Identifying and Explaining the Components of the Accountability of Public Sector Organizations in Islamic Republic of Iran

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Abstract

Accountability of public sector organizations is one of the basic elements linking state and society. In addition, it represents developing of efficient and democratic state. Accordingly, this research is aimed to identify and explain the components of the accountability of Public Sector Organizations in I.R.I. The research method is applied and sequential mixed method (qualitative-quantitative). In this sense, developing model has been done qualitatively by grounded theory. Model testing has been done by confirmatory factor analysis through LISREL software. Sampling in the qualitative part has been done through snowball method and 10 academic experts of public administration were interviewed. Furthermore, 250 persons of executives and experts from the Ministry of Health and Medical Education have been selected randomly for validating the developed model. According to these results, components of accountability of government agencies include three components: transparency, responsiveness and compliance. Finally, some suggestions for developing the components of accountability in the public sector organizations (government agencies) have been presented.

Keywords: Government agencies, Accountability, Transparency, Responsiveness, Compliance.
Introduction
The concept of accountability holds government and society together like glue (Hodge and Coghill, 2007). Accountability is one of the hallmarks of modern and democratic governments. In governments that are not accountable in relation to their actions, mistakes and decisions to the people, democracy remains in the maxim (Bovens, 2005). The understanding of accountability can be changed from changing experience (Gibbon, 2012). The organizations have been created as hand-made of human in order to achieve valuable results, results that require a lot of human activities, these results are different due to the nature of the organizations and the values that consider. Because in many modern societies value of public sector organizations is providing services to citizens, hence, accountability to citizens has been considered by senior managers of these organizations. Thus, accountability in the public sector can be considered a necessity of democratic systems. Without accountability of government agencies, the essence of democracy cannot be accomplished (Sarker & Hassan, 2010).
In our country, in the context of accountability of the overall policies such as administrative reform, the civil service management, the development programs of the country have been formulated and communicated. Most of these policies insist on greater accountability in the public sector. However, to achieve a coherent framework for accountability in these organizations, there is a significant gap in the public sector. Since, one of the fundamental rights of people is awareness, mainly at the age of communication and knowledge-based society, obviously, in the meantime, awareness and information and accountability to the people is the first and most fundamental right of the people.

In order to contribute to the reduction of this gap, the present study considers this issue that what accountability components are as one of the most important values governing the conduct of public affairs in Iranian governmental bodies. Identifying the components can help to develop a firm basis for formulating and applying comprehensive accountability pattern in public sector organizations of Iran.

Research background
Conceptology of accountability
One of the reasons of this ambiguity and conceptual diversity is that accountability is basically a concept. In other words, the term accountability is originating from the Anglo-Normandy not Anglo-Saxon (Dubnick, 2000). Accountability is rooted in the concept of accounting and historically and literally it is near to the word accounting and its literal meaning is administrative office. According to Dubnick (2002) the root of its contemporary dates back to the reign of William I and the Norman conquest of England in the years after 1055 AD. In decades after 1055 AD, during the kingdom William I, he made an order according to which all wealthy people and landowners provide a list of their own properties and assets and swear in the loyalty towards the King. Special agents of King who were called secretary or bookkeeper, made a report of assets and properties of landowners in land registration book. In the early twelfth century, this type of system has been evolved and carried out as more focused inspections. In this system, landowners were responsible to provide a list of their own properties every six months or annually that led to create an accountability system to centralized monarchy (Bovens, 2007, Dubnick 2002, Page 3, 6). This is the special historical root of accountability that caused the lack of equivalent right
meaning for it within European languages such as French, Portuguese, Spanish, German and Dutch (Harlow, 2002, 14-15; Dubnick, 2002; Mulgan, 2003).

**Types of accountability in the public sector**

Types of accountability in the public sector can be classified into four categories: political, legal, organizational and professional. Table (1) shows four types of accountability. In this table, accountability is presented in terms of both the governance source (internal and external) and the degree of independence (low and high) (Romzek, 2000, 23).

Organizational accountability; refers to governance within an organization. In this type of accountability which is based on superior and inferior relationships, managers monitor the performance of employees who often have little power. Direct governance and periodic review of performance, are clear examples of organizational accountability.

<table>
<thead>
<tr>
<th>Governance source</th>
<th>Legal</th>
<th>Political</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Organizational</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional</td>
<td></td>
<td></td>
</tr>
<tr>
<td>External</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Table 1. Types of accountability

In addition, Formulating regulation, institutional directives, and other governance mechanism that limits authority of employees, are among this type of accountability.

Judicial accountability involves external governance of performance that aims to match the performance with the judicial requirements and the basic rules. The judicial accountability has been established on stewardship-agency relationships. The question is whether an agent meets the expectations of steward? This accountability is carried out often through special procedures such as legislative governance, financial and program audits and external inspections to address employment complaints.

Professional accountability; in this accountability the standard performance source is personal judgment of employee while in political accountability this source is others not the person. In professional accountability systems, the autonomy of people are somehow retained to make decisions and their performance are judged by professional norms, personal beliefs and gained experiences by them.

Political accountability; in this type of accountability, managers respond to the requirements of the political authorities, i.e. the electorates, as well as other interest groups and political institutions; in other words, political accountability is the governance of owners of organizations on performance of managers (Campbell, 1993, 112).

In each of the four types of accountability, values and behavioral expectations are specially emphasized. Table (2) shows types of accountability in terms of emphasized values and behavioral expectations:
<table>
<thead>
<tr>
<th>Type of accountability</th>
<th>Emphasized value</th>
<th>Behavioral expectations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational</td>
<td>Efficiency and productivity</td>
<td>Obeying organizational orders</td>
</tr>
<tr>
<td>Judicial</td>
<td>Law enforcement</td>
<td>Obedience of rules outside of organization</td>
</tr>
<tr>
<td>Professional</td>
<td>Specialized knowledge</td>
<td>Respecting judgment and specialized knowledge of people</td>
</tr>
<tr>
<td>Political</td>
<td>Accountability</td>
<td>Accountability to the owners of the organization (people, Parliament)</td>
</tr>
</tbody>
</table>

Table 2. Accountability systems in terms of values and behavioral expectations (Romzek, 2000, 37).

**Advantages and disadvantages of extravagance in public accountability**

Public accountability may be a good thing, but extravagance in the implementation of public accountability will lead to accountability dilemma (Behn, 2001, 11-13) or the accountability paradox (Dubnick, 2003, 31). In fact, there is an inherent tension between accountability and effective performance and if there is extravagance in public accountability, the functions listed will become malfunctions. See table below (Bovens, 2005a).

<table>
<thead>
<tr>
<th>Advantages</th>
<th>Disadvantages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Democratic control</td>
<td>Violence of law</td>
</tr>
<tr>
<td>Integration</td>
<td>Process-oriented</td>
</tr>
<tr>
<td>Recovery</td>
<td>Conservatism</td>
</tr>
<tr>
<td>Legitimation</td>
<td>Increasing expectations</td>
</tr>
<tr>
<td>Handling</td>
<td>Making spacegoat</td>
</tr>
</tbody>
</table>

Table 3. Functions and malfunctions of public accountability

**Functions of accountability**

1. *Accountability as a control means* (O'Donnell, 1998; Schedler, Diamond & Plattner, 1999): Most Governments exist in situations and givern in a context where they must accountable to increasing demands of citizens, organizations, institutions and uncertainties of mass media. To this end, government is responsible to meet its needs and explanation and justification of its proceedings and decisions for citizens, institutions of civil society and media. In this situation, accountability is considered as means to control government and officials.

2. *Accountability as a guarantee to use public resources correctly* (Grary & Jenkins, 1993; Anechiarico & Jacobs, 1994; Morgan & Reynolds, 1997; Dubnick, 2003; Ambos, 2000; Miller, 1998; Borneman, 1997): One of main aspects of accountability is to ensure people that officials do not deviate from rules and values in deployment and efficient use of public resources. Therefore, MPs elected by people supervise the application of public resources in legislatures.

3. *Accountability as means for improving governmental services* (Dubnick, 2005; Gray And Jenkins, 1992): Governance on the power and guarantee of correct use of public sources often remind of negative and punitive aspects of accountability while accountability refers to
improvement and development of governmental services. This aspect of accountability is considered as a kind of learning process (Faghihi, 2001, 55-56).

Some others refer to more fundamental functions of accountability and believe that accountability leads to create or increase the legitimacy for officials of organizations and governmental intuitions. This becomes more important when confidence in government is diminished. In this situation, this part of accountability function will be reflected and represents its importance (Pharr & Putnam, 2002; Dalton, 2004; Dongan, 2005).

Additionally, accountability results in filling the gap between authorities and people by creating transparency (Aucoin & Heintzman, 2000, Page 49, 52; Danaifard & Anvari Rostami, 2007; Piotrowski & Rosenbloom, 2002).

Harlow (2009) believes that accountability acts as means to realize participation and closer relationship between agent and steward and finally social and political integration. Some others believe that accountability provides the context for the emergence of good and democratic government as a social means. For example, accountability of managers and officials to elected agents of people, political sectors, voters and media is the main method to get feedback from people and is the beginning of public control and public governance (March & Olsen, 1995, 141/181; Mulgan, 2003). Storm and Lupia state that accountability is considered as reinforcing factor of stewardship agency relationship in democratic systems (Storm, 2000, 2003; Lupia, 2003). Piotrowski et al believe that adherence to accountability is one of the main criteria in democratic political systems.

Some scholars of political sciences know the existence of institutions and civil organizations like NGOs and non-profit institutions as accountability mechanisms that lead to balance political systems and also emergence of informal control systems (Fisher, 2004, 506/507; Braith, 1997).

Increasing recognition and perception of people about proceedings of government bodies and relationships between three forces is one of the main functions of accountability and on this basis, Arjeris & Shawn (1978) name this function as an institutionalized capacity for learning.

Meijer & Schillemans stabilize fundamental functions of accountability and prevention of insecurity of political systems in world today, because the existence of civic groups and independent external evaluations by independent groups and civic and citizen-centered groups lead to provide feedbacks to politician and decision makers and also increase their legitimacy (Meijer & Schillemans, 2006; Schillemans, 2008). Marc Bovens and colleagues state main functions of accountability in a form of three approaches:

**Democratic approach**: this approach refers to actions and proceedings of government in the chain of delegation (Barbaries, 1998).

**Institutional approach**: refers to a role and function of accountability in fighting against corruption and prevention of its emergence in organizations and government bodies and also clarification of government affairs.

**Educational approach**: it emphasizes the increase of efficiency in order to achieve predetermined goals and promises made and finally the increase of effectiveness of government.

**Dysfunctions of accountability**:

**Accountability Dilemma**: Many managers and officials of public organizations complain about the multiplicity of control mechanisms in order to make these organizations accountable and remark that they deal with a collection of rules and regulations to make
government and public organizations and their managers accountable and these rules and control mechanisms require to be controlled and managed. A huge part of these mechanisms can be seen in executive force in particular which includes high levels of concerns (Day & Klein, 1987, 33,34; Curtin, 2007; Arnulf & Wincott, 2002; Bergman & Damgaard, 2000; Papadopoulos, 2007; Benz, 2007).

In addition, the formation of new patterns of ruling like multi-level and networked rulings and also hybrid add to these difficulties and complexities, because new political systems and public organizations require the formation and development of legal, control systems and modern accountability relationships (Martin, 1997).

Inconsistency of accountability: All pundits agree that more accountability necessarily does not lead to better and more favorable performance. They believe that different procedures of accountability by which public managers are trying to justify their own decisions and proceedings for various institutions and this leads to decrease the operational capacities and also creativity and innovation. This is when the survive and sustainable development in world today requires efficiency and benefiting from scarce sources and creativity in implementing duties and missions (Halachmi, 2000; Jos & TomPkins, 2004; Dubnick, 2005).

Trap of accountability: Some refer to this issue that sometimes managers are forced to hold meetings because of requirement of stakeholders and those who are looking forward for their accountability and during these meetings are evaluated while these meetings necessarily does not lead to better performance of managers or improvement of public goods and services quality and also processes and their decisions. Therefore, scholars call this a trap of accountability because it may change the basis of accountability from real performance to mutual and unjustifiable dialogues during these meetings (Thiel & Leeuw, 2003; Meyer & Shaugnessy, 1993).

Mutual reactions – defensive and hostile actions: Some believe that the existence of accountability relations and adherence to its requirements leads to form mutual reactions and defensive and hostile actions. Accordingly, officials and those who are looking for their accountability deal with internal and informal conflicts and these hostile and irrational behaviors cause the stereotyped reactions and limitation of rational and constructive behaviors and based on it more people think about keeping their position and doing retaliating behaviors (Pollitt, 2003).

These conflicts reach their climax that changing, vague, irrational and strongly political behaviors of managers of some public organizations are evaluated with fully logical and objective measures. Because of it, defensive measures in accountability relations are established among officials and hose looking for their accountability. As far as some scholars believe that public managers spend half of their time to explain and justify of measures they did and spend their rest of time to give a reason for measures they did not do and this leads to have high amount expenditures (Hart & Willy, 2006).

Methodology
The present study is an applied research because the results can be used to improve and develop accountability in public organizations. In terms of data type, it is sequential mixed method (qualitative-quantitative) in which developing model has been done qualitatively by grounded theory. Model testing has been done by confirmatory factor analysis through LISREL software.
Population and sample
The population refers to a specific set of participants that have common characteristics or experiences (Newton, 2003 quoted by Mayfield, 2008). The population of the research in the qualitative phase consists of experts in the field of public administration in the country's academic community through snowball method and 10 academic experts of public administration were interviewed. Furthermore, 250 persons out of 780 executives and experts from the Ministry of Health and Medical Education have been selected randomly for validating the developed model.

Data analysis
According to the research where mixed method (qualitative - quantitative) is used, analysis has been done in two parts: First, extraction process of defining components of accountability in government agencies in Iran were provided using grounded theory and then confirmation of model has been done using quantitative method and is expressed with confirmatory factor analysis.

A) Model extraction qualitatively
Glaser and Strauss (1967), the inventors of strategy of grounded theory state that sometimes cannot explain world using theories. The fundamental basis in this method is moving from data to theory. This method is based on collecting, observing and comparing data that ends in hypotheses and then theory can be formed.

Grounded theory is one of the qualitative research methods and its main purpose is to express social processes and providing the theory (Streubert & Carpenter, 2003). This approach is used to explain phenomena process in the social context and the purpose of method is to generalize results from specific observation to a more comprehensive theory. A theory which is grown in daily life of people the same way hidden in the term “grounded” (Byrne, 2001).

Grounded Theory is considered as a method to create theory from data. This method is the best method to explore social processes and structure and processes of mind. Accordingly, the first key work of researcher is to explore new methods to give meaning to social world. Second, the purpose of analyzing creation of a theory means providing a formal framework to understand the phenomenon under study. This theory should be grounded by field data not being imposed. In other words, fundamentally grounded theory is a method to analyze the data, not a technique to collect data (Houman, 2006). Steps of grounded theory are presented by Strauss and Corbin in the following order:

1. Open coding: open coding is part of the analysis in which data related to the phenomenon under study are named and categorized by scrutiny. In this step, data are grouped into the separate parts and examined carefully to find the similarity of and differences.

2. Axial coding: in this step, researcher does the axial coding process by thinking about different perspectives on the issue and finding links between them.

3. Selective coding: in this step, the categories are refined and eventually during this process, the theoretical model emerges.

According to this procedure, the key points first extracted and for each point a certain code is determined and then by comparing the codes, some codes which refer to a common aspect of a phenomenon are examined and will gain a title as concept, then some concepts of one or more issues are embodied in the form of a theory.
In the following, there is an example of open coding and summary of results of other steps obtained from interviews with experts are provided in the table (4).

**Open coding, axial coding and selective coding**

1. **Open coding: An example of the initial codes**

Participant (1): responsive organization in my opinion is an accountable organization. An organization responsible for the well-being of clients and stakeholders for accountability requires full transparency and openness in all organizational processes and the performance. If the beneficiaries of organization realize the transparency in the process, certainly call such an organization accountable and its organizational performance will be trusted by all agents within and outside the organization. This management and delivering optimal function correctly makes clear organizational weaknesses and shortcomings and finds the way to resolve them.

Participants (2): Without a doubt, I can think an undeniable role for a responsive organization and accountable organization should consider satisfying clients with true use of its sources. Generally, organizations and more than that the philosophy of emergence of social services is to provide social services to all citizens is a society and social justice as an important element in the mission of organization and plays an essential role for it. For this reason, customer satisfaction and gaining their rights are one of the main features of responsive organization in my opinion. Accountable organization also should ensure that the citizens and stakeholders should have the opportunity to criticize the authorities and performance of organization.

Participation of (3): One of the most important features of responsive organization must be explained is to have the mission and corporate goals. These goals and missions must be provided completely for the whole organization while having full familiarity; these objectives take place institutionally in the organization. After having clear goals and mission it is clear that an organization can be known accountable toward the performance and the amount of achieving organizational goals and mission and in this regard organization will be accountable.

2. **Axial coding**

<table>
<thead>
<tr>
<th>Main categories</th>
<th>Sub-categories</th>
</tr>
</thead>
<tbody>
<tr>
<td>Having honesty</td>
<td></td>
</tr>
<tr>
<td>Having precision in processes</td>
<td></td>
</tr>
<tr>
<td>Transparency in all performances of organization</td>
<td></td>
</tr>
<tr>
<td>The shortness of report provided to beneficiaries</td>
<td></td>
</tr>
<tr>
<td>Determining specified goals</td>
<td>Transparency</td>
</tr>
<tr>
<td>Prevention from abuse of sources intentionally or unintentionally</td>
<td></td>
</tr>
<tr>
<td>Obtaining the consent of clients in each organization</td>
<td></td>
</tr>
<tr>
<td>Realization of rights of clients</td>
<td></td>
</tr>
</tbody>
</table>

Table 4. Transparency of axial coding

In the following, final method of conceptualization of data obtained from interviews with experts that are considered as findings of research.
Table 5. Formulation of accountability components in the public organizations in Islamic Republic of Iran

B) Quantitative test of model

In this study, in order to analyze obtained data from samples and evaluate the explaining effect of indexes and components from first and second order factor analysis was used based on structural equation modeling with the help of LISREL software. In other words, the confirmatory factor analysis is used in two stages: the first stage, how and the rate of effect of each identified index on the components were evaluated and at the second phase, how and to what extent of the effect of each component on explaining accountability of public organizations of Iran were evaluated. The results of this analysis is shown in Figure 1.
Since the hypothesis testing is done at confidence level of .95, the numbers are significant that are not between 1.96 and -1.96. Fitness index of model shows the appropriateness of measuring model of related variables; Root mean square error of approximation (i.e. .058) is less than .08 and greater than .05. Also based on this model the effect of predicted relations is significant, because he value for all is greater than 1.96. P-value is .0000 and less than .05.

As shown in Table 4, indexes of triple component of accountability in public organizations have a significant explaining effect because significance number obtained is out of absolute value of 1.96. The results of the second order factor analysis confirmed the explaining effect of components on formulation accountability in public organization. The results of first and second order confirmatory factor analysis are expressed in able (6).

<table>
<thead>
<tr>
<th>Transparency of public organizations in Iran</th>
<th>Indexes of accountability</th>
<th>Standard coefficient</th>
<th>Significance number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Having honesty</td>
<td>0.23</td>
<td>10.22</td>
</tr>
<tr>
<td></td>
<td>Being clear in processes</td>
<td>0.23</td>
<td>10.20</td>
</tr>
<tr>
<td></td>
<td>Transparency in all performances of organization</td>
<td>0.26</td>
<td>10.22</td>
</tr>
<tr>
<td></td>
<td>The shortness of report provided to beneficiaries</td>
<td>0.20</td>
<td>10.33</td>
</tr>
<tr>
<td></td>
<td>Value</td>
<td>Confidence</td>
<td></td>
</tr>
<tr>
<td>--------------------------------</td>
<td>---------</td>
<td>------------</td>
<td></td>
</tr>
<tr>
<td>Determining specified goals</td>
<td>0.24</td>
<td>10.38</td>
<td></td>
</tr>
<tr>
<td>Prevention from abuse of sources intentionally or unintentionally</td>
<td>0.34</td>
<td>10.25</td>
<td></td>
</tr>
<tr>
<td>Obtaining the consent of clients in each organization</td>
<td>0.10</td>
<td>10.22</td>
<td></td>
</tr>
<tr>
<td>Realization of rights of clients</td>
<td>0.20</td>
<td>10.22</td>
<td></td>
</tr>
<tr>
<td>Thanking officials and employees</td>
<td>0.16</td>
<td>10.24</td>
<td></td>
</tr>
<tr>
<td>Effective use of physical, financial and human sources and gaining the highest productivity</td>
<td>0.24</td>
<td>10.04</td>
<td></td>
</tr>
<tr>
<td>Providing timely true reports in organizational hierarchy</td>
<td>0.12</td>
<td>9.95</td>
<td></td>
</tr>
<tr>
<td>Providing timely public wages and benefits</td>
<td>0.16</td>
<td>9.94</td>
<td></td>
</tr>
<tr>
<td>Increasing he effectiveness of measures</td>
<td>0.16</td>
<td>9.77</td>
<td></td>
</tr>
<tr>
<td>Optimal management of processes</td>
<td>0.12</td>
<td>9.86</td>
<td></td>
</tr>
<tr>
<td>The ability to react fast in solving problems</td>
<td>0.15</td>
<td>9.96</td>
<td></td>
</tr>
<tr>
<td>Correcting mistakes</td>
<td>0.16</td>
<td>9.99</td>
<td></td>
</tr>
<tr>
<td>Determining weaknesses in order to prevent repeating them</td>
<td>0.16</td>
<td>10.02</td>
<td></td>
</tr>
<tr>
<td>Performance according to upstream policies of organization</td>
<td>0.10</td>
<td>9.53</td>
<td></td>
</tr>
<tr>
<td>Enforcing rules and regulations correctly</td>
<td>0.15</td>
<td>9.53</td>
<td></td>
</tr>
<tr>
<td>Obeying internal regulations of organization</td>
<td>0.15</td>
<td>9.67</td>
<td></td>
</tr>
<tr>
<td>Alignment of performances with perspective and strategies of organization</td>
<td>0.17</td>
<td>9.54</td>
<td></td>
</tr>
<tr>
<td>Cooperation and integration of actors and beneficiaries</td>
<td>0.15</td>
<td>10.23</td>
<td></td>
</tr>
<tr>
<td>To ensure the proper performance and in accordance with the program</td>
<td>0.32</td>
<td>10.20</td>
<td></td>
</tr>
<tr>
<td>Existence of complaints and response of mechanisms</td>
<td>0.37</td>
<td>10.15</td>
<td></td>
</tr>
</tbody>
</table>

Table 6. First order confirmatory factor analysis of subset components of formulating accountability

**Conclusions and recommendations**

Public organizations like other governmental organizations and institutions in the contemporary world faced the prominent transformation. Environmental, mental, culture and knowledge changes put public organizations in conditions that their survive is no possible without proper management of these transformations; this management needs to evolve the
mind and thoughts of managers and their structural changes to meet the challenges related to
their success; dynamic management that have national support and will to improve the
structures and processes. Therefore, accountability is one of the main necessities of public
organization in the current situation. The best democratic ruling patterns will be inefficient
and vulnerable until it fails to make power owners accountable towards citizens. In fact,
Accountability is one of the main pillars of public organization that develop an image of
justice, equality, trust and fairness in the minds of the people and can be used for improving
conditions and the effectiveness of public administration.
This study aims to help developing an integrated and effective model in the area of
accountability of government agencies and considers identifying and explaining components
of accountability of public organizations in Iran. Depth interviews with academic experts in
the field of public administration and their data analysis are presented using grounded theory.
The key components of accountability in these organizations include: responsiveness,
transparency and compliance. Validating the model with the help of structural equation
model confirmed the explaining effect of these components. In the following, the
accountability model resulted from present study are provided:
A ) Responsiveness : The purpose of responsiveness is that public organizations should
response to their beneficiaries in relation to issues influencing their performances. These
organizations should respond about what they have done and what they have not done (such
as decision making and results of these decisions). In other words, responsiveness consists of
a responsibility to develop processes and goals of organization to support continual
improvement in the organization. The responsive organization must be accountable for the
efficient and effective use of physical, human and financial resources, in a way that has the
maximum profitability for organization. On the other hand, by timely payment of wages and
benefits to employees to human capital, organization should be responsive and provide
correct necessary reports regularly and properly in administrative hierarchy in order to use in
decision making of managers. Responsiveness in an accountable organization means it must
have the ability to react fast to solve organizational problems and can correct mistakes and
prevent repeating them by identifying weaknesses.
B ) Transparency : Transparency simply refers to the clearance of organizational decisions
and the mechanisms governing the distribution of power and income as the most effective
means of fighting administrative corruption to establish efficient government and create
sustainable society. One of the most important aspects of responsive organization is having
honesty in relation to all its beneficiaries and have required transparency in all organizational
processes. Responsive organization have defined goals and have appropriate transparency in
all organizational performances to audit all performances and provide short reports to
beneficiaries as much as possible. Responsive organization must prevent from abusing
sources intentionally or unintentionally. Obtaining consent of clients and realization their
rights are always considered by organizations and these organizations thank their officials
and employees because of what they do for the organization.
C ) Compliance : This means to what extent such organization considers compliance of its
actions and measures with agreed standards about organizational policies and methods used
and provides reports of policies and performances. In order to examine this index, responsive
organization should adapt information from performance of organization with previous
periods and goals of performance with other measures of related organizations and compare
them and in order to determine the amount of accuracy, transparency and the lawfulness of
organization in terms of this index, it can use the opinions of different groups of stakeholders. It is also essential that the accountable organization takes its actions in accordance with the upstream policies of organization and aligns organizational processes with the vision and strategies of the organization. One of the important issues in compliance of responsive organization is to obey the internal regulations of organization and proper implementation of rules and regulations based on agreed standards that the more compliance organization has, the confidence of functioning properly and based on organization plan will increase and this compliance shows that this organization is more responsive. Accountability, in fact, is the relationship between actors or employees of public organizations and their stakeholders and as a result, the more collaboration, cooperation and integration between the actors and stakeholders are, the accountability of organization will increase. Accordingly, responsive organization can establish a strong relationship between actors and stakeholders of organization by providing mechanisms of complaints and responsiveness.
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