

Extent of Commitment in Applying Managerial Transparency in Jordan Government Institutions

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Abstract

This study aims to investigate the commitment extent of implementing managerial transparency in Jordanian government sector. The questionnaire is developed to measure the variables that are believed to affect the applying of managerial transparency. 300 questionnaires are distributed, and 260 restored , which accounted for 86.7 % of the total sample.

The study finds that Jordan government institutions applying managerial transparency , this result emphasized through rejected all null hypotheses in the study, which means that there is a strong statistically relationship between managerial transparency and study independent variables: the working procedures, the information system , the communication system, the managerial accountability, and employees participation in Jordan government institutions.

Finally, the study recommended that the importance of increasing the commitment of the Jordan governmental institutions to apply transparency in their different dealings.

Key Words : Transparency , Government Institutions , Jordan.

1. Introduction :

It is necessary that public sector should be based on sound and clear basis that focus on managerial transparency and credibility by adopting democracy principle and providing democratic approach in decision-making and building clear and consistent bridges of trust between citizen and government in which state's citizens and employees intercommunicate to achieve society progress and well-being in general .

Many studies had explained that optimal managerial practices implementation in achieving transparency and management accountability in developed countries has led to achieve great success in solving managerial problems , and facing challenges , managerial and organizational diseases in government institutions, such as power abuse , lack of instructions and procedures clarity , managerial corruption and delays in transactions performing . Therefore efforts and transparency programs increase in public sector institutions become programs that receive great interest in different countries.

Transparency enhancement has significant advantages for all parties, since it has a major role in increasing citizens satisfaction , providing clear information , saving time and effort, increasing employees loyalty in government sector , increasing their productivity and developing their works in general, and it has a significant role in eradication and fighting . All corruption forms.

Transparency enhancement requires its enhancement with public sector employees .This means enhancing internal transparency and what associated with to provide adequate information and sufficient for all staff and to provide organizational climate that encourages teamwork in ministries and institutions in Jordanian government, as well as clarity of evaluation criteria , incentives , rewards, communication channels in general.

However, enhancing external transparency requires availability of information to all external parties, facilitating transactions, clarity of all its services and makes them available to all without exception, and avoiding uncertainty and ambiguity in all managerial and financial dealings, their laws, regulations and legislations.

2. Study Importance :

This study aims to investigate the commitment extent of implementing managerial transparency in Jordanian government sector. Consequently strengths and weaknesses aspects knowledge in public sector institutions in Jordan and obstacles that hinder managerial transparency implementation.

This study will focus on supervisory managerial leadership in public sector institutions in Jordan who occupy sections heads and department's managers and managerial units and their representatives due to their acquaintance of all transactions in their institutions and their significant role as a link between public sector and citizens which has a clear impact on commitment of transparency implementation extent.

3.Problem Statement :

Work in ministries and government institutions requires implementation of open systems, democratic and building sound, fair and clear basis in all its managerial dealings for all . Therefore, there is a must to pay attention to integrity and transparency as one of modern management concepts that public or private sector

organizations must implement due to its significant role in addressing many managerial problems that may arise in case this concept is not taken in consideration, such as managerial ambiguity as a result of laws and regulations ambiguity and the existence of managerial corruption .

4.Hypotheses of the study :

To achieve the objectives and elements of the problem of the study , the hypothesis was formulated as follows:

Ho1: There is no statistically significant relationship between regulations, laws and used procedures and transparency implementation extent in Jordanian government institutions.

Ho2: There is no statistically significant relationship between used information systems and transparency implementation extent in Jordanian government institutions.

Ho3:There is no statistically significant relationship between used communication methods and transparency implementation extent in Jordanian government institutions.

Ho4:There is no statistically significant relationship between the existence of managerial accountability and transparency implementation extent in Jordanian government institutions.

Ho5:There is no statistically significant relationship between employees participation level and transparency implementation extent in Jordanian government institutions.

5.Previous Studies :

-**Subai'i (2010)** study aimed to investigate government sectors in Riyadh commitment level of transparency implementation and attempting to determine obstacles that limit transparency and accountability implementation in government sectors. Study results showed that government sectors in the Kingdom of Saudi Arabia commitment of transparency implementation level is low. The study recommended that there is a need to raise control and judiciary agencies efficiency level by granting them sufficient powers, regulations and legislations updating related to managerial corruption issues, and e-government implementation to enhance transparency and accountability and to provide remote service .

-**Al-Tarawneh and Adhayleh (2010)** study aimed to investigate the effect of managerial transparency implementation at the level of managerial accountability in Jordan ministries .The study concluded that transparency and management accountability in the surveyed ministries implementation were medium .The study recommended that there is a need to enhance transparency concept in the six surveyed ministries , to enhance awareness among employees , information dissemination importance, and disclose the same easily by all employees

-**Norman et al., (2010)** study aimed to investigate the impact of transparency adoption on followers trust level in their head and their perception of his effectiveness in several organizations in the state of Colorado in the United States. The study concluded that leader transparency level impacts followers trust, and that management which deals with transparency in its relationship with external public has a good reputation. The study recommended that there is a need for using more transparent methods in dealing with followers in order to increase trust with heads Effectiveness.

-**Hung and Wong (2009)** study aimed to develop a model to analyze the inter-relationship between information transparency and protection customers digital privacy , from e-services providers perspective in Guangdong province in China. The study identified that there is a strong relationship between information transparency as a dependent variable and information and communication privacy and individual privacy as independent variables. *The study recommended that service providers need to review the method of providing services, company's information and the contribution importance in developing a more comprehensive that deals with digital privacy more than the three types (information, communication and individuals privacy).*

-**Seyoum & Manyak (2009)** study aimed to examine the impact of public and private transparency in attracting inward foreign direct investment to developing countries... The study results analysis showed that there is a significant positive relationship between private sector transparency and foreign direct investment.The study recommended the need to facilitate private sector transparency by hosted government and the need to provide accurate and clear information in order to provide adequate work environment for private sector.

-**Fairbanks, (2005)** study introduced a vision of transparency role in communication process in The Federal Government of American Agencies from communicator's viewpoint. The study recommended that there is a need to identify citizen interest fields regarding the information that must be provided by the government, the study also recommended the need to create an organizational culture that enhance transparency principle .

-**Mclvor, et al (2002)** study showed the Internet technology importance in achieving transparency in public sector organizations in six organizations in the United Kingdom, .The study concluded that the open systems of internet technology support cooperation and communication between organizational units internally and externally with local community in which it operates, in addition, Internet technology enables public sector

organizations to respond quickly to citizens needs.

Based on the abovementioned and due to lack and scarcity of Arabic and local studies that addressed this topic, this study is characterized by including five key aspects to measure transparency (business systems, communication methods, information systems, existence of managerial accountability and employees participation).

In addition, this study is one of few studies that addressed new concept of management concepts to investigate its implementation extent in an important sector that has a clear impact on Jordanian citizen daily life of that is the public sector.

6. Theoretical Framework :

6.1 Managerial Transparency: Concept & Importance

Transparency concept is deemed a continuous life and work approach to manage daily events. It is also a kind of work control. This concept is concerned in making issues transparent by providing information and eliminating information variation. The concept also means legislations clarity, easy to understand, stability, harmony with each other, objectivity, and information access easily in order to be available for all (Oliver, 2004).

Transparency importance stems from the following :

1-Transparency helps in all corruption forms fighting, because legislations transparency helps in removing obstacles, and procedures simplification, which enables in increasing the efficiency and performance effectiveness (Henriques, 2007).

2-Transparency contributes in information delivery easily in all directions, which leads to access to the open system in all organization dealings, thus providing a clear mechanism for accountability achievement (Vogelgesang,2009).

3-Transparency contributes in increasing employee's faith in their ability of impacting business results, and converts their interest from focusing on safety needs of and self-esteem achievement to pay attention to performance and production.

4-Managerial transparency has a significant role in organizations' development plans and managerial change success, since open organization which declares its future policies, plans and programs reduces employees change and development resistance in these organizations (Henriques,2007).

5-Managerial transparency enhances self-control principle, through employee's enjoyment of more autonomy in organizations that implement managerial transparency concept during performing their duties and job tasks.

6.2 Types of Managerial Transparency:

Managerial transparency can be divided into :

1.Internal transparency: internal transparency is represented by organizational culture existence extent in the organization that is able to provide healthy organizational climate at all managerial levels based on information availability and flow freely to all employees and employees' empowerment and participation in decision-making, credibility and trust between top management in the organization and employee's at all managerial levels. (Oliver,2004).

2.External transparency: it is represented by organization publishing accurate and detailed information and its provided services, the challenges and obstacles it is facing in performing such services. Therefore the organization is considered more transparent whenever it provides more correct information to external community which it deals with in addition to providing appropriate communication means for obtaining feedback (Berggren,2007).

3.The existence of applied control system on all: and this made through mutual control system between heads and followers(Svensson, Goran,2007).

4.Everyone's right to obtain information about the organization: this means flow of information in all directions, and the right of all organization dealers have an access to documents and papers reacted to their dealings (Breton,2007).

6.3 Basics of Transparency :

Transparency basics are as follows :

1.Managerial clarification: organization must disclose its procedures and management operations upon practicing all of its decisions (Toukhi, 2002).

2.Providing employees with information: providing all information to all employees regarding all organization policies and objectives

3.Employees empowerment to take decisions: that is employee's participation in problems solving and decisions making and taking, which lead to employee's creative thinking development and increase their responsibility.

4.Employee's financial transparency: The aim is clarification of employee financial position, through declaration of employee's financial liability.

6.4 Problems Facing Managerial Transparency :

Managerial transparency is facing some problems, which can be outlined as follows (Lozi, 2002) :

1-Duplication and confusion in development processes, which consequently lead to coordination loss between management bodies .

2-Implementation Continuation of routine and proceedings .Complexity

3-Information misinterpretation by users, which may be due to intended bias.

7. Study Methodology :

7.1 Study Method : This study is based on the descriptive analytical method.

7.2 Data Sources: It was relying on two types of sources of data collection:

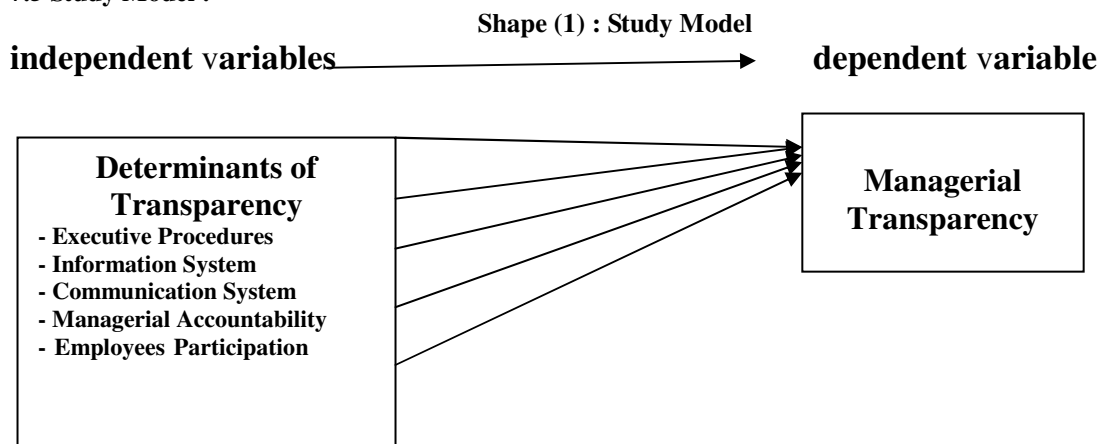
A-Secondary Data: it has been obtained through Arabic and English books and periodicals, formal reports, journals, thesis, and articles issued by official authorities.

B-Primary Data: to determine the extent of commitment in managerial transparency, we have been conducting a pilot study with some employees of sample Jordan government institutions , as well as with the directors of these institutions. the purpose of this pilot study is reviewing the dimensions of transparency. The second step is developing a questionnaire to collect the needed data from study population.

7.3 Study Population: Study Population consists of all employees in supervising jobs which including : the directors and heads of divisions in all public institutions in Jordan . According to public figures the Jordan public institutions reached to 108 in 2003 (prime ministry, <http://www.pm.gov.jo>).

7.4 Study Sample : All directors, deputies of directors & heads of divisions in governmental institutions was selected, and 300 questionnaires were distributed on study population. 260 questionnaires was recovered with response rate reached to 86.7%. convenience sample is selected.

7.5 Study Model :



7.6 Model Variables :

A. Independent Variable it is represented by determinants of transparency: executive procedures, information system, communication system, managerial accountability , employees participation measured by questions 1 to 45 as follow :

- Executive Procedures : Questions 1 to 10
- Information System : Questions 11 to 21 .
- Communication System : Questions 22 to 28 .
- Managerial Accountability : Questions 29 to 36 .
- Employees Participation : Questions 37 to 45 .

B. Dependent Variable : is Managerial Transparency measured by questions 46 to 60.

7.7 Statistical Analysis Techniques:

Descriptive statistics approaches had been used to describe study sample characteristics. Frequencies and percents used. Means and standard deviations were used to investigate study sample attitudes. ANOVA and t-test were also used to determine the relationship between the independents & dependent variables . Standard deviation and means were calculates for sample's responses, table below demonstrate the results.

8. Data Analysis & Hypothesis Testing

8.1 Data Analysis :

8.1.1 Study Instrument Reliability

Cronbach Alpha coefficient was used to measure study sample responses credibility of questionnaire

statements. This coefficient is based on measurement of questionnaire's statements internal consistency ability to give results compatible to respondent's responses towards questionnaire's statements questionnaire. Alpha can be interpreted as internal consistency coefficient between responses, therefore its value is ranging between (zero and 1), and Alpha coefficient accepted statistical value is (60%) or more in order scale credibility to be good and to generalize the results since Alpha value is (70.8%). The following table shows study variables reliability values.

Table No1 : Variables Reliability Values

Variable	Reliability Values
Executive Procedures	72.3%
Information System	91.1%
Communication System	80.4%
Managerial Accountability	77.1%
Employees Participation	65.5%

8.1.2 Sample's Distribution By Sex :

Results in table (2) show that males in study sample are more than females, amounting(167 =64.2%), while females were (93=35.8%) .This indicates that Jordanian women are still less than men in terms of having leadership positions.

8.1.3 Sample's Distribution By Age:

Table below indicates that the majority of respondents belonged to 41-50 years age group (54.7%) of total sample. , while the age group (more tha50) years ranked the second (24.6%), the age group (31 – 40) years amounting 16.5%, while age group less than 30 years percentage was (4.2%), This indicates that the targeted group was Jordanian government institutions and ministries officials group .So an employee needs time to be in such positions .

8.1.4 Sample Distribution By Qualification :

Table above results indicates that the majority of study sample have bachelor's degree, totaling (184 =70.8%), followed master's degree holders (21.1%), then diploma holders (6.9%), Ph.D. holders were (1.2%). In general, study sample holds relatively high educational qualifications

8.1.5 Sample Distribution By Years of Experience:

Table above shows that the highest percentage was for those who have more than 20 years (146=56.2%), followed by 11 to 20 years experience (37.7 %,) while 5 to 10 years experience group percentage was (6.1%) of the total study sample. This indicates that the study sample respondents have long practical experience.

Table No 2 : Variables Reliability Values

Variable	Categories	Frequency	%
Gender	male	167	64.2
	female	93	35.8
	Total	260	100
Age	Less than 30	11	4.2
	31- 40 years	43	16.5
	41-50 years	142	54.7
	More than 50 years	64	24.6
	Total	260	100
Educational Level	diploma	18	6.9
	bachelor's degree	184	70.8
	master's degree	55	21.1
	Ph.D	3	1.2
	Total	260	100
Experience	Less than 5 years	-	-
	5-10 years	16	6.1
	11-20 years	98	37.7
	More than 20 years	146	56.2
	Total	260	100

8.1.6 Study Questions Discussion & Analysis:

The study introduced a number of questions that are directly related to transparency topic, since it tried to

answer questions based on collected and analyzed data .

First: Transparency implementation commitment extent in executive working procedures:

Table (3) shows transparency implementation extent in executive work procedures represented by paragraphs below stated in the questionnaire where means and standard deviations sample's responses were calculated .Paragraphs level and importance were determined with respect to each other based on responses mean, so through the table the following can be inferred :

Data in Table (3) indicates that questionnaire paragraphs have high degree of importance, where their means are more than (3.00), this means that there is an agreement on all questionnaire statements for the first variable that is related to transparency implementation extent in executive work procedures .The highest importance level was for paragraphs, (1,4, 6,10), since the highest means of such paragraphs were more than (4.000), and this indicates strongly agreement level regarding that the used legislation, laws and regulations are clear, and not contradicting each other, and that Jordanian institutions issue circulars and decisions which are not inconsistent with laws and regulations and they perform people transactions easily and simply. The ninth paragraph in the questionnaire which states that executive work procedures are characterized by fairness and justice for all was of low level of importance compared with the rest questionnaire paragraphs. In general, study results indicate that there is a transparency implementation commitment in executive working procedures in Jordanian government institutions .

Table No.3 : Mean & S.D of First Hypothesis

No	Sentence	Mean	S.D	Ranking
1	laws and regulations are clear.	4.1462	.97546	4
2	laws and regulations help to do the people transactions easily.	3.1577	1.13310	8
3	Laws and regulations are applying on all people.	3.2385	1.14443	7
4	laws and regulations are not contradicting each other.	4.1577	.96369	3
5	There is a continuous revision for laws and regulations in manners of new trends.	3.0923	1.16212	9
6	Jordanian institutions issue circulars and decisions which are not inconsistent with laws and regulations.	4.3538	.88629	2
7	laws and regulations are clear for all employees.	3.7077	1.06141	6
8	Jordanian institutions perform people transactions easily and simply.	3.7962	1.11188	5
9	executive work procedures are characterized by fairness and justice.	2.7154	1.15404	10
10	People Transactions finished easily.	4.3962	.98286	1

Second: Transparency implementation commitment extent in Information System

Table (4) shows transparency implementation extent in used information system which are represented by the paragraphs below stated in the questionnaire where means and standard deviations sample's responses were calculated .Paragraphs level and importance were determined with respect to each other based on responses mean so through the table the following can be inferred:

Data in Table (4) indicates that questionnaire paragraphs have high degree of importance; this means that Jordanian government institutions provide information to all without exception. In addition, information system is adequate for work nature and helps in simplifying work procedures, and also helps in explaining works in Jordan governmental institutions .This is shown by importance degree of above questionnaire paragraphs (14,16, 18, 19). The above questionnaire paragraphs (20,21) also showed medium degree of importance since its mean is higher than (3). so this indicates that there is coordinated and tidy obtained information and there is some secret information which are not disclosed to all. Paragraph (15) showed low level compared with other paragraphs since it showed that Jordanian government institutions do not update their information system continuously and permanently .

Table No.4 : Mean & S.D of Second Hypothesis

No	Sentence	Mean	S.D	Ranking
11	Information system is clear .	4.2654	.94785	3
12	Information system is valid .	3.5654	1.15563	9
13	Information system is precise and provide information in suitable time .	3.7615	1.20041	7
14	information system is adequate for work nature.	4.2000	0.94970	5
15	information system is modernizing continuously.	2.9077	0.98988	11
16	information system helps in simplifying work procedures.	4.4846	.78828	1
17	Information system helps in solving problems .	3.7346	1.02984	8
18	information system helps in explaining works.	4.2308	0.99837	4
19	Jordanian government institutions provide information to all without exception.	4.4654	0.88026	2
20	there is coordinated and tidy obtained information.	3.8769	0.93425	6
21	there is some secret information which are not disclosed to all.	3.5192	1.18697	10

Third: Transparency implementation commitment extent in Communications System

Table (5) shows transparency implementation extent in used communication system represented by the paragraphs below stated in the questionnaire where means and standard deviations sample's responses were calculated .Paragraphs level and importance were determined with respect to each other based on responses mean so through the table the following can be inferred :

Questionnaire paragraphs related to communications systems have different degree of importance. Table above shows that paragraphs (24,25,27) showed low degree of importance , this indicates weakness of clear communications systems between top management and other managerial levels , and weak use of modern technical means to activate communication system in Jordanian government institutions. Paragraphs (23,26, 28) showed medium degree of importance since its mean is higher than (3)., this indicates the excellence of communications system in Jordanian government institutions in fast., and that communication level between Jordanian government institutions is satisfactory, Paragraph (15) showed low level compared with other paragraphs since it showed that Jordanian government institutions does not update their information system continuously and permanently.

The study results indicates that paragraph (22) related to the availability of open channels of communication with Jordanian government institutions with citizens ranked the first, and this indicate that there is a clear interest from Jordan government and its various institutions in obtaining feedback and providing information to citizens .

Table No.5 : Mean & S.D of Third Hypothesis

No	Sentence	Mean	S.D	Ranking
22	There are open communication channels with clients.	4.1731	.93662	1
23	There are open communication channels with other governmental institutions.	3.7077	.85149	2
24	There are clear communications systems between top management and other managerial levels.	2.9923	1.11844	5
25	There are a clear communication system among different managerial levels within institution .	2.3769	1.39367	6
26	communications system in Jordanian government institutions are fast.	3.0269	1.01497	4
27	use of modern technical means to activate communication system.	2.3115	1.32945	7
28	The necessity of feed back to activate the communications systems in institution.	3.1692	.82564	3

Fourth: Transparency implementation commitment extent in Managerial Accountability

Table (6) shows transparency implementation extent in used managerial accountability represented by paragraphs below stated in the questionnaire where means and standard deviations sample's responses were calculated. Paragraphs level and importance were determined with respect to each other based on responses

mean so through the table the following can be inferred :

Questionnaire paragraphs related to managerial accountability were of different degrees of importance. The results above show that paragraphs (29. 32.36) were of high importance degree, and this indicates that used management accountability mechanisms are clear for all employees and documented, and heads in Jordanian government institutions have sufficient power in placing punishment. The study results showed that paragraphs (30, 33, 35) are of medium degree of importance, and reflect the availability of mechanisms declared managerial accountability for all, the stability of these mechanisms and is not based on personal interpretations, and that employees have sufficient knowledge and adequate of managerial punishments. However, paragraphs (31.34) showed a low level of importance, since their mean are less than (3), which indicates weak integrity and fairness of managerial accountability mechanisms in Jordanian government institutions, and also weak decisions interpretation and clarification issued by the management.

Table No.6 : Mean & S.D of fourth Hypothesis

No	Sentence	Mean	S.D	Ranking
29	management accountability mechanisms are clear for all employees and documented	4.3769	.85889	1
30	availability of mechanisms declared managerial accountability for all	3.6154	.85546	5
31	There are integrity and fairness of managerial accountability mechanisms	2.7154	1.22858	7
32	management accountability mechanisms are documented	4.2038	1.29775	2
33	the stability of these mechanisms and is not based on personal interpretations	3.7308	1.07473	4
34	decisions interpretation and clarification issued by the management	2.0423	1.02580	8
35	employees have sufficient knowledge and adequate of managerial punishments	3.1808	.58456	6
36	heads in Jordanian government institutions have sufficient power in placing punishment.	4.0615	.76359	3

Fifth: Transparency implementation commitment extent in Employees Participation

Table (7) shows transparency implementation extent in employees participation represented by the paragraphs below stated in the questionnaire where means and standard deviations of sample's responses were calculated. Paragraphs level and importance were determined with respect to each other based on responses mean so through the table the following can be inferred :

The majority of questionnaire paragraphs related to employee's participation were of low importance degree. Tithe above table shows that the mean of the paragraphs (37, 38, 39.40, 41.42) is less than (3), and this indicates that Jordanian government institutions does not involve their employees in decision-taking process, and works are performed by one team spirit, and they do not encourage employees to create and offer suggestions. The table above also shows that Jordanian government institutions does not encourage their employees to express an opinion in problems solving, and they do not care to listen to employees and their needs through periodical meetings.

However paragraphs (43.44) were of medium degree of importance, and this indicates that Jordanian government institutions accept views and suggestions of institutions related to provided services, they also accept opinions of any entity without bias. Paragraph (45) was the only paragraph in this variable of high degree. It indicates that Jordanian government institutions accept citizen's views and suggestions related to provide services.

Table No.7 : Mean & S.D of fifth Hypothesis

No	Sentence	Mean	S.D	Ranking
37	Top Management shares their employees in decision-taking process.	2.4538	1.24653	7
38	works are performed by one team spirit.	2.9308	.97211	4
39	institution encourages employees to create and offer suggestions.	2.5000	1.60477	5
40	institution encourages their employees to express an opinion in problems solving.	2.4577	1.24046	6
41	Top Management listens to employees and their needs through periodical meetings.	2.0654	1.23634	9
42	institution Meet the needs of the enterprise demands of employees at work	2.1192	1.02348	8
43	institution accepts views and suggestions of institutions related to provided services	3.7077	.86499	2
44	institution accepts opinions of any entity without bias	3.6692	.75989	3
45	Institution accept citizen's views and suggestions related to provide services.	4.2077	.66572	1

8.2 Hypotheses Testing :

HO1:There is no statistically significant relationship between regulations, laws and used procedures and transparency implementation extent in Jordanian governmental institutions.

Simple regression test was used to test this hypothesis where calculated significant level of (F) test amounting (zero) has been compared with significant level of the test as a whole in this hypothesis at significant level (0.05). It is clear that the calculated significant is less than the tabulated significant ,therefore the first null hypothesis is rejected which states that there is no relationship between used regulations, laws and procedures and transparency implementation extent in Jordanian government institutions ,so the alternative hypothesis is accepted, which suppose the existence of such relationship .

Table No 8: significant level of (F) test for the first hypothesis

Results of null hypothesis	significant level	F	Std. Error of the Estimate	R Square	R
<i>Rejected</i>	0.00	103.3	0.2468	0.283	0.535

- the level of significance of the test as a whole 5%.

The researcher also used gradual step wise analysis to investigate the most effective independent variables in the first hypothesis from statistical point of view on dependent variable (transparency) .The reached found that the seventh paragraph in the hypothesis which indicates that any changes in executive work procedures are explained to all employee is the most effective variable . It was also found after statistical package to identify the most effective data on the dependent variable and busing Enter method it was clear that that there are four ineffective variables from a statistical point of view on the dependent variable according to the comparison of the significant calculated level for these variables, that is (1,2,3,8) , while the rest of variables were effective from statistical point of view.

By referring to study variables that reflect this hypothesis and by using mean, it is clear that the most important variables in this hypothesis from sample's perspective were: used legislations, laws and regulations are clear and the used laws and regulations are not contradicting each other, and circulation issuing are made without contradicting with laws and regulations, and all citizens transactions are performed easily and simply.

HO2: There is no statistically significant relationship between used information systems and transparency implementation extent in Jordanian government institutions.

To test this hypothesis calculated significant level of (F) test amounting (zero) has been compared with significant level of the test as a whole in this hypothesis at significant level (0.05). it is clear that the calculated significant is less than the tabulated significant ,therefore the second null hypothesis is rejected which states that there is no relationship between the used information systems and transparency implementation extent in Jordanian government institutions ,so the alternative hypothesis is accepted, which suppose the existence of such relationship .

Table No 9 : significant level of (F) test for the second hypothesis

Results of null hypothesis	significant level	F	Std. Error of the Estimate	R Square	R
<i>Rejected</i>	0.00	26.44	0.278	0.89	0.305

- the level of significance of the test as a whole 5%.

The researcher also used statistical package to investigate the most influencing data on dependent variable. By using Enter method it was clear that that there are three ineffective variables from a statistical point of view on the dependent variable according to the comparison of the significant calculated level for these variables , that is (12,20,21) , while the rest of variables were effective from statistical point of view .It was found after conducting gradual step wise analysis to test and find out the most effective independent variables in the second hypothesis from statistical point of view on dependent variable (transparency) , where it was found that paragraph (17) in the hypothesis , which suggests that information system helps in problems solving is the most influential variable from a statistical point of view.

By referring to study variables that reflect this hypothesis and by using mean, it is clear that the most important variables in this hypothesis from sample’s perspective were: used information systemic clear and used information systems is adequate and hips in work procedures simplification and also helps in providing information for all without exception, and clarification easily Jordanian government institutions works.

HO3: there is no statistically significant relationship between used communication methods and transparency implementation extent in Jordanian government institutions

To test this hypothesis calculated significant level of (F) test amounting (zero) has been compared with significant level of the test as a whole in this hypothesis at significant level (0.05). it is clear that the calculated significant is less than the tabulated significant ,therefore the third null hypothesis is rejected which states that there is no relationship between the used communication methods and transparency implementation extent in Jordanian government institutions ,so the alternative hypothesis is accepted, which suppose the existence of such relationship .

The researcher also used statistical package to investigate the most influencing data on dependent variable. By using Enter method it was clear that that there are two ineffective variables from a statistical point of view on the dependent variable according to the comparison of the significant calculated level for these variables , that is (22,27) , while the rest of variables were effective from statistical point of view .It was found after conducting gradual step wise analysis to test and find out the most effective independent variables in the third hypothesis from statistical point of view on dependent variable (transparency) , where it was found that paragraph (26) in the hypothesis , which suggests that communication system in Jordanian government institutions is the most influential variable from a statistical point of view.

Table No 10: significant level of (F) test for the third hypothesis

Results of null hypothesis	significant level	F	Std. Error of the Estimate	R Square	R
Rejected	0.00	10.50	0.2865	0.34	0.194

- the level of significance of the test as a whole 5%

By referring to study variables that reflect this hypothesis and by using mean, it is clear that the most important variables in this hypothesis were paragraph (22) which was the only paragraph that it has high mean according to its importance from sample's study perspective and indicates Jordanian government institutions have open communication channels with citizens .

HO4: There is no statistically significant relationship between the existence of managerial accountability and transparency implementation extent in Jordanian government institutions.

To test this hypothesis calculated significant level of (F) test amounting (zero) has been compared with significant level of the test as a whole in this hypothesis at significant level (0.05). it is clear that the calculated significant is less than the tabulated significant ,therefore the fourth null hypothesis is rejected which states that there is no relationship between the existence of managerial accountability and transparency implementation extent in Jordanian government institutions ,so the alternative hypothesis is accepted, which suppose the existence of such relationship .

Table No 11: significant level of (F) test for the forth hypothesis

Results of null hypothesis	significant level	F	Std. Error of the Estimate	R Square	R
<i>Rejected</i>	0.00	4.63	0.28947	0.14	0.133

- the level of significance of the test as a whole 5%

The researcher also used statistical package to investigate the most influencing data on dependent variable. By using Enter method it was clear that that there are four ineffective variables from a statistical point of view on the dependent variable according to the comparison of the significant calculated level for these variables , that is (32,33,35,36) , while the rest of variables were effective from statistical point of view .It was found after conducting gradual step wise analysis to test and find out the most effective independent variables in the fourth hypothesis from statistical point of view on dependent variable (transparency) , where it was found that paragraph (30) in the hypothesis , which suggests that used managerial accountability mechanisms are disclosed to all in Jordanian government institutions is the most influential variable from a statistical point of view.

By referring to study variables that reflect this hypothesis and by using mean, it is clear that the most important variables in this hypothesis were paragraphs (29, 32, and 36) which indicate that used managerial accountability mechanisms in Jordanian government institutions are clear and documented and heads in these institutions have the sufficient power to place punishment.

HO5: There is no statistically significant relationship between employees participation level and transparency implementation extent in Jordanian government institutions.

To test this hypothesis calculated significant level for (F) test amounting (zero) has been compared with significant level of the test as a whole in this hypothesis at significant level (0.05). it is clear that the calculated significant is less than the tabulated significant ,therefore the fifth null hypothesis is rejected which states that there is no relationship between the employees participation level and transparency implementation extent in

Jordanian government institutions ,so the alternative hypothesis is accepted, which suppose the existence of such relationship .

Table No 12: significant level of (F) test for the first hypothesis

Results of null hypothesis	significant level	F	Std. Error of the Estimate	R Square	R
<i>Rejected</i>	0.00	0.875	0.29157	0.03	0.58

- the level of significance of the test as a whole 5%

The researcher also used statistical package to investigate the most influencing data on dependent variable. By using Enter method it was clear that that there are three ineffective variables from a statistical point of view on the dependent variable according to the comparison of the significant calculated level for these variables , that is (38,39,41) , while the rest of variables were effective from statistical point of view .It was found after conducting gradual step wise analysis to test and find out the most effective 1 independent variables in the second hypothesis from statistical point of view on dependent variable (transparency) , where it was found that paragraph number (45) in the hypothesis , which suggests that Jordanian government institutions accept people views and suggestions in the provided services is the most influential variable from a statistical point of view.

By referring to study variables that reflect this hypothesis and by using mean, it is clear that the most important variable in this hypothesis was paragraph number (45) which is the only paragraph that have high mean according to its importance from sample viewpoint.

9. Results Discussion & Recommendations :

9.1 The Results:

This study showed transparency implementation extent in Jordanian government institutions, since the study concluded the following results:

- 1.The results showed that Jordanian government institutions implement transparency in executive working procedures, since used legislation, laws and regulations clear and help in performing citizen's transaction easily and simply.
- 2.The results showed that legislations and regulations in Jordanian government institutions are not contradicting each other, and reviewed constantly to keep pace with changes and new developments.
- 3.The results also show that executive work procedures in Jordanian government institutions are not characterized by fairnee and justice for all.
- 4.The results showed that information system in Jordanian government institutions is clear, credible and helps in work procedures simplification and explains organization's work procedures.
- 5.The results also show that information system in Jordanian government institutions is not updated continuously, and also showed that there is some confidential information which are not disclosed to all .
- 6.The study showed that Jordanian government institutions have open communication channels with people and with various Jordanian government institutions , in addition , feedback benefits in increasing the their communications systems effectiveness
- 7.The study showed that communication system is poor between top management and employees Jordanian government institutions employees, and there is weakness in communication system availability between all levels of management in Jordanian government institutions. In addition the study showed that Jordanian government institutions had poor use of modern technical means to activate communication system.
- 8.This study showed that managerial accountability mechanisms in Jordanian government institutions are clear for all employees , and also documented and fixed and do not depend on personal interpretations .The study showed that work heads have sufficient authority place punishment
- 9.The study showed that there is weakness in integrity and fairness in used procedures in managerial accountability, and there is a continuous weakness in decisions interpretation process issued by top management.
10. The study showed that Jordanian government institutions accept people views and suggestions regarding the provided servicers, but they do not encourage employees to make decisions and work as one team. In addition, they do not encourage their employees to express an opinion for solving problems, and do not care to listen to their employees views and their needs through periodical meetings.

9.2 The Recommendations:

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

1. Jordanian government institutions have continue in transparency implementation in all of their operation works , and exert more effort and to keep up with new changes to provide clear legislations, laws and regulations that help in performing people transaction easily and simply .
2. It is necessary that Jordanian government institutions should deal honestly and fairly with all institutions, departments and individuals relevant with their daily work, so they must provide fairness and justice in executive work procedures and used procedures in managerial accountability process.
3. Jordanian government institutions must provide clear communication system between top management and their employees on one hand, and between all managerial levels on the other hand. It is also necessary to use new technical means to activate their communication systems
4. Jordanian government Institutions must update their information system continuously and provide all information for all, and continuously interpret decisions issued by top management for all relevant parties, whether organizations or individuals.
5. Jordanian government Institutions should encourage their employees to participate in decision-making and show opinion, and activate periodical meetings and listen to their employee's views and needs, as well as keen to encourage work as a team.

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