



Effective Accountability Model of Public School Principals

Marzie Ghanbari Mobarake¹, Saeed Rajaepour*², Seyed Ali Siadat³

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Abstract

The study aimed to investigate effective accountability among public school administrators and identify a model for achieving it. A qualitative phenomenological research method was used, with an applied purpose. Data was collected through semi-structured interviews with 20 experts in the field of school principal accountability. Participants were selected using purpose-based sampling and saturation law principles. Qualitative data analysis involved three stages of open coding, axial coding, and selective coding, using stepwise methods and analytical techniques. Six inclusive themes emerged as constituting the effective response pattern of school administrators: financial dimension (major benefits, financial justification), moral dimension (moralism, education), cultural dimension (organizational culture, employee culture, culture society), administrative dimension (administrative structure, accountability process), strategic dimension (transformationism, responsive leadership), and educational dimension (organizational, individual). Overall, the study provides insight into how school administrators can be held accountable effectively.

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1. Ph.D. Candidate of Educational Administration, University of Isfahan, Isfahan, Iran.

2. Associate Professor, Department of Educational Administration, Faculty of Educational Sciences, University of Isfahan, Isfahan, Iran.

*Correspond Author: Email: s.rajaipour@edu.ui.ac.ir

3. Professor, Department of Educational Administration, Faculty of Educational Sciences, University of Isfahan, Isfahan, Iran.

Introduction

The evolving global landscape, characterized by social, legal, economic, and technological advancements, has prompted organizations to reevaluate their management styles and adopt novel approaches and procedures. Indeed, organizations have transitioned to more transparent and democratic management practices (Argon, 2015, p. 926).

The success of any educational institution depends on its leadership, and effective, purposeful, and developed management is necessary to achieve academic goals. Good investment in both human and material resources is key to achieving goals with minimal effort, cost, and time. Administrative accountability has been a topic of interest to thinkers and politicians due to fundamental transformations in various fields, including education (Al-Rahmaneh, 2022). Performance indicators can facilitate better planning, information management, more transparent accountability, and auditing of academic centers (Hosseini Largani and Mojtazadeh, 2021). Effective implementation of the accountability management system in education requires viewing students as active participants in the educational process, teachers as educators, managers, and leaders, and academic units as human resource models responsible for society (Sandu et al., 2014).

Educational organizations today face criticism from society and public opinion due to the constant changes and complexities of the world. Education and formal education systems are social systems that interact with other institutions and social systems, and their

success depends on correct participation and interaction with transparency in accountability (Fazel et al., 2021). Vian (2020) presented a model showing how transparency and participation can make accountability possible. Education is a central factor in any country's social, economic, cultural, and political development, as observed in developed societies where efficient and effective education is crucial. Examining fundamental challenges is key to achieving an efficient educational system, schools, and proper use of opportunities and resources. Educational organizations and schools are held accountable by society and governments for fulfilling their responsibilities, offering quality academic programs, research results, and coordinating programs with societal needs. Koppell (2005) proposed five elements of accountability- transparency, religion, control, responsibility, and accountability- and explained how each dimension is considered in defining an accountable organization (Atmadja and Saputra, 2018).

Stakeholders place considerable attention on the duties and responsibilities of educational center and school managers, particularly with regard to their response to these responsibilities. School principals have numerous obligations and responsibilities. According to Paletta (2019), the role of school principals is evolving, making them educational leaders who play a critical role in driving change. The position of school principals becomes especially challenging when they attempt to manage government accountability systems (Paletta, 2019, p. 381).

Managers are expected to handle an array of historically unprecedented activities, ranging from employee rights to academic engagement. School principals are under constant pressure to report and provide accountability to various stakeholders, including governments, boards of directors, staff, parents, student unions, community groups, etc. (Perry and McWilliam, 2007).

Schools are complex organizations that require principals to make choices and decisions from multiple possible options. These choices involve considering limitations and possibilities within the political and social environment where schools operate. Principals analyze the priorities, limitations, and climate conditions determined by various political dimensions to make informed choices (Ball, 2016; Bonyasad et al., 2017). Therefore, principals are expected to be fully aware of their responsibilities and accountable for fulfilling school goals established by societal expectations.

Argon (2015) examined the perspectives of teachers and supervisors on the accountability of school principals. This study is qualitative research that has received approval through an integrated design. The sample consisted of 56 individuals, comprising 42 teachers, 11 supervisors, and 3 deputies, from elementary schools in the Mekz region of Bolu Province, Turkey, during the 2012-2013 school year. Data analysis involved content analysis and qualitative data digitalization techniques. The research findings indicate that teachers and supervisors share a common understanding of accountability and agree that all individuals employed in the educational institution should be

held responsible for their professional duties. Further, it is argued that school principals should be held accountable not only to their superiors but primarily due to their duty to fulfill their responsibilities accurately and in compliance with legal requirements. There is a belief that accountability fosters a positive school environment. However, it is argued that school principals in the Turkish education system do not exhibit the necessary attributes of accountability perfectly.

In their study titled "Milwaukee Voucher-School Leaders' Views on Accountability: What Are They, and Why Do They Matter?", Ford (2016) utilized original research data to examine the perceptions of private school principals regarding accountability within traditional educational programs. This study reveals that school principals' perspectives on accountability are shaped by three factors: the school's reliance on government funding, its academic achievements, and the principals' personal opinions on regulations and laws. The findings pertain to research on how perceptions and frameworks of accountability impact organizational activities and performance for both organizations and their stakeholders.

Ball (2016) conducted a study titled "How Elementary School Principals Manage Accountability Expectations" to examine the strategies employed by elementary school principals in Ontario to handle various accountability expectations. The researcher's conceptual framework was developed around seven accountability systems that impact principals' work: bureaucratic, ethical, political, professional, market, legal, and

performance-based. The demands placed on elementary school principals are influenced by multiple factors, including government policies, school board plans, and the principals' own priorities in meeting their schools' needs. These factors shape principals' expectations in their role. There is a growing prevalence of unwritten regulations in schools, which are established by the school board and the Ministry of Education. The additional tasks impact the performance of certain elementary school principals and may potentially increase the time they allocate to their jobs. Principals experience tension due to conflicting expectations of accountability and their own perceived priorities. This study demonstrates that elementary school principals employ strategies and supports to meet bureaucratic accountability requirements while also considering the ethical accountability aspects that align with the specific needs of their schools.

In their study titled "Accountability and Control in American Schools," Ingersoll and Collins (2017) recognized the teacher accountability movement as a significant and contentious educational reform. From this perspective, teachers with low teaching quality are the elementary cause of inadequate school performance. The absence of accountability and control in schools significantly contributes to the issue of low-quality teachers and their teaching. This research supports the reform movement by advocating for centralized control of schools and increased teacher accountability as the solution. The article argues that the prospect of teachers' accountability has overlooked key resources and forms of

organizational accountability and control in schools.

In a study titled "How do school leaders respond to the growing intrusiveness of accountability policies?", Pilata (2019) examines how school leaders react to the expanding influence of accountability policies. The researcher highlights the evolving role of school principals, emphasizing their significance as agents of change and educational leaders. The role of school administrators becomes challenging when they attempt to manage government accountability systems. The study conducted in Italian schools demonstrates that school leaders can enhance school improvement by neutralizing potential bureaucracy and embracing the concept of the school as a professional learning community when implementing accountability systems. Authentic educational leadership is essential for effectively managing the risks and contradictions associated with accountability systems in schools.

In a study titled "How Principals Use a New Accountability System to Promote Change in Teacher Practices: Evidence From Italy" by Palette et al. (2020), the authors investigated how new management strategies in the area of accountability impacted the effectiveness of schoolteachers. This study utilized quantitative data collected from an experimental study conducted in Italian elementary and secondary schools and analyzed them using the structural equation method. The findings suggest a positive indirect correlation between leadership and changes in teachers' response methods. This study demonstrates that principals significantly contribute to the

development of organizational capacity for school improvement through the implementation of self-evaluation and accountability mechanisms. Furthermore, it seems that fostering shared leadership among teachers plays a crucial role in facilitating educational transformation and enhancing teachers' dedication to enhancing their professional competencies. This study highlights several key aspects: the significance of promoting principals' leadership in fostering learning, the need for a balanced approach in evaluating performance and establishing accountability systems for principals, and the importance of enhancing the distribution of leadership within schools.

School principals may represent the most crucial component of educational systems to enhance school improvement and effectiveness.

While the impact of principals on education is well-documented (Day et al., 2016; Gumus et al., 2016; Hitt & Tucker, 2016; McCarley et al., 2016; Mousavi et al., 2016), a more pressing question is how they can create an effective organizational and professional environment for teaching and learning. Policymakers are increasingly focused on transforming the educational system to enhance students' creative thinking, given the significant changes in educational tools, approaches, and global trends. Therefore, there is a growing need to continuously improve the education system by implementing an accountability system for managers (Mehrbanhilal et al., 2021).

The negative consequences of a lack of accountability are numerous and include destroying national and organizational resources, increasing

administrative inefficiency and additional bureaucracies, low efficiency of assets, expanding government powers beyond their responsibilities and not meeting people's expectations, lack of logical and structural connection between the level of accountability of government employees and their employment status, complex laws and regulations, ignorance of information by the country and people, slow and unhealthy circulation of information, and performing some non-essential tasks (Ranson, 2003). Ranson emphasizes that the processes governing accountability are no longer considered an important tool or element in the system but rather constitute the system itself.

Elmore (2005) highlights that accountability is always an important part of how schools function. Linn (2003) defines accountability as a shared responsibility for improving education beyond teachers and students and includes school principals, the parent community, educational researchers, and policymakers. According to Erichsen and Reynolds (2020), accountability involves a wide range of stakeholders who share the responsibility for improving the quality of education.

The role of primary school principals has undergone significant change compared to the past (Spiro, 2013). Previously, principals were responsible for overseeing the school site, providing supervision to staff, addressing parents' concerns, and managing student behavior. Their main responsibilities were limited to issues such as books and lessons, and as long as the school's physical location was good and clean, and there were no complaints from unhappy parents, teaching and learning were considered to be happening well.

In general, if principals performed their duties well, they were thought to be successful.

Today, principals are paying more attention to minor issues in elementary schools, such as maintaining the condition of plants and ensuring a satisfied parent community. The responsibilities and accountability of managers have become more complicated. Due to accountability, the role of managers has become increasingly complicated and critical. They are expected to respond to the specific academic, social, and emotional needs of different students, maintain effective communication and support for families, ensure a safe school environment by following health and safety regulations, monitor the implementation of multiple policies and initiatives, review various parameters of collective agreements for representative unions in schools, promote ongoing professional learning, and act as instructional leaders and support staff members (Ball, 2016).

According to supporters of accountability, it is an essential ingredient for an effective school system, especially when coupled with policies of school autonomy and parental choice (Hanushek et al., 2013; OECD, 2013). OECD-PISA data shows that school autonomy works better in terms of student achievement when accountability systems are available (Hanushek et al., 2013). Studies on the effects of accountability systems in the United States show increased math results at the eighth-grade level in states with stronger accountability (Loeb & Strunk, 2007).

Research has shown that school principals act as mediators between schools and external accountability systems because their perceptions of external policies interact with their

beliefs and influence their leadership styles. When principals' attitudes toward state and local policies are positive, their school teachers tend to view them as stronger leaders (Louis & Robinson, 2012). Other studies also confirm the role of principals in internalizing external accountability demands and using them to strengthen and maintain internal accountability or collective responsibility for student learning (Knapp & Feldman, 2012). Effective management and leadership in schools, along with efficient accountability systems, are vital components of a successful education system built on serving students (Knapp & Feldman, 2012).

Effective monitoring and prevention of abuses of authority and power can improve services and enhance client satisfaction. However, the current situation in Iran reveals several problems and issues in the field of managers' accountability in government organizations and departments, including schools. The employees and managers of these organizations often lack consideration for client satisfaction, and there is no comprehensive plan to handle people's requests. Additionally, the existing supervisory mechanisms lack sufficient power and guarantee of implementation, and their independence is uncertain, jeopardizing transparency and accountability in Iran's administrative system.

Several efforts have been made in English-language literature to promote and develop knowledge on school principal accountability. Furthermore, the history of education transformations in Iran after the Islamic Revolution demonstrates various educational reforms and changes across different

sectors, such as curriculum revisions, modifications in the roles and skills of managers and human resources in the education system, changes in educational management and leadership, and structural reorganization. However, there has not been enough research on the accountability of school principals in Iran, and only a few studies have examined the accountability of higher education principals (Abbaspour et al., 2019).

If managers are selected correctly and according to their professional management qualifications, they will have a better performance in school management and thus help to improve the school's, organizational health. (Meymari & Ghorooneh 2023)

Since we currently lack such a model in the Iranian educational system, developing and validating the accountability model of elementary school principals to the beneficiaries is of great importance. Elementary school principals often experience ambiguity and confusion due to the absence of a clear model outlining their responsibilities and accountability upon accepting the position of school management. Compiling and validating the accountability model of elementary school principals has multiple benefits. It not only aids the principals in understanding their mission but also informs the beneficiaries of school principals. Indeed, by obtaining information on the spectrum, scope, and level of accountability of elementary school principals, beneficiaries can assert their demands and, thus, take measures to prevent corruption and deficiencies in the educational systems.

This study was conducted to answer the following question regarding the accountability of elementary school principals: What is the suitable

accountability model for elementary school principals? What are the dimensions of the accountability model?

Method

The present study employs a qualitative and exploratory research design. The grounded theory approach has been adopted, utilizing theme analysis method within the paradigm model and employing structural-interpretive modeling. The research field comprised experts in education and management. The sample size for this study included 20 management professionals. A purposeful sampling approach was employed to select participants for the study. Semi-structured interviews were then conducted with principals and experts. In order to ensure the validity and reliability of the interviews, two methods were employed: participant review and non-participating expert review. The data was analyzed using thematic analysis, following the paradigm model and employing structural-interpretive modeling. This analysis was conducted in three stages: open coding, axial coding, and selective coding, using MAXQDA 18 software.

In order to collect data, a semi-structured interview was conducted with a clear framework and structure involving both open and closed questions that the researcher could modify as needed. This qualitative data collection tool facilitated direct communication with interviewees, allowing for the clarification of any ambiguities and obtaining their views. To confirm the validity of the interview, content validity was used and involved soliciting input from professors, management experts, and high-ranking education officials at the regional and provincial levels. The reliability of the interview was checked using the agreement coefficient.

The qualitative data was analyzed using content analysis, which involved three stages: open coding, axial coding, and selective coding. This process was done manually by the researcher to extract the response components of school principals. The main unit of analysis for both open and axial coding was concepts. During the detailed data analysis, ideas were developed through the researcher's labeling of live codes from the participants' interview transcripts or according to their common usage. Following the guide provided by Corbin and Strauss (2011) regarding open and axial coding, the interview text was separated into elements with messages inside lines or paragraphs to extract open codes in the first stage. In the next stage, these concepts were placed in larger categories. Finally, the categories were classified into big conceptual categories.

In the second stage, axial coding was used to determine the main category. This involved creating organizing themes by grouping and connecting the descriptive codes obtained from the first stage into related categories, resulting in a total of 47 basic themes. Using an inductive approach, the researcher connected these codes based on their knowledge and theoretical literature to identify the categories extracted from the interviews. These categories were then used to create organizing and inclusive themes in the following parts. In the third stage of data analysis, an overarching theme was assigned to the organizing themes obtained in the previous stage based on subject literature and theoretical sensitivity. A network of themes was then drawn. The demographic characteristics of the interviewees are presented in Table 1.

Table 1. Demographic characteristics of the interviewees

Row	Job	Age	gender	Education	Career history (years)
1	Faculty member	35	Man	Specialized doctorate in educational management	4 years
2	Faculty member	58	Female	Specialized doctorate in educational management	24 years
3	Principals	50	Man	Ph.D. in educational management	31 years
4	Faculty member	38	Female	Specialized doctorate in educational management	5 years
5	Faculty member	36	Female	Specialized doctorate in educational management	13 years
6	Teacher	52	Man	Specialized doctorate in educational management	33 years
7	Faculty member	58	Man	Specialized doctorate in educational management	35 years
8	Principals	64	Man	Specialized doctorate in educational management	35 years
9	Principals	43	Female	Specialized doctorate in educational management	14 years

10	Faculty member	45	Man	Specialized doctorate in educational management	18 years
11	Faculty member	53	Female	Ph.D. in educational management	15 years
12	Principals	38	Female	Ph.D. in educational management	12 years
13	Teacher	42	Man	Ph.D. in educational planning	10 years
14	Principals	52	Female	Master of Educational Management	21 years
15	Principals	47	Female	Master of Educational Planning	18 years
16	Member of scientific prodigies	62	Man	Specialized doctorate in educational management	28 years
17	Principals	48	Female	Master of Educational Management	19 years
18	Faculty member	63	Man	Specialized doctorate in educational management	23 years
19	Principals	52	Man	Master of Educational Planning	18 years
20	Faculty member	39	Female	Specialized doctorate in educational management	5 years

Findings

As mentioned in the interviews, 59 basic themes, 13 organizing themes, and 6 comprehensive themes were obtained.

Table 2. Basic to overarching themes obtained from the interviews

Overarching theme	The theme of the organizer	Basic theme
Financial dimension	Macro benefits	Considering Societal interests
		Fair development and progress
		Financial transparency
		Financial support toward accountability
	Financial justification	Effectiveness and improvement of school performance
Strategic dimension	Transformationalism	Enhancement of decentralized decision-making
		Recognition of the challenges associated with transforming schools
		Transformation in the school
		In-service training for personnel
		Learning from the experience of successful and advanced countries
		Making the educational system more efficient

	Responsive leadership	Establishing macro-policies for accountability		
		Motivating teachers		
		Monitoring qualification		
		Integrating supervision and technology		
		Forming a think tank		
		Using technologies		
		Ensuring performance accountability		
Moral dimension	Moralism	Attention to Islamic values		
		Dysfunctional culture		
		Support for and empowerment of principals		
		Organizational ethics		
		Social ethics		
	Promotion of community and school morals			
	Education	Specialized training		
The culture of using technology				
Cultural dimension	Organizational culture	Hierarchical rules		
		Distribution of power based on appointment		
		Formalism		
	Employee culture	Enhancing personnel specialization		
		Enhancing personnel Political awareness		
	Society culture	Adopting a culture of accountability		
Cultural changes in society				
Educational dimension	Organizational	Reconciliation of governing relations with relationships delegation of authority		
		Division of work and description of duties		
		Centralized decision making		
		Applying supervision		
		decentralization of authorities		
	Individual	Communication with colleagues		
		Clarifying The role of personnel		
		Feeling satisfied and happy		
		Improving human relations to eliminate inequality		
		Selection of people based on benefit		
		Skilled human resources		
		Communication with others		
		Being accountable		
		Using competent and experienced human resources		
		Trust in schools		
		Mutual respect between people		
		Relationships based on moral standards		
		Administrative dimension	Administrative structure	Existence of legal structures
				Informing personnel about school regulations
Issuing licenses				
Coordination between different units				

	Accountability process	Acceptance of responsibility
		Reporting process
		Independence of decision making
		Commitment about performing responsibilities

Financial dimension

The overarching theme that emerged from the analysis was the result of two organizing themes: macro interests and economic justification. The first organizing theme included basic themes related to securing society's benefits, equitable development, progress, financial transparency, and financial support in the direction of accountability. The second organizing theme included basic themes related to effectiveness, improving school performance, and selecting managers based on expertise gained. For instance, participant *IN-M-01*, who was part of the productivity category cluster focused on providing the benefits of society, believed that education should strive to create a better life for everyone and not just be a resource provider for the upper classes of society. Meanwhile, participant *INM-07*, part of the productivity category cluster focused on effectiveness and improvement of school performance, stated that an effective school achieves proper performance in all aspects and advances others' experiences.

Strategic dimension

The overarching theme that emerged from the analysis was the result of two organizing themes: transformationalism and responsive leadership. The first organizing theme included basic themes related to accepting decentralized

decision-making, pathology, transformation in school, in-service training, learning from the experience of successful and advanced countries, making the educational system more efficient, and determining macro policies for accountability. The second organizing theme included basic themes related to motivating teachers, monitoring competence, integrating supervision and technology, forming a think tank, using technologies, and performing accountability to achieve responsive leadership. For instance, participant *IN-M-04*, who was part of the organization management category cluster focused on the use of technologies, highlighted how some schools in the country lack technical facilities, and most teachers do not have the necessary motivation and knowledge to produce or use electronic content. This suggests a need to provide teachers with the necessary skills to prepare content to effectively integrate new technologies into education. Meanwhile, participant *IN-M-06*, part of the organization management category cluster focused on forming a think tank, emphasized the importance of having a decision-making team in schools, including people who can form a think tank and use the useful experiences of school personnel to make informed decisions.

Ethical dimension

The overarching theme that emerged from the analysis was the result of two organizing themes: moralism and

education. The first organizing theme included basic themes related to paying attention to Islamic values, ineffective culture, supporting and giving authority

and power to the manager, organizational ethics, social ethics, and promoting community and school ethics. The second organizing theme included basic themes related to education, specialization, and culture in using technology. For instance, participant *INM-02*, who was part of the basic principles category cluster focused on specialized training, highlighted the need to start specialized training earlier in schools and close off students' specializations to determine their stable course. This suggests a need to prioritize specialized training and improve the educational system's structure to better support student success. Meanwhile, participant *IN-M-06*, part of the basic principles category cluster focused on supporting and giving authority and power to the principal, emphasized the importance of empowering the school principal and providing necessary support to deal with inefficient forces within the organization. This is critical to addressing educational problems and improving students' technology and behavior compared to school work.

Cultural dimension

The overarching theme that emerged from the analysis was the result of three organizing themes: organizational culture, employee culture, and society culture. The first organizing theme included basic themes related to hierarchical rules, distribution of power based on appointment, and formalism. The second organizing theme included basic themes related to non-specialization and politicism. The third organizing theme included basic themes related to acceptance and responding to cultural changes in society. For instance, participant *IN-M-02*, who was part of the content features category cluster focused on politicism,

emphasized how political problems have severely damaged the school and educational system of the country, becoming a chronic disease over several decades. This highlights the need for solutions that address these deep-seated issues. Meanwhile, participant *IN-M-01*, part of the organizational characteristics category cluster focused on hierarchical rules, highlighted how the school's focus is more on issuing regulations to solve tasks for higher authorities, rather than achieving lofty educational goals. This suggests a need to prioritize the educational mission of schools and ensure that hierarchical rules do not overshadow this goal.

Educational dimension

The accountability model for primary and secondary school principals includes educational, personal, and organizational characteristics. The educational dimension focuses on academic characteristics, while the personal dimension emphasizes communication with colleagues, the role of people, feelings of satisfaction and happiness, improving human relations to eliminate inequality, selecting people based on benefits, skilled human resources, communication with others, accountability, using experienced human resources, independence, trust in schools, mutual respect between individuals, relationships based on moral standards, and security and peace. The organizational dimension includes matching governing relationships with relationships, delegation of authority, division of job description, centralized decision-making, exercise of supervision, and centralization of power. For instance, participant *IN-M-07*, who was part of the personal characteristics cluster focused on trust

in schools, highlighted how trust from the community is crucial for successful schools. Based on the structure of the school and educational system, humane and ethical behavior has a more significant impact on schools than mechanical and emotional behavior, improving the quality of the learning efficiency process. Meanwhile, participant *IN-M-01*, part of the individual characteristics cluster focused on feelings of satisfaction and happiness, emphasized how education and upbringing aim to create a sense of pride and pleasure in individuals, making everything else a means and a tool to achieve this goal.

Administrative dimension

The administrative dimension of the accountability model for elementary school principals includes the administrative structure, which focuses on the existence of legal structures, licensing, and coordination between different units, and the accountability process, which focuses on accepting responsibility, reporting processes, and decision-making independence.

Participant *IN-M-07's* comments regarding accountability for elementary school principals highlight the importance of coordination between different units to successfully implement schools on a large scale. The participant also emphasizes the challenge of obtaining licenses for natural schools, which can be critical in establishing educational quality and registering the school. This suggests a need for reliable bodies to facilitate the licensing process and support those in charge of school affairs who may face various challenges.

Discussion

With this study, the researcher arrived at the network of themes

after reviewing the themes, making adjustments, and applying different types of classifications. The diagram below illustrates the key components and themes of factors and strategies that enhance the accountability of elementary school principals. The effective factors in increasing the accountability of elementary school principals include the overarching themes of *administrative, financial, educational, strategic, ethical, and cultural* aspects.

The accountability system is a crucial issue in all work environments. Accountability is a fundamental principle that should be considered alongside other principles such as stability, responsibility, justice, transparency, participation, commitment to the legal system, legitimacy, and measurability. It should be proposed and implemented at various levels within the organization. Accountability enhances officials' decision-making quality. Furthermore, it ensures the preservation of democratic principles, rules, and values by acknowledging the people's right to engage in governmental decisions, programs, and objectives. These advancements and values are also present in the education system. The purpose of accountability in education is to enhance student progress by improving the quality of education and educational activities. It also involves assessing the extent to which organizational goals are

achieved through accountability mechanisms. Enhancing administrative accountability can optimize school resource allocation and enhance overall school

performance. Based on the data analysis results, the final model for principals' accountability in the current research is as follows.

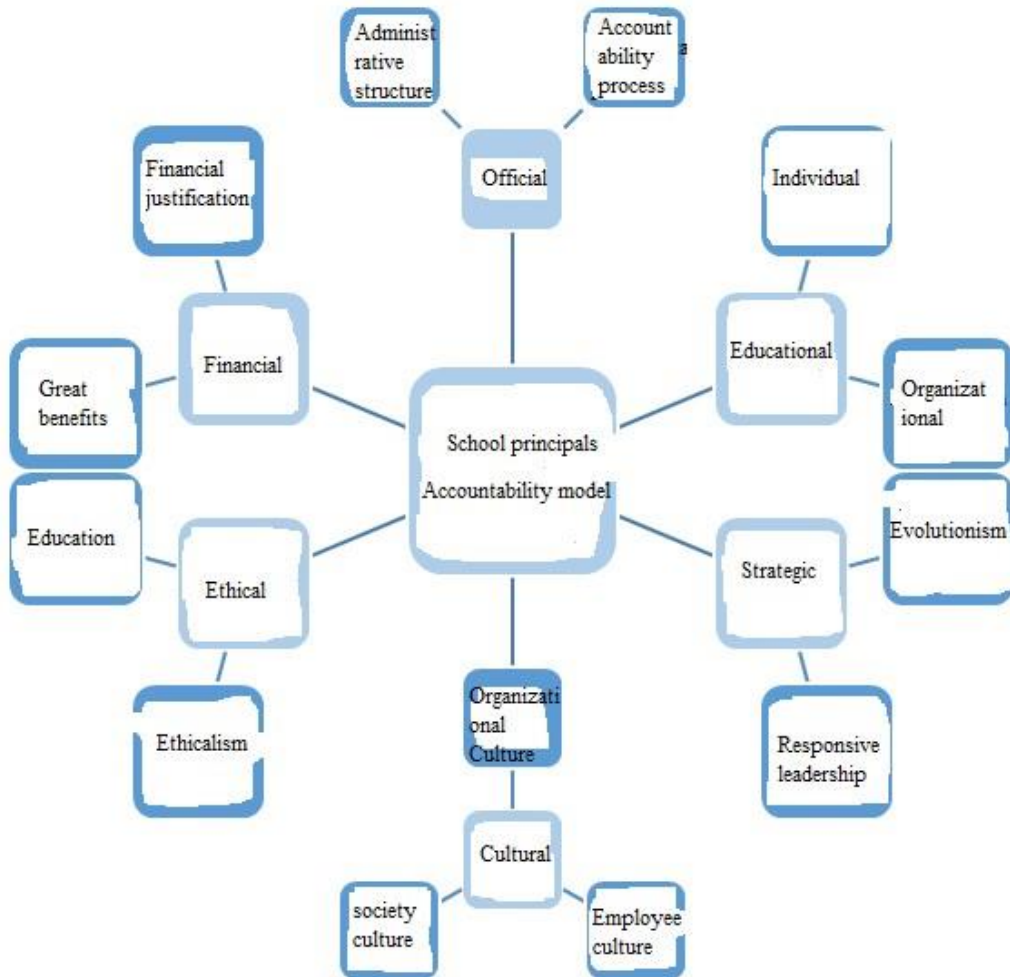


Figure 1. Effective accountability model of school principals

The purpose of this research was to investigate the effective accountability model of public school principals. The analysis of interviews with participants revealed six inclusive themes: *financial* (major benefits, financial justification), *ethical* (moralism, education), *cultural* (organizational culture, employee

culture, community culture), *administrative* (administrative structure, accountability process), *strategic* (transformations, responsive leadership), and *educational* (organizational, individual). These themes were formed based on 189 interpretative codes collected from the

initial data. After screening and homogenizing the themes, 59 basic themes were identified. As qualitative research is researcher-oriented work, the researcher's role in enriching the results was significant. The researcher initially acquired basic themes and then categorized and divided them into similar categories to achieve organizing themes. Subsequently, the text of the interviews was repeatedly referred to, ensuring that the themes were complete, and theoretical saturation was achieved. The theme network was drawn based on the conducted interviews and obtaining suitable answers for each question. The theme network of school principals' accountability components was based on a specific process, including basic themes, organizing themes, overarching themes, and relationships between them.

The results of this research indicate that the effective accountability model for school principals is complex and encompasses various individual, organizational, and social dimensions. To achieve a comprehensive model of effective accountability, it is essential to consider all these dimensions, and accountable administrators must be mindful of educational, strategic, cultural, ethical, financial, and administrative considerations. These findings align with Jensen's (2001) perspective on managers'

Ball showed that effective management of accountability expectations involves using strategies and supports to fulfill bureaucratic accountability expectations while respecting moral accountability aspects relevant to the contextual needs of schools. This aligns with the present study's emphasis on considering various dimensions of effective accountability models for school principals.

accountability, where he identifies five dimensions of accountability. Organizational accountability refers to specific activities, results, consequences, and characteristics of individuals and groups responsible within the organization. Ethical accountability concerns how public affairs officials adhere to society's moral principles. Legal accountability pertains to how public officials in public organizations comply with laws and regulations. Financial accountability relates to how public officials manage monetary resources effectively. Performance accountability refers to how public affairs officials meet elected politicians' goals and expectations set out in public policy.

The findings of this study are consistent with Ball's (2016) research on how elementary school principals manage accountability expectations. Ball's conceptual framework was based on seven different accountability systems that can affect managers' work: bureaucratic, ethical, political, professional, market, legal, and performance-based. He found that primary school principals face multiple accountability demands from various sources, including government policies, school board plans, and their own school needs.

Additionally, incorporating these dimensions into leadership practices, such as professional learning communities, can promote school improvement by reducing potential bureaucratic capacity and promoting a shared organizational vision of the school.

The lack of a codified and comprehensive model of effective accountability for primary school

principals has led to ambiguity and confusion regarding their responsibilities and stakeholders. As a result, compiling a comprehensive accountability model for primary school principals is essential to clarify their mission and inform stakeholders of their responsibilities. This will enable beneficiaries to follow up on their demands in line with the legal scope and prevent corruption and shortcomings in the educational system.

The results of this research can serve as a guide for primary school principals, particularly novice principals, who may lack knowledge of the framework, scope, and extent of their responsibility to stakeholders, leading to numerous issues. By relying on the findings of this research, principals can better understand their duties and respond effectively to stakeholders' demands.

Moreover, these research findings can also improve stakeholders' knowledge and awareness of the scope and level of accountability for primary school principals. When beneficiaries have a correct understanding of primary school principals' level of accountability, they can pursue their demands accurately, preventing work inefficiency, corruption, and law-breaking in the education system.

Creating the necessary conditions for effective accountability mechanisms in public schools requires implementing appropriate policies and interventions while providing the necessary resources to implement these policies. This

requires policymakers and policy implementers' serious determination to respond properly to beneficiaries' needs and society's demands. Making public school principals accountable also requires fostering a demanding culture in beneficiaries who demand their rightful requests with appropriate solutions and monitor their performance.

However, it should be noted that using these mechanisms to create a culture of accountability takes time and requires attention to cultural, political, social, economic, and contextual factors. It is not enough to simply implement these mechanisms; more attention needs to be paid to the requirements for successful implementation.

The present research provides valuable insights into public school managers' accountability mechanisms and experts' perceptions and attitudes regarding this subject. Still, its generalization requires considering the specific fields and conditions of individual schools and educational institutions. To obtain more comprehensive information about solutions to making public school principals accountable, it is necessary to investigate other actors' perspectives, such as students, teachers, and parents. Therefore, this study can serve as an initial framework for further investigations and similar studies.

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Author 1 Name: Marzie Ghanbari

Email: M.gh. Mobarake 6456 @ Gmail.com

Ph.D. Candidate of Educational Administration, University of Isfahan
, Isfahan, Iran.



Author 2 Name: Saeed Rajaepour (corresponding Author)

Email: S.rajaipour @ edu.ui.ac.ir

Associate Professor, Department of Educational Administration,
Faculty of Educational Sciences, University of Isfahan, Isfahan,
Iran.



Author 3 Name: Seyed Ali Siadat

Email: S.a.siadat @ edu.ui.ac.ir

Professor, Department of Educational Administration, Faculty of
Educational Sciences, University of Isfahan, Isfahan, Iran.

