

**EXAMINATION OF TEACHERS' OPINIONS ON ACCOUNTABILITY OF SCHOOL PRINCIPALS**

OKUL MÜDÜRLERİNİN HESAP VEREBİLİRLİĞİNE İLİŞKİN ÖĞRETMEN GÖRÜŞLERİNİN İNCELENMESİ

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**ABSTRACT**

In this study, it is aimed to determine the level of teachers' views on the accountability of school principals. In order to achieve the stated purpose, the survey model, one of the quantitative research methods, was preferred as a method. In the research, cross-sectional survey model was preferred because it gives the opportunity to measure the variable whose characteristics are given among these types at one time. The population of the study consists of teachers working at various educational levels. The sample of the research consists of 325 teachers who were determined by 'Simple Random Sampling' method among the teachers working at various educational levels. Two data collection tools were used to collect data in the study. The first one is 'Personal Information Form' to learn the personal information of the teachers and the second one is 'Accountability Practices Scale'. Since the data showed normal distribution in the study, parametric tests were used for data analysis. In the study, it was determined that teachers' perceptions of school principals' accountability practices were at the level of 'Agree' in the sub-dimensions of 'Responsibility' and 'Provision'; at the level of 'Somewhat Agree' in the sub-dimensions of 'Standards', 'Transparency' and 'Questioning'; and the general perceptions of teachers about accountability were at the level of 'Somewhat Agree'. In addition, it was determined that the perceptions of the teachers who participated in the study showed a significant difference according to the variables of gender, educational level and working time with the principal in the school, while it was determined that there was no significant difference according to the variable of professional seniority.

**Keywords:** Accountability, School Principal, Teacher.

## ÖZET

Yapılan arařtırmada okul müdürlerinin hesap verebilirliğine ilişkin olarak öğretmen görüşlerinin ne düzeyde olduğunu belirlemek amaçlanmaktadır. İfade edilen amaca ulaşmak için arařtırmada nicel arařtırma yöntemlerinden tarama modeli yöntem olarak tercih edilmiştir. Yapılan arařtırmada bu türler içerisinde özellikleri verilen değişkeni bir seferde ölçme olanağı vermesinden dolayı kesitsel tarama modeli tercih edilmiştir. Arařtırmanın evrenini çeşitli eğitim kademelerinde görev yapan öğretmenler oluşturmaktadır. Arařtırmanın örneklemini çeşitli eğitim kademelerinde görev yapan öğretmenler arasından “Basit Seçkisiz Örnekleme” yöntemi ile belirlenmiş olan 325 öğretmen oluşturmaktadır. Arařtırmada verilerin toplanması için iki veri toplama aracı kullanılmıştır. Birincisi öğretmenlerin kişisel bilgilerini öğrenmek için “Kişisel Bilgi Formu”, ikincisi ise “Hesap Verebilirlik Uygulamaları Ölçeği” dir. Arařtırmada verilerin normal dağılım göstermesi dolayısı ile veri analizi için parametrik testler kullanılmıştır. Arařtırmada, öğretmenlerin okul müdürlerinin hesap verebilirlik uygulamalarına ilişkin algılarının “Sorumluluk” ve “Sağlama” alt boyutlarında “Katılıyorum”; “Standartlar”, “Saydamlık” ve “Sorgulayıcılık” alt boyutlarında “Biraz Katılıyorum” düzeyinde ve hesap verebilirliğe ilişkin öğretmenlerin genel algılarının “Biraz Katılıyorum” düzeyinde olduğu tespit edilmiştir. Bunun yanında arařtırmada arařtırmaya katılım gösteren öğretmenlerin okul müdürlerinin hesap verebilirlik uygulamalarına ilişkin algılarının cinsiyet, öğrenim durumu ve görev yapılan okuldaki müdürle çalışma süresi değişkenlerine göre anlamlı farklılık gösterdiği belirlenirken, mesleki kıdem değişkenine göre anlamlı farklılık göstermediği belirlenmiştir.

**Anahtar Kelimeler:** Hesap verebilirlik, Okul Müdürü, Öğretmen.

## 1. INTRODUCTION

Educational accountability studies, which have an important place in developed countries, are mostly initiated with the means of these countries, while in developing countries they are initiated with the guidance of international organizations. It can be stated that the experiences of developed countries are mostly emphasized with the guidance of international organizations. Normally, it cannot be said that the methods used by developed countries to solve their own problems are always exactly similar to the problems of developing countries. For this reason, this fact should be taken into consideration when planning studies on educational accountability in developing countries. It can be said that the issues put forward for developing countries are also important and noteworthy for our country (Bülbül, 2011).

Accountability, which is a management concept, refers to public officials being responsible for their activities based on their authority. In this context, the accountability relationship is based on taking responsibility for the fulfillment of a certain performance in the light of agreed-upon goals and the necessity of making explanations within the framework of these responsibilities (Aktan, Ağcakaya and Dileyici, 2004). Accountability ensures that criticism and demands are taken into consideration in the work and transactions performed, and that responsibility is assumed in case of failure, inadequacy and irregularity (Arcagök and Erüz, 2006). In this respect, accountability also provides a source for correction, improvement and development processes. Effective accountability is based on some principles, these principles are presented below in the form of items (Bilgin, 2004; Kesim, 2005);

1) Roles and responsibilities should be clear. The roles and responsibilities of the parties involved in the accountability relationship should be clearly defined, understood and agreed upon by all parties. This requires the official determination of the duties and

responsibilities of the person/persons responsible for the service, and the sanctions they will be subject to if they do not fulfill these duties and responsibilities.

2) Performance expectations should be clear and unambiguous. The objectives, restrictions and expected achievements should be understandable, clear and agreed upon. This places the relationship between the parties in a rational framework, thus ensuring transparency of the relationship between the parties, and paving the way for the development of mutual trust and impartiality in the relationship.

3) There should be a balance between expectations and capacity. There should be a balanced and clear relationship between performance expectations, authorities and provided resources. This indicates that performance expectations should be limited to the authorities and resources provided.

4) Reports should be reliable. Information should be reported in a timely and reliable manner in order to reveal the level of performance achieved and what has been achieved.

5) Review and correction mechanisms should be rational. Reports should clearly show what has been accomplished, as well as any failures, so that corrective action can be taken to address the failures.

Considering the principles of effective accountability presented above, it is understood that it will be quite difficult to define, implement and report the results of accountability in the context of education management. This difficulty arises from the fact that expectations regarding education have changed over the years, according to countries and the expectations of the parties, some results regarding education have been quantified while others have not, and a system that evaluates all results cannot be designed. In this century, everyone is aware that the system of educational institutions is the well-being of their societies and the future of their economies. The common value shared by all educators is to improve student results for all students and to ensure equality. As Fullan (1991) clearly stated, "We want to reduce the gaps in the system while raising the bar in the context of education." Accountability systems in education that will be organized in line with this moral purpose will reveal the legitimacy of the large investments made in education, end the concerns of the public on this issue and ensure equality (Barber, 2004).

Awareness of corporate governance and, naturally, the concept of accountability began to rise in the 1930s in the United States immediately following the Great Depression. Initially, the first prominent issue in corporate governance, which included the concept of accountability, was the need to prevent insiders from trading, protect shareholders, and disclose high-level information by companies whose shares were traded on the stock exchange. However, the United States corporate governance system later underwent a transformation with intense agendas throughout the 20th century, which came to the public agenda with business scandals and included very strict regulations regarding the functioning of government and autonomous institutions (Gürbüz, 2004).

It can be said that the history of the concept of accountability with corporate governance began with economic crises, especially in large enterprises and on a global scale. The "South Sea Bubble", which took its place in history as the first management error and occurred in the 1700s, enabled the preparation of new laws and regulations in England. In the USA, the subject of corporate governance came to the agenda for the first time after the crisis of 1929 in order to bring a factor of trust to the business world. However, the collapses of the "Bank of Credit and Commercial" and "Baring Bank" accelerated the developments in this regard. The collapse of the companies of the Bank of Credit and Commercial and "Baring Bank" played an important role in the development of the concept of accountability with the

subject of corporate governance. Global economic crises that occurred in certain periods made it necessary to review management and supervision in international financial markets and to establish accountability (Uyar, 2004).

Financial reports are an important tool for managers to be accountable to stakeholders. The financial reports, in which institutions account to the relevant stakeholders for their activities, must be clear and transparent. In addition, financial reports must be prepared on time. In other words, transparency in the financial reporting process is one of the valuable parts of corporate accountability that cannot be ignored. From what has been said, it is seen that the concepts of transparency and accountability are closely related (Suyolcu, 2006).

Accountability draws attention to situations related to stakeholders and explains the principles for organizing the relations between the business and stakeholders. The stakeholders of the business include employees, creditors, suppliers, unions, customers, non-governmental organizations and savers (Dinç, 2009).

Traditionally, corporate governance research has considered accountability as an agency theory, focusing on the resolution of conflicts between corporate governance and shareholders. The effective dominance of agency theory in accounting and finance corporate governance research has led to shareholder-centered definitions. This has provided important insights into the past literature, which is the issue that firms need to convey their accountability to dominant stakeholders and shareholders in the face of relevant issues. This situation has been reflected in a shareholder-centered perspective by corporate governance policy documents and codes of practice. For example, in the UK, the Cadbury Report, the Consolidated Code, the Consolidated Code of Corporate Governance, the Greenbury Report and the Higgs Report have all taken the approach of protecting and improving shareholder wealth. Similarly, in the USA, the controversial but similar and probably expensive Sarbanes-Oxley legislation is an example of this. Similar approaches and perspectives have been adopted in other countries (Brennan and Solomon, 2008).

Cohen and Krishnamoorthy, in their work published in 2004, addressed the relationships between financial reporting relationships and business governance mechanisms. The work addressed the interrelationships between financial reporting quality and the board of directors, audit committee, external audit and internal audit. In addition, they evaluated the effects of legal regulations, stock market regulations, financial analysts and shareholders. Cohen and Krishnamoorthy addressed the issues of accountability together with the financial reporting quality they focused on.

The subject has been discussed in the research conducted in terms of accountability to shareholders, transparency, disclosure of shareholder and management interests, transparency in accounting, financial reporting and forms, voluntary disclosures, corporate governance research in the study of Healy and Palepu (2001). In the study, they mainly evaluated accountability in terms of agency theory, regulation of public disclosure/accountability, the role of auditors and intermediaries in the disclosure process, and the reliability of voluntary non-disclosure. In addition, they address asymmetric information and agency conflict between managers and investors as the basic elements that increase financial reporting and disclosure/accountability in their studies (Healy and Palepu, 2001).

Corporate governance and corporate accountability are two important components that are interconnected, intertwined and mutually facilitating each other's functioning. Corporate governance includes "corporate justice, transparency and accountability". Accountability is a must for corporate governance as two main elements by providing a transparent framework that organizes processes and activities in corporate vital decision-making. Because corporate executives and managers often perceive corporate performance and businesses as responsible

for legal and ethical behavior, corporate governance is the basic structure of accountability. On the other hand, it is stated in the study that balancing between centralized management and local adaptation, accountability and efficiency is difficult for multinational enterprises as a result of the tendency of decision-makers in business units to have more ownership (Luo, 2005).

Torres has addressed the recent developments in accounting and accountability in the state financial information system. The author has stated in his work that in the last 20 years, they have converted state financial tables to accrual-based financial tables, and in the study, he has also stated that three major international accounting systems, namely, “National Accountants System”, “Government Finance Statistics” and “International Public Sector Accounting Standards (IPSAS)”, have accepted the accrual basis. The Latin American and Asian financial crises have caused the renewal of views on the quality of state financial tables and have enabled the international organizations mentioned above to monitor and audit the quality of financial information produced by national governments of developing countries. Without reliable accounting figures, it is difficult to determine the sustainability of financial policies and financial situations of states. The financial tables of countries have been examined in the study; It includes the financial reports of the countries examined at the central level. It has been determined that the Anglo-Saxon countries and Sweden have been explaining the financial tables accepted by the OECD (Organization for European Economic Co-operation) and IFAC (International Federation of Accountants) in the accrual-based accounting system. In addition, countries that are required to provide more explanations by IPSAS (International Public Sector Accounting Standards) in the study; Australia, New Zealand and England are in the accrual-based accounting system. They are in the public sector accounting system, budget and accounting systems, including depreciation. Countries with high scores such as the USA, Spain, Finland, Sweden, Bolivia and Paraguay prepare their financial statements on an accrual basis, but they carry out budgetary processes on a cash or modified cash basis. As a result, the author states that in the examples of France, Spain and Switzerland, the development of accrual accounting is the development of management needs and efficiency research with the development of increased transparency and accountability. In addition, the author states that the implementation of accrual-based accounting in the government accounting system in these countries is a valuable development in itself in any case, and that this increases the transparency and accountability of public administration activities (Torres, 2004).

In the research conducted by Berryhill et al. (2009), it was determined based on the opinions of the teachers that fair behavior towards teachers in schools, teachers’ greater involvement in the decisions taken by the school administration and teaching work being done more professionally are more necessary for the success of the school. In the study conducted by Donnelly and Sadler (2009), it was determined that the school-based accountability system has both positive and negative aspects in terms of employees. It was determined from the research data that the planning and teaching process in school operations is shaped with the school-based accountability system. As a result of the study conducted by Kantos and Balcı (2010), it was concluded that “teachers in public and private primary schools should be held accountable by institutions”. According to the opinions of the administrators and teachers; it was found that administrators in public and private primary schools should be held accountable. It was determined as a result of the research that administrators and teachers should be held accountable first to the administrator and second to the family and student. In addition, it was determined in the research that accountability should be given in public and private primary schools due to professional ethics.

When the literature on accountability in school administration is scanned, it is understood that there are limited number of studies on the subject. For this reason, determining the teachers' views on the accountability practices of school principals in the research conducted is expected to bring significant contributions to the literature.

### **1.1. Purpose of the Study**

In this study, it is aimed to determine the perceptions of teachers about the accountability practices of school principals. In line with this purpose, the sub-problems of the research are as follows:

1. At what level are teachers' perceptions of school principals' accountability practices?
2. Do teachers' perceptions of school principals' accountability practices differ significantly according to gender variable?
3. Do teachers' perceptions of school principals' accountability practices differ significantly according to the variable of professional seniority?
4. Do teachers' perceptions of school principals' accountability practices differ significantly according to educational level?
5. Do teachers' perceptions of school principals' accountability practices differ significantly according to the variable of working time with the principal in the school?

## **2. METHOD**

### **2.1. Research Design**

In order to reach the aim of the study, which is to determine teachers' perceptions of school principals' accountability practices, the survey model, one of the quantitative research methods, was used as a method. The survey model is used to determine how the data of individuals in a sample are distributed according to one or more variables. Survey researches are analysed under four headings as instant, cross-sectional, longitudinal and retrospective survey researches (Büyüköztürk, Çakmak Kılıç, Akgün, Karadeniz, & Demirel, 2020). In this research, the cross-sectional survey model was preferred because it gives the opportunity to measure the variable whose characteristics are given among these types at one time.

### **2.2. Population and Sample of the Study**

In another way, the population can be defined as the group in which the results to be obtained by analysing the data collected in the research will be valid and interpreted (Büyüköztürk et al., 2020). The population of the study consists of teachers working at various educational levels.

The sample is a limited part of the population selected from the population to collect information about its characteristics; sampling defines the process of determining the characteristics of the population, the process of determining suitable samples to represent it in order to predict it, and all the procedures carried out in this process (Büyüköztürk et al., 2020). The sample of the study consists of 325 teachers who were determined by the 'Simple Random Sampling' method among the teachers working at various educational levels. The personal information of 325 teachers who constitute the sample group of the study is as follows:

Table 1. Findings related to teachers' personal information

Demographic Characteristics		n	%
Gender	Female	168	51,7
	Male	157	48,3
Education Status	Licence	213	65,5
	Postgraduate	112	34,5
Seniority	6-10 year	92	28,3
	11-15 year	60	18,5
	16-20 year	74	22,8
	21-25 year	49	15,1
	26 and over	50	15,4
Working Time	1. Under 1 year	79	24,3
	2. 1-4 year	160	49,2
	3. 5-8 year	86	26,5
Total		325	100

When the information about the teachers in the sample in Table 1 is analysed; 51,7% (168) of the teachers participating in the study were female and 48,3% (157) were male; 65,5% (213) were undergraduate and 34,5% (112) were postgraduate graduates; 28,3% (92) had a professional seniority of 6-10 years, 18,5% (60) of 11-15 years, 22,8% (74) of 16-20 years, 15,1% (49) of 21-25 years and 15,4% (50) of 26 and above; 24,3% (79) worked with the principal for less than 1 year, 49,3% (160) worked with the principal for 1-4 years, 26,5% (86) worked with the principal for 5-8 years.

The fact that the period of working with the principal does not exceed 8 years is due to the fact that the regulation on the inability of school principals to work in a school for more than 8 years is in force. In addition, teachers with 1-5 years of professional seniority were not included in the study. Such a process was followed with the idea that a certain period of professional experience could be effective in the evaluation of school principals.

### 2.3. Data Collection Tool

Two data collection tools were used to collect data in the study. The first one is 'Personal Information Form' to learn teachers' personal information and the second one is "Accountability Practices Scale". The 'Accountability Practices Scale' used to determine teachers' perceptions of school principals' accountability practices consists of 40 items. The scale was developed by Bülbül (2011). The scale consists of 40 items and 5 sub-dimensions. The Cronbach's alpha reliability coefficient of the scale was ',96'. The scale was prepared according to a five-point Likert scale as '(1) Strongly Disagree', '(2) Disagree', '(3) Somewhat Agree', '(4) Agree' and '(5) Strongly Agree'.

### 2.4. Data Collection and Analysis

In order to collect the data of the study, permission was obtained from the scale owner via e-mail for the 'Accountability Practices Scale' developed by Bülbül (2011) and used as a data collection tool in the first stage. After the permission obtained in the second stage, the

data collection tool was sent to the teachers via Google Forms. After the data collected with the transmitted scales, the analysis phase started.

The data collected with the data collection tools in the study were analysed through a package programme. Before starting the analysis, the normality of the data was checked to decide which of the parametric or non-parametric tests would be used in the analysis of the data. The kurtosis and skewness values, which are one of the ways to determine whether the data show a normal or near normal distribution, were examined (Gürbüz & Şahin, 2017). The normal distribution data of the Accountability Practices Scale are shown in Table 2.

Table 2. Normal distribution data for the accountability scale

Dimensions	Skewness	Kurtosis
Responsibility	-,533	-,042
Standards	-,095	,038
Transparency	-,202	-,058
Provisioning	-,411	,485
Questioning	-,077	-,353
General	,043	-,116

When Table 2 is analysed, it is seen that kurtosis values are between ‘-,533 and ,043’ and skewness values are between ‘-,353 and ,485’. According to these data, it is understood that the calculated kurtosis and skewness coefficient values are between ‘ $\pm 1.5$ ’. According to the kurtosis and skewness coefficient values, it was accepted that the scores of the Accountability Practices Scale, which was used as a data collection tool in the research, exhibited a normal distribution (Tabachnick & Fidell, 2013). Considering this situation, parametric tests were used in the research. In the analysis of the data, the following analysis techniques were used according to the sub-problems of the research:

1. For the first sub-problem of the study, ‘At what level are teachers’ perceptions of school principals’ accountability practices?’, arithmetic averages and standard deviations of the answers given to the scale items were calculated and the findings were shown in tables.
2. ‘Independent Samples t-Test’ was used for the sub-problems of the study such as ‘Do teachers’ perceptions of school principals’ accountability practices differ significantly according to gender variable?’ and ‘Do teachers’ perceptions of school principals’ accountability practices differ significantly according to educational status variable?’.
3. ‘ANOVA’ was used for the sub-problems of the study such as ‘Do teachers’ perceptions of school principals’ accountability practices differ significantly according to the variable of professional seniority?’ and ‘Do teachers’ perceptions of school principals’ accountability practices differ significantly according to the variable of working time with the principal in the school?’.

### 3. FINDINGS

#### 3.1. Findings Related to the Level of Teacher Perceptions

The findings related to the sub-problem ‘At what level are teachers’ perceptions of school principals’ accountability practices?’ are shown in the tables below.



Table 3. Findings related to teachers' perceptions of school principals' accountability practices in general

Dimensions	Mean	Ss
Responsibility	3,52	,742
Standards	3,23	,770
Transparency	3,28	,961
Provisioning	3,50	,840
Questioning	3,21	,970
General	3,35	,714

Table 3 shows that teachers' perceptions of the dimensions of accountability are "Agree" in the "Responsibility" sub-dimension (Mean=3,52); "Somewhat Agree" in the "Standards" sub-dimension (Mean=3,23); "Somewhat Agree" in the "Transparency" sub-dimension (Mean. =3,28); in the sub-dimension of 'Provision' at the level of 'Agree' (Mean=3,50); in the sub-dimension of 'Questioning' at the level of 'Somewhat Agree' (Mean=3,21) and when the general perceptions of the teachers regarding accountability are analysed, it is seen that they are at the level of 'Somewhat Agree' (Mean=3,35).

### 3.2. Findings Related to Gender Variable

The findings related to the sub-problem of the study 'Do teachers' perceptions of school principals' accountability practices differ significantly according to gender variable?' are presented in the table below.

Table 4. T-test analysis according to gender variable

Dimensions	Gender	n	Mean	Ss	t	p
Responsibility	Female	168	3,81	,712	7,933	,00
	Male	157	3,21	,644		
Standards	Female	168	3,40	,859	4,429	,00
	Male	157	3,04	,611		
Transparency	Female	168	3,44	1,152	3,181	,00
	Male	157	3,11	,664		
Provisioning	Female	168	3,66	,974	3,888	,00
	Male	157	3,31	,622		
Questioning	Female	168	3,32	1,119	2,148	,00
	Male	157	3,09	,768		
General	Female	168	3,53	,835	4,967	,00
	Male	157	3,15	,488		

Table 4 shows the findings of 'Independent Samples t-Test' of teachers' perceptions of school principals' accountability practices according to gender variable. When the findings are analysed, it is understood that teachers' perceptions of school principals' accountability practices differ significantly according to gender ( $p < .05$ ). The significant difference is in favour of female teachers because female teachers' perceptions of accountability practices are higher than male teachers. According to these findings, it can be said that teachers' perceptions of school principals' accountability practices are not similar to each other in terms of gender. As a result, it can be said that gender has an important role in shaping teachers' perceptions of principals' accountability practices.

### 3.3. Findings Related to Professional Seniority Variable

The findings obtained for the sub-problem of the research ‘Do teachers’ perceptions of school principals’ accountability practices differ significantly according to the professional seniority variable?’ are shown in the table below.

Table 5. ANOVA findings on accountability according to professional seniority variable

Dimensions	Seniority	n	Mean	Ss	F	p
Responsibility	6-10 year	92	3,50	,721	1,317	,26
	11-15 year	60	3,35	,804		
	16-20 year	74	3,61	,786		
	21-25 year	49	3,63	,513		
	26 and over	50	3,51	,813		
Standards	6-10 year	92	3,32	,693	1,850	,11
	11-15 year	60	3,06	,827		
	16-20 year	74	3,29	,806		
	21-25 year	49	3,33	,657		
	26 and over	50	3,08	,853		
Provisioning	6-10 year	92	3,45	,809	1,926	,10
	11-15 year	60	3,17	,983		
	16-20 year	74	3,38	,996		
	21-25 year	49	3,19	,807		
	26 and over	50	3,06	1,213		
Provisioning	6-10 year	92	3,53	,733	1,008	,40
	11-15 year	60	3,34	,923		
	16-20 year	74	3,62	,919		
	21-25 year	49	3,49	,727		
	26 and over	50	3,44	,901		
Questioning	6-10 year	92	3,20	,839	,564	,68
	11-15 year	60	3,11	,917		
	16-20 year	74	3,32	1,123		
	21-25 year	49	3,26	,873		
	26 and over	50	3,12	1,112		
GENERAL	6-10 year	92	3,40	,633	1,374	,24
	11-15 year	60	3,21	,749		
	16-20 year	74	3,45	,797		
	21-25 year	49	3,38	,576		
	26 and over	50	3,24	,785		

When Table 5 is analysed, ‘ANOVA’ findings of the perceptions of the teachers participating in the research about the accountability practices of school principals according to the professional seniority variable are presented. When the findings were analysed, it was determined that the perceptions of the teachers participating in the study regarding the accountability practices of school principals did not differ significantly in all dimensions of the scale according to the professional seniority variable ( $p > .05$ ). According to these findings, it can be said that teachers’ perceptions of school principals’ accountability practices are similar to each other in terms of professional seniority variable. As a result, in line with the findings of the study, it can be said that professional seniority does not have a significant role in shaping teachers’ perceptions of school principals’ accountability practices.

### 3.4. Findings Related to Education Status Variable

The findings obtained for the sub-problem of the study ‘Do teachers’ perceptions of school principals’ accountability practices differ significantly according to the variable of education level?’ are shown in the table below.

Table 6. t-test analysis according to education level variable

Dimensions	Education Status	n	Mean	Ss	t	p
Responsibility	Licence	213	3,69	,731	6,043	,00
	Postgraduate	112	3,19	,651		
Standards	Licence	213	3,34	,784	3,829	,00
	Postgraduate	112	3,01	,695		
Transparency	Licence	213	3,39	1,041	3,003	,00
	Postgraduate	112	3,08	,753		
Provisioning	Licence	213	3,65	,795	4,660	,00
	Postgraduate	112	3,20	,850		
Questioning	Licence	213	3,35	1,012	3,881	,00
	Postgraduate	112	2,94	,827		
General	Licence	213	3,48	,725	5,197	,00
	Postgraduate	112	3,09	,614		

Table 6 shows the findings of ‘Independent Samples t-Test’ according to the education level variable of the perceptions of the teachers participating in the study about the accountability practices of school principals. When the findings were analysed, it was determined that the perceptions of the teachers participating in the study regarding the accountability practices of school principals showed a significant difference in all dimensions of the scale according to the educational level variable ( $p < .05$ ). It can be said that the significant difference is in favour of teachers with bachelor's degree because the perceptions of teachers with bachelor's degree about accountability practices are higher than those of teachers with postgraduate education. According to these findings, it can be said that teachers’ perceptions of school principals’ accountability practices are not similar to each other in terms of education level. As a result, in line with the findings of the study, it can be said that educational status has an important role in shaping teachers’ perceptions of school principals’ accountability practices.

### 3.5. Findings Related to the Variable of Working Time with the Principal in the School

The findings obtained for the sub-problem of the research ‘Do teachers’ perceptions of school principals’ accountability practices differ significantly according to the variable of working time with the principal in the school where they work?’ are shown in the table below.

Table 7. ANOVA findings related to accountability according to the variable of working time with the principal in the school

Dimensions	Working Time	n	Mean	Ss	F	p	Tukey HSD
Responsibility	1. Under 1 year	79	3,13	,907	15,817	,00	1-2
	2. 1-4 year	160	3,63	,639			1-3
	3. 5-8 year	86	3,66	,626			
Standards	1. Under 1 year	79	2,63	,785	42,071	,00	1-2
	2. 1-4 year	160	3,34	,591			1-3
	3. 5-8 year	86	3,56	,757			
Transparency	1. Under 1 year	79	2,53	1,003	49,297	,00	1-2
	2. 1-4 year	160	3,36	,751			1-3
	3. 5-8 year	86	3,82	,847			2-3
Provisioning	1. Under 1 year	79	2,97	,974	28,343	,00	1-2
	2. 1-4 year	160	3,56	,677			1-3
	3. 5-8 year	86	3,87	,749			2-3
Questioning	1. Under 1 year	79	2,53	,966	31,206	,00	1-2
	2. 1-4 year	160	3,36	,869			1-3
	3. 5-8 year	86	3,55	,858			
GENERAL	1. Under 1 year	79	2,76	,728	50,215	,00	1-2
	2. 1-4 year	160	3,45	,517			1-3
	3. 5-8 year	86	3,69	,701			2-3

When Table 7 is analysed, the ‘ANOVA’ findings of the perceptions of the teachers participating in the research about the accountability practices of the school principals according to the variable of working time with the principal in the school where they are working are presented. When the findings were analysed, it was determined that the perceptions of the teachers participating in the study regarding the accountability practices of school principals showed a significant difference in all dimensions of the scale according to the variable of working time with the principal in the school ( $p < .05$ ). According to these findings, it can be said that teachers’ perceptions of school principals’ accountability practices are not similar to each other in terms of the variable of working time with the principal in the school. As a result, in line with the findings of the study, it can be said that working time with the principal in the school has an important role in shaping teachers’ perceptions of school principals’ accountability practices.

#### 4. CONCLUSION AND RECOMMENDATIONS

In the study, it was determined that teachers’ perceptions of school principals’ accountability practices were at the level of ‘Agree’ in the sub-dimensions of ‘Responsibility’ and ‘Provision’; at the level of ‘Somewhat Agree’ in the sub-dimensions of ‘Standards’, ‘Transparency’ and ‘Questioning’; and teachers’ general perceptions of accountability were at the level of “Somewhat Agree”.

In the study, it was determined that teachers’ perceptions of school principals’ accountability practices differed significantly according to gender variable. The significant difference determined according to the gender variable was evaluated in favour of female teachers due to the fact that the perceptions of female teachers were higher than male teachers in terms of both sub-dimensions and the overall scale. In addition, according to the results

obtained according to gender variable, it can be evaluated that teachers' perceptions of school principals' accountability practices are not similar to each other in terms of gender variable. In addition, the result that teachers' perceptions of school principals' accountability practices differed significantly according to gender variable can also be evaluated as the effect of gender variable on teachers' perceptions of school principals' accountability practices.

In the study, it was determined that teachers' perceptions of school principals' accountability practices did not differ significantly according to the professional seniority variable. In addition, according to the results obtained according to the professional seniority variable, it can be evaluated that teachers' perceptions of school principals' accountability practices are similar to each other in terms of professional seniority variable, or it can be evaluated that teachers' perceptions of school principals' accountability practices are close to each other in terms of professional seniority variable. In addition, the result that teachers' perceptions of school principals' accountability practices did not show a significant difference according to the professional seniority variable can also be evaluated that the professional seniority variable does not affect teachers' perceptions of school principals' accountability practices.

In the study, it was determined that teachers' perceptions of school principals' accountability practices showed a significant difference according to the education level variable. The significant difference determined according to the educational status variable was evaluated in favour of the teachers with bachelor's degree due to the fact that the perceptions of the teachers with bachelor's degree were higher than the perceptions of the teachers with postgraduate education both in terms of the sub-dimensions and the overall scale. In addition, according to the results obtained according to the educational status variable, it can be evaluated that teachers' perceptions of school principals' accountability practices are not similar to each other in terms of educational status variable. In addition, the result that teachers' perceptions of school principals' accountability practices differed significantly according to the educational status variable can also be evaluated as the effect of educational status variable on teachers' perceptions of school principals' accountability practices.

In the study, it was determined that teachers' perceptions of school principals' accountability practices differed significantly according to the variable of working time with the principal in the school. In addition, according to the results obtained according to the variable of working time with the principal in the school, it can be evaluated that teachers' perceptions of school principals' accountability practices are not similar to each other in terms of the variable of working time with the principal in the school where they work, and it can also be evaluated that teachers' perceptions of school principals' accountability practices are far from each other in terms of the variable of working time with the principal in the school where they work. In addition, the result that teachers' perceptions of school principals' accountability practices differed significantly according to the variable of working time with the principal at the school where the teachers work can also be evaluated as the effect of the variable of working time with the principal at the school on teachers' perceptions of school principals' accountability practices.

In line with the results of the research, the following suggestions are presented for practitioners and researchers:

- Within the framework of this research in which teachers' perceptions of school principals' accountability practices were determined, conferences, seminars or courses should be organised about the importance of accountability in schools.

- With the internalisation of accountability in schools, behaviours such as accountability of educational stakeholders and accountability of school principals should be brought to the forefront.
- Legal arrangements should be made regarding accountability. In this way, transparency within the institution will be contributed.
- While school principals who fail to show success in public schools are not held accountable in a significant sense, in private schools this situation is evaluated very seriously and even situations that may end with the termination of the school principal's job may occur. In the same way, bringing the perception of accountability to public schools can contribute to school and student success.
- The research was conducted in public schools. A similar study can be conducted in private schools to reveal and compare how accountability practices of public and private school principalships are perceived by teachers.

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