



An Evaluation on Accountability towards Turkish National Education System *

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Abstract

The recent legislations on accountability in Turkish Public Administration increased the importance thereof and gave a rise to a debate thereon with regard to education system. The present study is a descriptive study in screening model examining the views of participants, including educational administrators, educational inspectors, and union administrators, about implementation of accountability in Turkish National Education System. Data was collected from 165 educational administrators, 693 educational inspectors and 84 union managers based on the scale as developed by the researcher. The findings suggested that many accountability practices in the Turkish National Education System were below satisfactory levels. Furthermore, significant differences were found among participants' views by assignment, sex, age, seniority, and level of education variables. The findings of the research contributed in development of recommendations towards a more effective accountability in education.

Keywords

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Introduction

Especially in the recent years accountability has been subject to debate in the Turkish National Education System due to the ongoing structural and functional problems in the foregoing, the fact that citizen demands could not be met at expected levels, and that the reforms implemented in accordance therewith failed to attain intended success (Erdoğan, 2007; Özdemir *et al.*, 2010: p.271-279). It is suggested that, having been related to many diverse problems included in the education system, a careful and comprehensive examination of accountability notion would provide important contribution in resolution of the relevant problems. It is also suggested that it is important for the debate on accountability in education takes into consideration the recent legislation in the Turkish Public Administration along with practices and studies in the other countries. It is understood that a holistic perspective, rather than partial arrangements limited merely to improve the performance, might play an important role in order to ensure a more functional understanding and mechanisms of accountability in education.

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Changes in the Turkish Public Administration and the Effects thereof on Education System

As with many other countries, the criticisms and complaints regarding the public administration have been increasing in a similar fashion also in Turkey. The said criticisms and complaints focus on the fact that the public administration fails to operate efficiently and productively and that public resources are squandered, as a result of which the citizens' trust in the administration diminishes and alienation rises. It is seen that as a response to said criticisms the topics of auditing and accountability in public administration have taken an important place in public administration reform efforts as initiated in 80s and 90s (Acar, 2002. 207; Sancak & Güleç, 2009). An important reason thereof is that accountability proved to be an efficient tool in ensuring compliance with such principles as the rule of law, openness, transparency, impartiality, and equality before the law (OECD, 1999:12).

The importance of accountability in public administration can be understood by a good definition thereof. Accountability refers to the requirement that officials answer to stakeholders on the disposal of their powers and duties, act on criticisms or requirements made of them and accept (some) responsibility for failure, incompetence or deceit (UNDP, 2010). It is evident that ensuring and realizing accountability will play an important role in increasing the efficiency of the public services.

In the pre-1980 reform efforts in the Turkish Public Administration, compliance with the rules was mainly prioritized in traditional accountability mechanisms and financial audit systems as formed so as to meet the expectations of the central government and that improving performance and meeting the expectations of people by bureaucracy were not taken into much consideration. In 2000s, considerable development was seen in ensuring accountability and transparency thanks to the reform efforts as accelerated by the actions of compliance with European Union (Eryılmaz, 2008: p.38–39).

Accountability was first specified with related notions as productivity, efficiency, transparency, ethics, and performance in the 8th Development Plan as a new notion in Turkish Public Administration (DPT, 2009a). Having prepared with the vision of "Turkey, a country (...) fully completed her integration with the European Union" (DPT, 2009b), the 9th Development Plan further underscored the accountability notion. Furthermore, it can be said that the notions of accountability and transparency in Public Administration began to occur more frequently in legal documents together with such legislative regulations as the Public Financial Management and Control Law (No. 5018), the Law (No. 5176) on the Establishment of the Ethics Committee for Civil Servants and Amendment of Some Laws, and the Law (No. 4982) on the Right to Information.

Changes enforced in the public administration inevitably influence the education system, for which a significant part of public resources is allocated, and which concerns the general population of the country. For instance, Internal Auditing Department was established in 2006 within the Ministry of National Education (MONE) as with many other ministries, in the scope of the Public Financial Management and Control Law (No. 5018). Unlike the conventional auditing units within the ministry, this department publicly presents its auditing programs, activity and auditing reports (MONE, 2011).

Moreover it is also seen that such issues related to accountability as forming a quality assurance system, setting standards, and improving performance were also included in certain documents as MONE Work Program, which had been prepared in the light of the 8th and 9th Development Plans (MONE, 2007). It can also be said that other legislation with regard to the right to information and establishment of ethics committees etc. may also play a role in improving accountability in the education system. However, it might be a premature decision to consider that accountability mechanisms in education can be established by mere amendments to the public administration. It is suggested that in order for more realistic results can be obtained also taking into consideration the characteristic aspects particular to the education system it is necessary to evaluate the issue in a holistic way and by involving the views of relevant personae along with numeric indicators.

Accountability in Education

In fact accountability is not a novel notion for education; nevertheless, the definition thereof changes remarkably in time. While in the 70s, adequate classroom sizes in schools and due supply of teachers and textbooks would be considered sufficient for ensuring accountability in education, in 80s the very content of accountability has begun to expand in the direction of improving and measuring the knowledge and skills of educators. In the context thereof, teacher training programs were revised, legislative regulations were implemented, and teacher proficiency tests started to be introduced. Today, accountability is mainly focused on the students' learning (Watts *et al.*, 1998: p.24).

It is seen in the historical context that the accountability practices in education had been initiated in the Western countries by the own initiative of the relevant countries in aforementioned phases. In developing countries, however, the same is mainly initiated and implemented under the guidance of international organizations. It can be said that such guidance is mostly based on the experience by the developed countries. Naturally, it is not always possible to assert that the methods as utilized by the developed countries in resolving their own problems do not directly match with the problems of the problems of the developing countries. Therefore, the foregoing should not be ruled out when planning activities regarding educational accountability in developing countries. It can be said that this is also valid for Turkey.

Lingenfelter (2003) pointing out the above situation, asserts that it is not possible to speak of an accountability system, which is the most suitable for all countries and circumstances. Cultural factors and social needs should also be taken into consideration when developing an accountability system. Furthermore, the objectives should be defined as clear, meaningful, and measurable, the reasons for failure of existing practices should be figured out, development of performance rather than mistakes should be focused, success should be rewarded internally and externally, all stakeholders should be involved in the process, and necessary investments should be made.

Moreover, also taking into consideration the tendency of making continuous reforms in the developing countries, another issue that should not be ruled out is that accountability is only one of many strategies for restructuring the education system. Therefore a special attention should be paid to the potentials of conflict between certain accountability systems and other reforms (Kirst, 1990: p.2). The suggestions regarding establishment of efficient accountability mechanisms in the developing countries include refraining from complex models, increasing the autonomy of schools along with expanding the activity domain of those, who receive educational services from schools by taking into consideration also the structure of the relevant country, benchmarking with the best practices in and abroad (Di Gropello, 2007: p.503), accountability systems' utilization of different types of data from different resources (Kochan, 2007: p.497).

The 5-S Accountability model was used in the present study in order to evaluate the accountability practices in the Turkish National Education System taking into consideration the relevant literature and changes in the Turkish Public Administration. The 5-S Accountability model aims to adopt a realist and holistic approach regarding the debates on accountability of public administration and thus includes five basic components, the coexistence of which are considered necessary and even requirement. These components are *responsibilities*, *standards*, *transparency*, *checking*, and *questioning*, respectively (Acar, 2002: 221).

The study aimed to determine the views of administrators and auditors serving at central and provincial organizations of MONE, and the administrators of education union with regard to the accountability practices in the Turkish National Education System, in the scope of the 5-S Accountability Model. For the purpose thereof answers were sought for below questions:

1. What is the level of opinions of the administrators of education union and the administrators and auditors serving at central and provincial organizations of MONE with regard to the accountability practices in the Turkish National Education System and is there any significant difference by assignment?

2. Is there any significant difference among the views of the administrators and auditors serving at central and provincial organizations of MONE with regard to the accountability practices in the Turkish National Education System by the variables of (a) sex, (b) age, (c) seniority in their assignment, and (d) level of education?
3. What is the correlation between the subscales?

Method

This research is a descriptive study in screening model. Screening model is a research approach aiming to describe a past or present situation as is or was (Karasar, 2000).

Population and Sample

The research population was comprised of 52 general directors and vice-general directors, 75 department heads, 10 internal auditors (MONE, 2011), 320 ministry inspectors (Eurydice, 2007: p.42) serving at MONE Central Organization, 81 provincial national education directors and 3300 education (primary education) inspectors (MONE, 2008), and headquarters administrators and provincial presidents of Türk Eğitim-Sen, Eğitim Bir-Sen, and Eğitim Sen unions (Official Gazette, 2010), which operate in the line of business of "Education, Teaching, and Science Services" and rank the top third in terms of the number of members (94% of all union members). After exclusion of incomplete and mistakenly filled in surveys, 30 out of 52 surveys (58%) sent to the general directors and vice-general directors, 65 out of 75 surveys (87%) sent to the department heads, 6 out of 10 surveys (60%) sent to the internal auditors, 80 out of 320 surveys (25%) sent to ministry inspectors, 70 out of 81 surveys (88%) sent to the provincial national education directors were included in the study. 37 out of 88 surveys (43%) presented to the administrators of Türk Eğitim-Sen by the researcher, and 47 out of 88 surveys (54%) sent to the administrators of Eğitim Bir-Sen were returned, where only two surveys were returned by Eğitim-Sen despite the statement by the headquarters administrators during the interview that the surveys could have been filled in by the headquarters and provincial directors and subsequently sent to the e-mail address of the researcher via Internet.

The researcher showed best efforts to reach out all the public administrators and auditors, except for the education (primary education) inspectors, and the union administrators within the research population. Taking into consideration the high numbers of the education (primary education) inspectors, sampling method was preferred. A total of 648 inspectors were included in the sample, i.e. eight inspectors each from 81 provinces. The sample size was considered sufficient on the grounds that the ratio of sample group to the research population of 3300 inspectors (648/3333) was 19.6%. A total of 640 surveys were returned by the education (primary education) inspectors, and upon exclusion of incomplete or mistakenly filled in surveys, 607 out of 640 surveys (95%) were subject to examination.

Data Collection Tool

"Scale of Accountability Practices in Turkish National Education System" as developed by the researcher was used as the data collection tool in the present study. "5-S Accountability Model" as introduced by Acar (2002) was taken as a basis in the design of the research and the development of the measurement tool.

The Responsibility, Standards, Transparency, Checking, and Questioning components as provided in the aforementioned model were set as the subscales of the measurement tool. Upon review of literature the scale items were determined and expert opinion was sought for content validity. Subsequent to the pilot application of the scale, it was seen during the factor analysis for structural validity that each subscale exhibited single-factor structure. The Eigen value and variance extracted were taken into consideration in setting the factors. The factor load values of the items included in the scale varied between .35 and .82. Factor load values of 0.45 and higher is a good measure for selection. In case of less number of items said value can be decreased to 0.30 (Büyüköztürk, 2007: p.24). It was found that total variance extracted by single one single factor regarding the scale varied between 38.68% and 49.97% for the subscales. According to Büyüköztürk

(2007: p.125), the extracted variance values of 30.00% and higher can be considered sufficient in single-factor scales. It was found that the alpha coefficients obtained for each dimension in order to calculate the internal consistency reliability varied between .71 and .91 internal consistency reliability, upon which it was concluded that scale was reliable. Five items were included in the scale for personal information and as for accountability practices a total of 40 items were included, with 8 items for each subscale. Due to the fact that the present research was supported by the MONE EARGED department, the surveys were transmitted to the public administrators and auditors, and then collected and returned to the researcher by the foregoing institution, where the surveys were applied to the union administrator by the researcher.

Analysis of Data

Arithmetic mean values were taken into consideration in determination of the level of opinions of administrators and auditors regarding the accountability practices in the Turkish National Education System. *t*-Test was performed in order to find out if there is any significant difference between the views of the participant by sex and level of education variables, and one way variance analysis was performed to see if there is any significant difference by the variables of assignment, age, and seniority. On the grounds that the number of internal auditors was only six, the same was not involved in the one way variance analysis by assignment variable, and only their level of opinions were examined by arithmetic score values. In case there was a significant difference upon variance analysis, Scheffe test was applied to determine in between which groups there had been a difference. The significance level was taken as .05 for all tests performed for the purposes hereof. The items were developed in five point Likert evaluation scale. The score intervals for numeric means were calculated ($5-1=4$ and $4/5=0.80$) and that the interval values used in the evaluation were set to 1.00-1.80 "Strongly Disagree," 1.81-2.60 "Disagree," 2.61-3.40 "Moderately Agree," 3.41-4.20 "Agree," and 4.21-5.00 "Strongly Agree," upon which the findings were interpreted.

Results

The findings of the study are presented below by the sub-problems respectively:

1. Level of Opinions of Participants with regard to Accountability Practices and Differences by Assignment

Table 1 provides that the views of internal auditors with regard to responsibilities and transparency subscales, and checking and questioning subscales corresponded to "disagree" and "moderately agree" choices, respectively.

Table 1. Mean and Standard Deviation Values by the Views reported by the Internal Auditors

Subscales	N	\bar{X}	SS
1. Responsibility	6	2,25	0,44
2. Standards	6	2,10	0,70
3. Transparency	6	2,31	0,62
4. Checking	6	3,06	0,70
5. Questioning	6	2,86	0,71

Table 2 suggests that in general the mean score of the participants' views on all subscales corresponds to "moderately agree" choice, and that as an exception the mean score of the views of provincial national education directors corresponds to "agree" in the "checking" subscale, and the mean score of the views of the union administrators corresponds to "disagree" in the "standards" subscale. "Standards" subscale was assessed with the lowest mean scores by all the participants. Furthermore it was found that there were significant differences between the participants' views in all subscales by the assignment variable.

Table 2. The Mean and Standard Deviation Values and p Values of the Participants' Views by the Assignment Variable

Sub Scale	Assignments of the Participants													
	1. Gen. Dir.& Vice Gen. Dir. (N=30)		2. Department Head (N=65)		3. Ministry Inspector (N=80)		4. Provincial National Education Director (N=70)		5. Education Inspector (N=607)		6. Union Administrat or (N=84)		F	p
	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS		
1. Resp.	3,27	0,56	3,15	0,64	2,98	0,5	3,1	0,67	2,82	0,62	2,63	0,57	10,85	0,000
2. Stan.	3,08	0,79	2,89	0,67	2,81	0,51	3,07	0,58	2,73	0,60	2,55	0,55	8,452	0,000
3. Trans.	3,17	0,62	3,12	0,64	2,91	0,57	3,31	0,62	2,77	0,59	2,73	0,91	13,67	0,000
4. Check.	3,37	0,67	3,27	0,68	3,36	0,61	3,57	0,59	3,32	0,62	2,69	0,60	18,52	0,000
5. Ques.	3,12	0,69	2,97	0,62	2,81	0,47	3,21	0,49	2,81	0,54	2,86	0,50	8,897	0,000

Table 3 suggests that the difference in general is between the union administrators and education administrators and as for the subscales other than the checking subscale, between the education inspectors and education administrators.

Table 3. Groups with Significant Differences according to Scheffe Test by the Assignment Variable

Subscales	Groups with Significant Differences
1. Responsibility	1-5, 1-6, 2-5, 2-6, 3-6, 4-5, 4-6
2. Standards	1-6, 2-6, 4-5, 4-6
3. Transparency	1-5, 2-5, 2-6 3-4, 4-5, 4-6
4. Checking	1-6, 2-6, 3-6, 4-6, 5-6
5. Questioning	3-4, 4-5, 4-6

2. Differences in views of public administrators and auditors with regard to accountability applications by the variables of (a) sex, (b) age, (c) seniority in their assignment, and (d) level of education

Findings regarding the views of public administrators and auditors by personal variables are presented below.

a) By Sex Variable

Table 4 suggests that only in the checking subscale there is a significant difference ($p < .05$) between the views of the participants. In this subscale, female participants reported views by higher mean scores compared to male participants.

Table 4. The Mean and Standard Deviation Values and p Values of the Public Administrators' and Auditors' Views by the Sex Variable

Subscales	Female			Male			t	p
	N	\bar{X}	SS	N	\bar{X}	SS		
1. Responsibility	44	2,90	0,54	814	2,89	0,63	1,336	0,932
2. Standards	44	2,86	0,65	814	2,77	0,62	0,003	0,953
3. Transparency	44	3,00	0,63	814	2,85	0,62	0,224	0,112
4. Checking	44	3,54	0,61	814	3,32	0,62	0,013	0,028
5. Questioning	44	3,03	0,48	814	2,86	0,57	0,396	0,051

b) By Age Variable

Table 5 indicates that there are significant differences ($p < .05$) in all the subscales by age variable.

Table 5. The Mean and Standard Deviation Values and p Values of the Public Administrators' and Auditors' Views by the Age Variable

Subscales	1. 31-35 (N=59)		Ages of 2. 36-40 (N=151)		Participants 3. 41-45 (N=159)		4. 46-50 (N=112)		5. 51 and above (N=377)		F	p
	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS		
1. Responsibility	2,77	0,62	2,73	0,65	2,81	0,64	2,89	0,61	3,00	0,6	6,694	0,000
2. Standards	2,73	0,66	2,61	0,59	2,67	0,61	2,78	0,6	2,90	0,61	9,443	0,000
3. Transparency	2,86	0,61	2,61	0,59	2,70	0,63	2,83	0,69	2,98	0,58	9,443	0,000
4. Checking	3,23	0,63	3,26	0,61	3,27	0,61	3,33	0,65	3,41	0,62	2,801	0,025
5. Questioning	2,75	0,49	2,80	0,48	2,82	0,60	2,88	0,53	2,94	0,60	2,890	0,022

Table 6 indicates that there is a significant difference ($p < .05$) in the responsibility, standards, and transparency subscales between the views of the participants aging 51 years and above and those aging between 36-40 and 41-45 years interval.

Table 6. Groups with Significant Differences according to Scheffe Test by the Age Variable

Subscales	Groups with Significant Differences $p < .05$
1. Responsibility	2-5, 3-5
2. Standards	2-5, 3-5
3. Transparency	2-5, 3-5
4. Checking	---
5. Questioning	---

c) By Seniority in Assignment Variable

Table 7 suggests that there is a significant difference ($p < .05$) in all the subscales except for the checking subscale.

Table 7. The Mean and Standard Deviation Values and p Values of the Public Administrators' and Auditors' Views by the Seniority Variable

Subscales	Seniority of Participants												F	p
	1. 1-5 (N=283)		2. 6-10 (N=84)		3. 11-15 (N=137)		4. 16-20 (N=211)		5. 21-25 (N=52)		6. 25 and above (N=91)			
	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS	\bar{X}	SS		
1. Resp.	2,82	0,63	3,06	0,62	2,72	0,68	2,94	0,58	3,02	0,53	3,00	0,64	5,299	0,000
2. Stan.	2,73	0,62	2,91	0,61	2,58	0,63	2,81	0,57	3,01	0,57	2,90	0,66	6,751	0,000
3. Trans.	2,85	0,66	3,06	0,66	2,67	0,59	2,85	0,55	3,04	0,55	2,93	0,66	5,542	0,000
4. Check.	3,30	0,63	3,36	0,64	3,21	0,63	3,39	0,61	3,45	0,60	3,39	0,60	2,049	0,070
5. Ques.	2,87	0,52	2,96	0,55	2,73	0,55	2,87	0,55	2,93	0,54	2,99	0,74	3,061	0,010

Table 8 provides that in the responsibility subscale, there is a significant difference ($p < .05$) between the views of the participants with a seniority of 11-15 years and the participants with that of 6-10 years. Table 9 also suggests that in the transparency subscale, there is a significant difference ($p < .05$) between the views of the participants with a seniority of 11-15 years and the participants with that of 6-10 years and 21-25 years.

Table 8. Groups with Significant Differences according to Scheffe Test by the Seniority Variable

Subscales	Groups with Significant Differences
1. Responsibility	2-3
2. Standards	---
3. Transparency	2-3, 3-5
4. Checking	---
5. Questioning	---

d) By Level of Education Variable

Table 9 suggests that only in the responsibilities and standards subscales there is a significant difference ($p < .05$) between the views of the participants by level of education variable. In the aforementioned subscales, the participants holding a postgraduate degree reported their views with lower mean scores compared to participants with graduate degrees.

Table 9. The Mean and Standard Deviation Values and p Values of the Public Administrators' and Auditors' Views by the Seniority Variable

Subscales	Graduate			Postgraduate			t	p
	N	\bar{X}	SS	N	\bar{X}	SS		
1. Responsibility	663	2,91	0,61	195	2,80	0,68	1,992	0,047
2. Standards	663	2,82	0,58	195	2,64	0,71	3,300	0,001
3. Transparency	663	2,88	0,61	195	2,80	0,66	1,006	0,149
4. Checking	663	3,35	0,62	195	3,29	0,64	1,006	0,149
5. Questioning	663	2,88	0,56	195	2,85	0,585	0,627	0,531

3. Correlations and the significance relation between the subscales

Correlations and significance levels between the Responsibility, Standards, Transparency, Checking, and Questioning subscales of the Scale of Accountability Practices in Turkish National Education System are provided in Table 10.

Table 10. Correlations and the significance relation between the subscales

Alt Ölçekler	\bar{X}	SS	1	2	3	4	5
1. Responsibility	2,8734	,63327	1				
2. Standards	2,7670	,61995	,621(**)	1			
3. Transparency	2,8560	,65954	,505(**)	,636(**)	1		
4. Checking	3,2844	,65259	,464(**)	,482(**)	,542(**)	1	
5. Questioning	2,8725	,55155	,433(**)	,536(**)	,575(**)	,472(**)	1

N=942. **p = 0.01

Table 10 provides that the level of relationship between all the subscales is positive and significant. It is seen that the correlation values varied between a minimum of 0.433 and a maximum of 0.659. Taking into consideration that in case the correlation values vary between 0.30 and 0.70 this suggests a moderate relationship (Büyükoztürk, 2007: p.32) one can conclude that the relationship between the subscales is positive and at moderate level.

Discussion, Conclusion and Suggestions

The findings of the present study suggested that the views of internal auditors regarding the accountability practices in the "responsibility" subscale were at the "Disagree" level. The fact that the internal auditors, who hold the authority and responsibility to audit all the departments of the Ministry, state such views suggests that there are problems with sharing, setting, and adopting the responsibilities along with establishing authority – responsibility balance. In support thereof, the Activity Report 2009 as prepared by the internal auditors underscored problems in the education system with regard to authority and responsibilities (MONE, 2010: 21). It was recommended for the resolution of above problems that the responsibilities should be vertically and horizontally restructured, urgent regulations should be enforced in favor of primary education inspectors who had to assume disproportionate responsibilities, and initiatives to reinforce the administrative capacity of local units should also be introduced, while authority was to be delegated to local administrations. Furthermore, in a study by Yaman (2008), internal auditors serving at MONE declared that the internal auditing model had not yet been adopted in MONE and that the fields of authority and responsibility with other audit units were not completely differentiated.

Education and union administrators and ministry and education inspectors stated their views with regard to applications within the "responsibility" subscale as "moderately agree." It is considered that the foregoing finding also supports the assertion that there experienced problems with the "responsibility" field. Atasayar (2005) found in a study on authority and responsibilities within MONE that the majority (64%) of the education administrators and auditors serving at provincial organization thereof thought that the decision making authority was held by the higher administrative units of MONE and the same could not function efficiently due to its centralist structure. Moreover, the fact that the opinions of the union administrators and education inspectors were significantly different from the public administrators can be interpreted as the fact that such people viewed the administrative problems more objectively compared to the education administrators and that the latter tried to provide an optimistic view of the administration.

The internal auditors stated their opinion with regard to the practices within the "standards" subscale, which include the establishment, renewal, and binding of standards in education system, at "disagree" level. The reason of such opinion by the internal auditors can be attributed to the fact that despite the standards regarding the audit activities of their own have clearly been specified in legal and structural regulations, standardization in other units of the ministry is at a lesser degree compared to the MONE Internal Auditing Department. It was seen that also the union administrators' opinion regarding the standardization subscale was at "disagree" level. This finding suggests that the union administrators or members, who serve as teacher or school administrators experience problems with respect to "standards." The education and union administrators, ministry and education inspectors stated their opinion regarding the applications in the field of "standards" at the level of "moderately agree." This finding also supports the view that there may be partial problems in the education system with regard to the field of "standards."

Internal auditors stated their views regarding the practices within the "transparency" subscale at the "disagree" level. The fact that the internal auditors, who hold the authority to audit all the departments of the Ministry, stated their opinion regarding the "transparency" subscale, which included the transparency of the expenditure processes of public monies, disclosure of audit reports, and disclosure of statistical information in a qualitative way, at "disagree" level, was found to be quite thought-provoking. The experience of problems with regard to field of "transparency" in the education system, for which a significant part of national income is allocated, and which renders a public service which concerns a great majority of citizens, is considered a major problem towards realization of accountability. Other participants expressed their views regarding the "transparency" subscale as "moderately agree." This finding also supports the fact that there might be partly problems in the field of "transparency."

Findings of certain studies on transparency of the education system are in support of the findings of the present study. In the performance audit report dated 2006 as prepared by the Turkish Court of Accounts, namely "Web-sites of Public Institutions within the Framework of e-Transformation Turkey Project," the web site of MONE was found to moderately meet the expectation with respect to "design," "navigation," "content," and "accessibility" criteria (Turkish Court of Accounts, 2006, p.32–33). Although transparency issue was not directly examined in the aforementioned study, it is considered that characteristics of a web site influences the quality of information provided to the citizens and thus the transparency. Moreover, a study by Güner (2010) concluded that the Public Financial Management and Control Law (No. 5018), which was enforced in an attempt to improve transparency, included important provisions with regard to attaining more efficient contemporary public finance management; however there were certain deficiencies with regard to ensuring financial transparency and fighting against corruption. In addition thereto, it is thought-provoking that the administrators and auditors serving at the education system stated that the audit reports were not disclosed contrary to the Article 6 of the Regulation on Principles and Procedures for the Implementation of the Right to Information Law, which provides that "Finalized activity and audit reports shall be made available for public review via appropriate means."

With regard to the "checking" subscale, which covers practices such as initiating the complaint processes, feasibility of relevant legal infrastructure, and efficiently finalizing the complaints, the provincial national education directors, and all other participants stated their opinions at respective levels of "agree," and "moderately agree." Furthermore the "checking" subscale had been the field for which all the participants, except for the union administrators, provided opinions with highest levels. This finding suggests that the foregoing experienced less problems with regard to practices related to "checking." This can be explained on the grounds that the "checking" mechanisms are more institutionalized within the education system. However, the opinions of union administrators regarding the practices within the field of "checking" are significantly more negative compared to the other participants. This finding suggests that a part of the union member public servants that were subject to complaint process experienced problems with regard to such practices.

It is seen that the internal auditors "disagreed," and other participants "moderately agreed" with regard to the "questioning" subscale. It was found that the opinions of union administrators and inspectors regarding this subscale were significantly more negative than that of the provincial national education directors. The ministry inspectors, education inspectors, and union administrators expressed their opinion as "disagree" regarding the item of "Politicians make qualitative contributions in ensuring the accountability in education system" within the "questioning" subscale. This finding suggests that such opinion of the union administrators and inspectors is based on the fact that compared to the other participants, the union administrators and inspectors are less affected by the political decisions regarding dismissals.

Furthermore, the ministry inspectors and internal auditors expressed their opinion as "disagree" for the item, which reads "Organization of parents of students at the level of parent-teacher association makes sufficient contribution in ensuring the accountability of the education system." This finding as obtained from such personae that hold access to information about the entirety of the education system suggests that it is necessary to establish a higher level of student parents' organization throughout the country. In support of the said finding, Kantos (2010) concluded that accountability before the families was not prioritized by private schools and public schools. It is considered in a country, where the parents are more organized and aware, the relevant institutions will adopt a more tacit approach to accountability.

Moreover, the internal auditors, ministry inspectors, and union administrators expressed their opinion as "disagree" for the item, which reads "The views and expectations of students regarding the education service is taken into consideration." The fact that the views and expectations of the students are not taken into consideration is deemed to be an important deficiency in ensuring the questioning of the education system.

In a study by Koçak (2011), which determined the accountability perception of the teachers serving at primary education schools, it was found that teachers gave much importance to “providing parents with information about the development of students.” Besides, teachers also consider “the skill to meet the expectations of students” important in the context of accountability. The fact that auditors serving at higher ranks of MONE and the teachers serving at schools think in parallel regarding obtaining the views of the parents and students, suggests that necessary work should be initiated to establish a more democratic and accountable education system.

In addition thereto, it can be said that this is also a result of the low expectations of the society with regard to making the education system more accountable. In support thereof, Erdağ (2013) found in a study that the school administrators and teachers were not under pressure of the social environment of the school, i.e. local population, media, and professional organizations, of the school society, i.e. parents, students, and other teachers, and of the administrators and auditors, such as provincial national education directors and inspectors, in order to improve the academic success of the students. However, Owens & Peltier (2002) found that in the USA, where the activities towards accountability in education had been introduced quite earlier, the parents of the students requested additional information regarding different school programs and alternatives, and personnel, wanted to have more detailed and specific information regarding the school and the classrooms, requested different levels of comparisons between schools, and asked for information about financial issues, regarding the reports having been sent to them in the scope of the accountability of the school. It can be said that in a country with increased questioning by student parents of the schools, the legislative regulations will also rise to the extent thereto.

As for the sex variable, in general the opinions female and male participants tended to differ only with regard to the practices in the “checking” subscale. Female participants reported more positive opinions regarding the practices in the “checking” subscale. The reason for this difference may be explained by the fact that the expressions provided in the checking subscale were generally related to the work of inspectors and that 33 out of 44 female participants were inspectors. This finding suggests that female participants hold more positive opinions regarding their own activity. Furthermore, female participants also expressed more positive opinions compared to male participants in an item of “questioning,” which reads “Universities play an active role with their activities in raising awareness of people related to the education system.” This difference can be explained by the fact that the proportion of female participants with postgraduate degree (28%) was higher than that of male participants (22%) and that they were more informed about the activities of the universities.

Significant differences were found in the opinions of participants in all subscales by the age variable. Especially the participants aging 51 years and above held more positive opinions compared to the participants aging between 36-40 years and 40-45 years intervals. This finding suggests that the participants from the former age groups compare today with the past and are more contented with the current practices regarding accountability, and that the participants from the younger age groups held higher expectations with regard thereto.

It was found that there were significant differences between the opinions of the participants in all the subscales, except for the “checking” subscale, by seniority in assignment variable, and that said differences in opinion were in general between the participants with seniority in assignment of 11-15 years and other participant groups. The reason of the said difference can be explained by the fact that the expectations of the participants with seniority of 11-15 years regarding the relevant issue were higher than that of the other participants. The reason of the higher expectations can be attributed to the fact that 109 out 137 participants with seniority of 11-15 years were education inspectors and that education (primary education) inspectors were required as a precondition for appointment to hold a graduate degree from the Educational Administration and Supervision departments of universities during the years of 1995-1999, when they started their careers.

Only in the responsibility and standards subscales the participants expressed significantly different opinions by the level of education variable. In the said subscales, the opinions by the participants holding a postgraduate degree were at lower levels compared to the other participants. The reason for the said difference can be explained by the fact that the expectations of the participants holding a postgraduate degree were higher than the other participants in the “responsibility” and “standards” issues, due to their educational background.

Furthermore, the participants with a postgraduate degree expressed opinions at significantly lower levels compared to the participants with a graduate degree in an item of “questioning” subscale, which reads “The views and expectations of students regarding the education service is taken into consideration.” The reason for said difference can be explained by the fact that the participants with a postgraduate degree adopt a more sensitive approach to obtain the views and expectations of the students.

Due to the fact that the relation between responsibility, standards, transparency, checking, and questioning components as provided in the 5-S Accountability Model and involved in the present study as subscales were positive and at a moderate level, it was concluded that these components were in a harmonious unity. Taking this finding as a point of departure, 5-S Accountability Method can be recommended for use in determination of the accountability level of the Turkish National Education System.

In the light of the findings of the present study following recommendations can be made in general: necessary arrangements should be made and necessary administrative mechanisms should be established in order to remove the uncertainties about the authority and responsibilities, to have the administrators adopt the ethical principles and values, to ensure that administrators be accountable before public, to efficiently establish standards in the education system, and to improve transparency in decision making processes and financial issues. Moreover involving the groups participated in the present study in the establishment process of accountability mechanisms can be considered an important issue with regard to formation of a comprehensive and holistic accountability understanding.

Due efforts should be shown in order to make the education system more questionable by the citizens and especially increase the public awareness about this issue, and importance must be put on activities towards the establishment of higher level of student parents’ organizations and obtaining the views and expectations of the students.

As for the scholars, further studies should be performed at school and provincial levels, and especially qualitative and quantitative studies should be conducted with an aim to determine the views and recommendations of student parents and citizens.

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