionnaire pivots	No. of statements	Constancy Coefficient
Barriers that may prevent accountability implementation in the education directorates	12	0.898
Suggestions that may contribute to the accountability implementation in the education directorates	13	0.887
Questionnaire	85	0.955

The above table demonstrates that the values of constancy coefficients are all high values, and the overall constancy coefficient of the questionnaire is (0.955). High values of constancy coefficients in the table indicate the validity of applying the questionnaire and the reliability of its results.

8.5 Statistical Processing Methods:

To achieve the objectives of the study and to analyze the collected data, appropriate statistical methods had been used by using the Statistical Package for Social Sciences, which is referred to as (SPSS), after the data has been coded and entered into the computer the following statistical measures had been accounted:

- Frequencies and percentages in order to know about the personal and functional characteristics of the members of the study and determine their responses to the main pivots statements included in the questionnaire.
- Mean: to find out the extent of high and low responses from members of the study to the main pivots (average means of statements), knowing that it is useful for the ordering of pivots according to the highest mean.
- Standard deviation to identify the extent of deviation of the responses of the study members to each of the study variables statements, and to each pivot of the main pivots about its mean.
- Pearson's Correlation Coefficient for the measurement of internal consistency between each of the questionnaire statements and its total statements from one side, and between each of the questionnaire statements and all statements that included in the pivot to which it belongs from the other side.
- Alpha – Cronbach coefficient to ensure the stability of the questionnaire.

9. Results and discussion:

This section presents and discusses the results of the study through answering the study questions, as follows:

9.1 Answering to the first question: What are the barriers to accountability implementation in the education directorates in the Kingdom of Saudi Arabia from the study members' point of view?

To answer this question, the researcher used frequencies, percentages, mean and standard deviation to identify the barriers to the implementation of the accountability in the education directorates from the study member's point of view. It is shown in Table No. (5).

Table (5) shows frequencies, percentages, mean and standard deviations for the study members' responses to the statements of the barriers pivot that may prevent the implementation of accountability in the education departments. Data stated in the table indicate that the overall mean of the pivot is (3.22), which is an indicator of the tendency of the study members' responses to (agree with medium degree) to the statements mentioned in the pivot, which indicates that the level of obstacles contained in the table above is (medium). The data in the table indicates that the significant barriers that may prevent the implementation of the accountability in the education directorates were in the following order:

- Lack of technically qualified human cadres who are needed for the implementation of accountability, with a mean of (3.47) - (agree to a high degree).
- The rarity of training programs that directed to the implementation of accountability in work, with a mean of (3.44) - (agree to a high degree).
- Limited availability of appropriate measures to measure performance, with a mean of (3.41) - (agree to a high degree).

In this framework, the study of Abualneel (2013) concluded to the lack of objective specified and justified performance criteria and standards for evaluation of employees' performance.

- The low level of awareness role of the media of accountability importance, with a mean of (3.28) - (agree to a high degree).

It was found that the least obstacles are:

- Lack of conviction of the importance of accountability, with a mean of (2.78) - (agree to a medium degree).
- Variation of educational observation systems in decentralization level, with a mean of (2.88) - (agree to a

medium degree).

- Failure to provide the concerned authorities with information, with a mean of (2.89) - (agree to a medium degree).

Table No. (5) Frequencies, percentages, mean and standard deviation for study member's answers to the statements of the barriers pivot which may prevent the implementation of the accountability in the education directorates.

N	Statements		Agree to a high degree	Agree to a medium degree	Agree to a low degree	Disagree	Mean	Standard deviation	Order
1	Failure to provide the concerned authorities with information.	F	191	245	98	81	2.89	0.99	10
		%	31.1	39.8	15.9	13.2			
2	The weakness of abiding systems for accountability implementation.	F	246	227	88	55	3.08	0.95	9
		%	39.9	36.9	14.3	8.9			
3	The low level of awareness role of the media of accountability importance.	F	289	238	68	25	3.28	0.81	4
		%	46.6	38.4	11	4			
4	The low competence level of observational systems.	F	257	237	77	41	3.16	0.88	6
		%	42	38.7	12.6	6.7			
5	Reports, as a means of accountability, lack objectivity.	F	239	247	102	32	3.12	0.86	7
		%	38.5	39.8	16.5	5.2			
6	Lack of what is called educational accountability culture.	F	302	204	79	30	3.27	0.86	5
		%	49.1	33.2	12.8	4.9			
7	Limited availability of the elements of the implementation of accountability such as binding rules and regulations educational policies that support this process.	F	249	230	101	40	3.11	0.90	8
		%	40.2	37.1	16.3	6.5			
8	Lack of technically qualified cadres who are needed for the implementation of accountability.	F	385	152	65	16	3.47	0.78	1
		%	62.3	24.6	10.5	2.6			
9	Rarity of training programs that directed to the implementation of accountability in work	F	366	174	55	21	3.44	0.79	2
		%	59	28.1	8.9	3.4			
10	Limited availability of appropriate measures to measure performance.	F	352	188	58	19	3.41	0.78	3
		%	57.1	30.5	9.4	3.1			
11	Lack of conviction of the importance of accountability.	F	188	209	114	105	2.78	1.06	12
		%	30.5	33.9	18.5	17			
12	Variation of educational observation systems in decentralization level.	F	167	263	136	54	2.88	0.91	11
		%	26.9	42.4	21.9	8.7			
The overall rate of the pivot							3.22	0.685	

From this point, it can be said that there is an agreement of the majority study members' on all the barriers to the implementation of accountability in the education directorates. This result is agreed with Alkharaf (2008) study entitled "Agreement of the majority members' of the study on all the barriers to the implementation of accountability in the school administration" identified by the study. The most significant barriers were: the lack of fair and satisfied incentives system, as well as the lack of powers given to the principal in making the school decisions, and the lack of training programs to prepare experts for accountability.

Moreover, it is agreed with Almajal (2009) study which its results indicated to the approval of the members and the sample of the study in general to the existence of barriers limiting the implementation of education accountability. The most notable barriers are the low awareness level of accountability importance in education, procedures, and routine complicated the process of dealings achievement and complementary and what has resulted from social pressure. This result disagrees with Almadani (2007) study that results indicated that the responses of the study community members were "rarely" degree to the pivot of the barriers that prevent the implementation.

9.2 Answering to the second question: What are the suggestions for accountability implementation in the education directorates in the Kingdom of Saudi Arabia from the study members' point of view?

To answer this question, the researcher used frequencies, percentages, mean and standard deviations to identify the suggestions of the implementation accountability in the education directorates from the study members' point of view. It is shown in Table No. (6).

Table No. (6): Frequencies, percentages, mean and standard deviation for study member's answers to the statements of the suggestions pivot which may contribute to accountability implementation in the education directorates.

N	Statements		Agree to a high degree	Agree to a medium degree	Agree to a low degree	Disagree	Mean	Standard deviation	Order
1	Specifying work objectives accurately.	F	520	69	19	6	3.80	0.53	2
		%	84.7	11.2	3.1	1			
2	Developing the best ways to implement the work goals.	F	490	97	21	4	3.75	0.54	7
		%	80.1	15.8	3.4	0.7			
3	Using modern technologies to record and classify data and extract results.	F	522	78	12	6	3.81	0.50	1
		%	84.5	12.6	1.9	1			
4	Following-up works under the guidance and supervision.	F	452	138	24	3	3.68	0.57	10
		%	72.3	22.4	3.9	0.5			
5	Analyzing deviation from the standards established in order to know the reasons.	F	415	165	34	3	3.61	0.61	12
		%	67.3	26.7	5.5	0.5			
6	Expansion in giving powers to education directors.	F	436	133	34	15	3.60	0.61	13
		%	70.6	21.5	5.5	2.4			
7	Spreading the accountability culture and its role in optimizing the educational work.	F	503	89	19	2	3.78	0.45	3
		%	82.1	14.5	3.1	0.3			
8	Activating the role of community participation in the boards of directors and educational regions.	F	410	178	22	-	3.64	0.55	11
		%	67.2	29.2	3.6	-			
9	Setting up training programs in the field of accountability in the education directorates in cooperation with consulting firms in this field, and enrolling the employees of the educational directorate in such courses on a regular basis.	F	507	86	22	5	3.77	0.54	5
		%	81.8	13.9	3.5	0.8			
10	Providing databases about (directors, employees, directorates, programs) which can be utilized in the process of accountability implementation.	F	504	78	32	6	3.74	0.59	8
		%	81.3	12.6	5.2	1			
11	Spreading the culture of the school accreditation among those who are working in the educational institution to improve the quality and level of the institution's performance.	F	456	131	23	4	3.69	0.57	9
		%	74.3	21.3	3.7	0.7			
12	Upgrading the financial possibilities in educational institutions for the importance it has in achieving the quality of performance in preparation for adopting it.	F	498	95	25	2	3.76	0.53	6
		%	80.3	15.3	4	0.3			
13	Awareness of administrative system in education directorates by the importance of accountability in work.	F	518	71	25	4	3.78	0.54	4
		%	83.8	11.5	4	0.6			
The overall rate of the pivot							3.79	0.45	

Table (6) shows frequencies, percentages, mean and standard deviations for study member's responses to the statements of the suggestions pivot that may contribute to the implementation of accountability in the education directorates. Data stated in the table indicate that the overall mean of the pivot is (3.79), which is an indicator of the tendency of the study members' responses to (agree to a high degree) to the statements mentioned in the pivot, which indicates the important of these suggestions. The suggestions according to their importance were in the following order:

- Using modern technologies to record and classify data and to extract results, with a mean of (3.81) - (agree to

a high degree).

- Specifying work objectives accurately, with a mean of (3.80) - (agree to a high degree).
- Spreading the accountability culture and its role in the improvement of educational work, with a mean of (3.78) - (agree to a high score).
- Awareness of the administrative system in educational directorates by the importance of accountability in work, with a mean of (3.78) - (agree to a high degree).

It was found that the least suggestions are the expansion of the powers given to directors of the education, analyzing the deviation from the standards established in order to know the reasons, activating the role of community participation on the boards of directors and education districts, and following-up the work through directing and supervising.

From this point, it can be said that there is a majority agreement of the study members' on all suggestions of the implementation of the accountability in the education directorates.

10. Summary of the findings and recommendations of the study

10.1 The major findings of the study:

The major findings of the study are as follows:

10.1.1 The barriers to accountability implementation in the education directorates from the study members' point of view:

There are a number of barriers that may prevent the implementation to accountability in the education directorates, where the majority of the study members agreed on the most significant barriers:

- Lack of technically qualified human cadres who are needed for the implementation of accountability
- The rarity of training programs that directed to the implementation of accountability in work.
- Limited availability of appropriate measures to measure performance.
- The low level of awareness role of the media of accountability importance.

10.1.2 The suggestions for implementation of the accountability in the education directorates from the study members' point of view:

The majority of study members agreed that there are a number of suggestions which may contribute to the implementation of the accountability in the education directorates, the suggestions according to their importance were as follows:

- Using modern technologies to record and classify data and to extract results.
- Specifying work objectives accurately.
- Awareness of the administrative system in the educational directorates by the importance of accountability in work.
- Spreading the accountability culture and its role in the improvement of educational work.

10.2 Study recommendations:

In the light of the study results, the researcher recommends the following:

1. The accountability implementation required technically qualified human cadres; therefore, the researcher recommends qualifying the human cadres who are working in regions' directorates and the educational provinces in the Kingdom of Saudi Arabia, and this can be achieved through joining them in suitable training programs.
2. The study shows limited availability of appropriate, suitable standards of performance measurement; therefore, the researcher recommends the concerned authorities in the ministry of education to provide specific measures standards for performance measurement, in the light of what is applicable in the advanced countries in this field. This can be done through depending on outside experts in this field for transferring the experiences of the developed countries in the field of performance measurement.
3. The results show a low level of awareness role of the mass media for the importance of accountability; therefore, the researcher recommends that the different mass media shall pay attention to explaining

accountability importance for performance development in the Kingdom of Saudi Arabia, and spread the educational accountability culture. This can be done through various symposiums and conferences which held by the ministry of education, as well as to hold training courses that support this issue.

4. The concerned authorities in the Ministry of education should pay attention to the level of observational systems competency in education, where it significantly contributes to the improvement of performance level according to the established plans. This can be done through periodical follow-up according to short-term plans to follow up the progress of work.
5. To pay special attention to the reports that related to achievements, weaknesses and strengths aspects of work, where they are necessary means of accountability methods.
6. Applying abiding systems and regulations that support accountability implementation in the education departments in educational regions and provinces in the Kingdom of Saudi Arabia.
7. Using modern technologies for recording and sorting data and extracting the results, upgrading financial possibilities for educational institutions for its importance in fulfillment the quality of performance in preparation for adopting it, as well as providing a database for (directors, employees, departments, programs) which can be utilized in the accountability implementation process.
8. Activating the role of community participation on the boards of directors and education districts in the Kingdom of Saudi Arabia.
9. Giving authorities to education directors concerning the accountability implementation in work.

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