

The effect of the implementation of the performance audit of efficiency on improving of public sector accountability

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ABSTRACT

Objective: The aim of this study was to investigate the implementation of a scientific approach and results oriented performance auditing of efficiency, and accountability of government. **Methodology:** Methods of solidarity and survey research, including research in order hypotheses (8) assumes two questionnaires developed five options (Likert), which both feature high reliability and validity have been prepared in the interval Since October 2014 to June 2015, the Supreme Audit Court and the provincial sample using formula Cochran (357) patients were determined, were distributed. To test the hypothesis of non-parametric tests (Pearson), test (t) one-sample and independent equations path analysis and multiple regression analysis were used in spss. **Results:** Test results showed, while the implementation of performance auditing efficiency has a significant relationship with the public sector accountability; **Conclusion:** 1) the implementation of audit performance through operating efficiency (efficiency audit) a significant relationship with the public sector to improve corporate accountability, 2) the implementation of performance audit through operating efficiency (efficiency audit) is a significant contribution to the improvement of public sector accountability legislation, 3) implementation of audit performance through operating efficiency (efficiency audits) significant contribution to the improvement of professional accountability the public sector, and 4) implementation of a performance audit through operating efficiency (efficiency audit) a significant relationship with the public sector to improve political accountability, 5) implementation of audit performance through operating efficiency (efficiency audits) significant contribution to the improved public sector financial accountability, and 6) the implementation of audit performance through efficiency operations (efficiency audits) the public sector's significant contribution to the improvement of moral accountability, 7) implementation of audit performance through operating efficiency (efficiency audits) significant contribution to the improvement of cultural and public sector accountability and ultimately 8) audit the performance of the Index Seven combined response (organizational, legal, professional, political, financial, moral, and cultural) is a significant contribution to the improvement of public accountability.

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1. Introduction

All societies progress that has been born of the efforts of researchers and scholars for many years been escorting human knowledge. As a result of this progress, social sciences and humanities as well as the growth and knowledge of accounting and auditing has not been an exception. In science, accounting and audit have also been significant growth in this sector has evolved and its typical efficiency audit of operational management. In fact, the audit function in the development of a growing economy and increasing accountability (financial and operational), the public sector in the society in different countries as to the assessment, measurement and reporting of efficiency, efficiency and cost 3 affairs and operations of Activity the public sector, the control and efficient use of limited resources to provide findings and recommendations of the audit, the executive directors and field helped accountability, responsiveness and enhance efficiency provide. Although the audit function in advanced countries many years ago, but this form of audit in our country at the beginning of the way. Therefore, regulatory agencies, especially the Supreme Audit Court, the public sector, accounting and auditing professionals to implement this type of audit should be to enhance accountability, the experiences of other countries use.

On the other hand, today the development of a culture of accountability, officials (as respondent) and citizens (whether as a response) asking for additional information such as results, or outputs, effectiveness, efficiency and cost activities are included in the state budget (Babajani, 2009; Aslani, 2000). The financial efficiency of the government to meet the responsibility to respond to their responses emphasize (Babajani, 2007). Public sector managers should be held accountable to the people and their representatives and provide tools to respond on the basis of reliable information. Their management decisions and conclusions and recommendations for reform to improve the management to provide more (nokhbeh-Fallah, 2005).

Although the audit productivity, something unconventional, but only a few of the auditor, to take effect on productivity contributed content. One of the types of audit can be efficiency auditing. Seeking account and public sector as a result of a favorable response occurs when executive agencies with planning and efficiency, based on clearly stated objectives and expected results, be addressed, therefore, a clear expression of the compliance audit of economy, efficiency and effectiveness in efficiency All enterprises, small and so on. Now that the program of development of economic, social and cultural changes, new perspectives and new trends emerge, it is necessary to pay special attention to audit managers efficiency pay and to enhance the efficiency, effectiveness and economical devices. That is why sentiment has been doing research in the following requirements: (a) the development of human growth and transformation has taken place, (b) a major challenge for the audit profession needs leaders, government officials and representatives of the people, the benefits of audit efficiency and attractiveness of their c Users, D resources limitations on the one hand and economic and social goals to achieve medium-term and long-term growth and development and to achieve efficient, effective and economical to them (Mohammadi, 2008), e-task executive in Article (20) the management of state services approved in September 1386, to motivate and increase the efficiency and utilization of their relevant employees of thought and creativity, (c) executive duties in Article (218) of the Fifth Development Plan for the implementation of audit the operational and accountability of public sector efficiency. With regard to the general belief that the audit function (operations) are necessary for the public sector, nonprofit and research carried out by researchers in this field, it is hoped the research will also be able to carry out the audit of the efficiency of the underlying efficiency in order to improve accountability the government of Iran.

1.1 Thread the expression (question):

A dynamic and efficient political system that particular job well done and the challenges of growing domestic and international Tente, respond appropriately, the military has completed all its components, including Its fine system It is very effective in His efficiency system is responding. Any system of accountability is so important that the regime depends, because it prevents decay and corruption and inefficiency within the government (Alikhani, 2005). However, the accountability of government agencies in the political system varies but usually contains By them processes by government officials to the efficiency and behavior directly, they are held accountable by elections. Representatives in legislatures, executives and government officials through mechanisms of evaluation, inspection and audit, accountability make (Aucoin & Heintzman, 2000).

54 and 55 of Iran's constitution, the independence of the Supreme Audit Court as an independent auditor provided the government (Babajani, 2007) and the Supreme Audit Court, in the exercise of its functions and Its statutory responsibilities of the compliance audit mechanisms,, financial audits, Audit of efficiency management, comprehensive auditing, reporting financial statements, adjusted Letters management and protestation, a report to the court, the Supreme Audit Court, judgment by Advisor of staff for violations of laws and regulations of the country's financial and accounting procedures preventative and interaction with machines Executive, Audit, as well as implicit and continuous use oral and written notices stopped. significantly increase the (Supreme Audit Court, 2009). This type of audit is a technique that aims to assess how the operation. This technique, essential information regarding the determination of objectives, such as the success in the use of resources to provide managers and directors. Indicators used in the main components significant impact on the continuous improvement of audit efficiency, efficiency and accountability of executive agencies can have. So in this article, has pointed to the concepts of accountability, approach and way of increasing accountability be addressed through the implementation of efficiency auditing. The basic question raised is whether the implementation of the audit function can improve the efficiency of the public sector is the accountability? To Accountability this question, and given the importance of the issue And Whereas comprehensive research has been done in this regard in our country, The purpose of this study was to evaluate the impact of the implementation of the efficiency audit is to improve public sector accountability.

1.2 The literature research:

1.2.1 Literature:

To understand the theoretical basis of accountability and audit function must first be associated with concepts such as the principles of accountability, organizational, legal, professional, financial, cultural, political and moral principles and audit efficiency, efficiency, effectiveness and economy of the meet. Efficiency is the ratio of the output data to the optimal use of resources. Effectiveness means achieving the goals of the organization. By combining these two concepts are four states that productivity is the fourth state. Efficiency and effectiveness (productivity), a condition that resources are used

properly and the objectives achieved. Efficiency audit to assess the efficiency, effectiveness and economy in the form of a proposal to management is done to address and improve productivity. Productivity, including the effectiveness and efficiency of the tasks it is Vasrbkhshy Azanjam the right things. In this way, productivity can be defined as doing the right thing the right thing. Yuji word Ayjry response, a proper flow of information between accountable or responsive and Accountability whether or not the rightful owner. They have a two-way communication is established between the right to know whether the response so as to give the respondent the right to disclose information on the privacy law.

1.2.1.1 Audit Function:

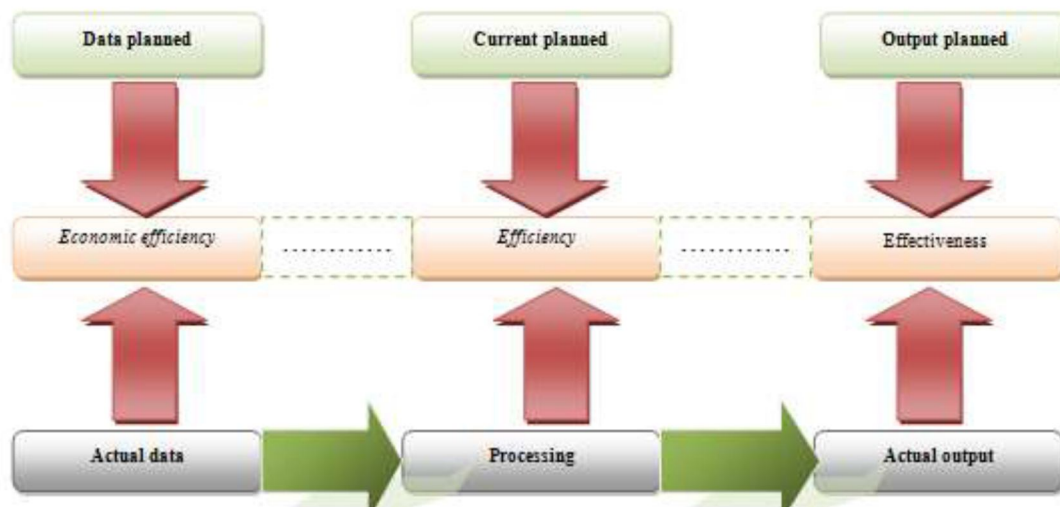
Operational Audit approximately 1996 AD In countries such as Germany, the UK, Canada and the United States was formed. Audit of the 1930s in England and the same was as serious. The official starting point of a new field of government auditing efficiency auditing in 1972, with the release of government auditing standards organizations by the United States General Accounting Office, which later became known as the Yellow Book. In 1977, a conference was held in Lima by intosay officially given the importance of this reckoning, the US General Accounting Office Institutions public, especially in the development of efficiency audit procedures have been effective. The Court referred to similar standards adopted by the AICPA to three factors: efficiency, economy and effectiveness are discussed. In 1993, the (US) to amend the Accounting budget needs to reconsider governmental organizations in dealing with the issue of strategic planning.

These include developing a mission statement, organizational and measurable goals, objectives and proposed budget, efficiency measurement criteria to evaluate success in achieving the goals and objectives of the program. In our country does not have this kind of reckoning with history, but the first time in 2009 by the Supreme Audit Court and Audit Directory efficiency and has started running.

1.2.1.1.1 Efficiency audit elements:

In recent decades, evaluation and auditing systems in public and private sectors most industrialized countries on topics such as operational audits, efficiency auditing, account management, account planning and account has been comprehensively addressed. The audits in the public sector in the past emphasis on achieving goals, laws, regulations, policies, procedures and use of funds has been received. However, in recent years on improving management efficiency, increase productivity in this sector and reduce the cost of any lost opportunity is emphasized. It should be noted that in general the term is used efficiency auditing. This term has been applied to government auditing standards and use it on account of the Supreme Audit Court of Iran has also been approved by the Steering Board. Court of audit efficiency standards for public accounting America on the basis of economy, efficiency and effectiveness, have suggested. The various economic systems, enterprise management increasing emphasis on the evaluation of efficiency, effectiveness and economy in operation. Efficiency auditing, with three components of efficiency, effectiveness and economy, which is quite important. internal or external auditors performed. (nokhbeh-Fallah, 2005).

Table No. 1: The relationship between the basic elements of efficiency audit



1.2.1.1.2 Efficiency Audit:

Efficiency means to assure the maximum result from the consumption of resources devoted to a program or to study, or at least a certain level of results. Efficiency improves when a part of the system elements to produce a certain amount of a certain amount of input-output reduced or the system, the greater the amount of output achieved. Efficiency is the ratio of operating results (output) the resources consumed (data) and operations by using optimal operational efficiency, maximum output (output) with only minimal resources (data) supply. In addition to the operational definition given by the audit committee, which was mentioned in books, publications and articles, the definition of a number of efficiency is provided. According to this definition, the efficiency is as follows:

1. achieve goals with minimum cost.

2. How to achieve the objectives through applying the ways in which the minimum, maximum efficiency obtained.
3. Doing things well and fit and proper manner.
4. A maximum return for a given data.
5. Increased production with fixed data.

In all these definitions, four of the following:

- Objectives: what the organization seeks to achieve. - Data: material resources, human and financial, which it used in the business unit or consumes.
- Outputs: product activities such as goods, services or other results.
- Activities: the operating entity through which resources (data) into the product (outputs) it.

Auditor for the efficiency of their duties in order to create an optimal balance between cost results, Bhhdqqlrsandn cost estimates, but cut costs wherever possible is done to achieve results. In addition, the maximum productivity as well as the costs do not rise too much. To evaluate the cost efficiency, efficiency audit use of resources, labor work, facilities, equipment, supplies and money to the analysis.

1.2.1.2 Accountability:

Accountability is the foundation of any society that claims to be democratic. Ast.shayd this statement more strongly represented, with a system of accountability is essential to democracy. The Accountability has long been under pressure to Seeking answers Each of the people, the parliament, the media and professional associations have asked for a better response, the government in providing better information and transparency as a result of its activities. Today, globalization and the impact that the financial situation of the overseas countries My–Gyrnd international community also has added to Demand response. Cultural, 2. Sinclair (1995): political, administrative, public and private, 3. Edward & Hulme (1996): external or strategic, internal or task, 4. Marshal et al. (1987): democratic, financial and legal, 5 - Romzek & Dubick (1987): legislative, bureaucratic, political and professional, 6. Millar & Ckevitt (2000): hierarchical, political, legal and professional, 7. C. Yensen (2000): ethical, legal, operational, financial and democratic, 8 Barrados et al. (2000): shared accountability and contractors like public services, 9 Lee et al. (2004): Management (successor Tuesday to answer administrative, legal and political) and 10. Bovens (2007): horizontal, vertical and diagonal

Moral: The values Commitment to ethical values of the profession - the promise of - bribery (under the table) - approachability - compliance with codes and regulations of the client - the client respectful behavior - honoring human dignity and strengthen the spirit of serving .

Legal issues vacuum of patients - complex rules and bureaucratic red tape - proper implementation of laws and administrative regulations - the regulations and instructions and other problems.

Financial actual price paid - the fairness of the costs - direct expectations of stakeholders to enter values and exit costs. Functional (operational): The number of personnel needed for the organization - tailored service - Scientific plans for employees and clients - confirmed by the staff of the client - advise clients to solve problems - components of authority and responsibility - emphasis on efficiency measurement and reporting of regulation - professional guidance of students, faculty and staff - professional competency (scientific, research and specialized) - mastering the techniques of human resource management, finance and information.

Information: Information about the policies and plans of action - information about changes in laws and regulations - to ensure that the information provided by the hospitals - satisfying, trust and public support by providing necessary information, valid and timely.

Cultural norms, expectations, participation in activities - accepted values, justice, equity, efficiency and efficiency - Demographic characteristics - strong predictor of Complaints - understanding the needs of faculty members, professionals, staff and patients - to respond to community on efficiency.

The political role of the state (office-oriented or sovereignty) - Liberty Media - interest groups - institutional balance between independence and accountability - reduce government control.

Institutional (structural): recognition - complexity - centralization and decentralization - policy and strategy - laws and regulations - to reduce the concentration of structural and administrative - transparency in the structure of supervision - acceptance in the structure of supervision - and define the standards with the participation of professors and experts.

Professional: to guide citizens to solve administrative problems, services are defined properly, the proportion of the number of employees with the need to manage, provide the efficiency, the policies and programs of the Department of citizens, providing equitable services, facilitate success and reduce the time office operations and confidence in the promises made by the managers.

The importance of public accountability Concept Statement No. (1) America's Governmental Accounting Standards Board Statement Detailed provisions shall result in the following extract: accountability the cornerstone of all financial reports and accounts of all the provisions of this statement is used is. Accountability, the government must explain to citizens claim occurs in the case of actions based on the notion that citizens have a right to know and a right to [require that] the facts to the public and to make them and representatives reach them. Financial reporting and operational role to play in the duty of accountability in a democratic society stems. The standard proposed by the International Monetary Fund, the government should form a system of national accounts or the terms of the International Monetary Fund for financial data determined under the government's financial reporting systems.completed (Babajani, 2007). Thus, if a regular audit process to gather and evaluate the evidence impartially, allegations of economic activities and events in order to determine the degree of compliance with the criteria set N–Ha and report the results to stakeholders know (Jabbari and honest, 2011) Article 55 of the constitution of the task that lay on the shoulders of the Supreme Audit Court, democratic oversight of government spending and the obligation of the Government and affiliated organizations, and the right to know the facts and Accountability s to meet you people and the accountability of the recognition completed (Babajani, 2007),

Supreme Audit Court plays a vital role in promoting transparency and accountability.Inserts executive in order to maintain and protect public funds and the achievement of good governance in the public sector to comply with professional ethics and the use of modern technology and efficient human

resources (Supreme Audit Court, 2010), and also for responsibility their legal techniques, tools and mechanisms used to provide the Supreme Audit Court shall therefore have to think about looking for the best practical mechanism to increase the accountability of the executive authorities machines. Therefore, in this study, the relationship between the functional mechanisms of the Supreme Audit Court, clear and effective accountability in government and public employees and managers at all levels are among the factors that can preserve and protect Byt–Almal and achieve good governance to have.

1.2.2 Background research:

1.2.2.1 Audit Function:

Fatahi (2012), in a study entitled The Effect of efficiency audit on improving the efficiency of the public sector structure was revealed with three assumptions: 1) audit function improved structural and organizational resources, 2) improve the structural sources improved organizational productivity, and ultimately, 3) improved audit efficiency efficiency of the structural and organizational resources (organizational climate) is the public sector. The study of the structural components include: lack Consecutive or stability of human resources (staff and managers), minimize the time required to carry out the tasks and eliminate unnecessary work and bottlenecks, the quality of the design and conduct and the fulfillment of quality standards, flexibility As part of the efficiency of the public sector structural variables considered that the implementation of improved productivity efficiency auditing.

Fatahi (2012), in a study entitled The Effect of efficiency audit on improving the efficiency of public sector management systems that have had three assumptions that 1) audit management systems will improve efficiency, 2) improvement of the management system improve productivity and, ultimately, 3) management system audit efficiency efficiency of the public sector will be improved. In this study, efficient management systems and components, including: the implementation of efficiency management and outcome-based payment, the establishment of the offers, the establishment offers Fkrafryn, the system offers the entrepreneur, implement a comprehensive quality management system (public participation Drsydn organization goals), the establishment of the rule of management and control over the management, implementation and deployment of successful systemsbased management planning, stability programs and the establishment of efficient and effective management information systems by the investigator using path analysis and correlation analysis test contract and conclude that these variables as part of the efficiency of public sector management considered that the implementation of improved productivity efficiency auditing.

Fatahi (2014), in a study entitled The Effect of efficiency audit on improving the efficiency of public sector human resources with the three assumptions that 1) efficiency audit is to improve human resources, 2) improve the promotion of human resources Productivity and finally 3) audit the efficiency of the public sector will enhance the efficiency of human resources. The research component of human resources, including the establishment of appropriate terms of innovation and creativity of managers and employees, the workforce with experience, motivation and morale of the staff work, continuous professional training for managers and employees, and the quality of working life of employees, increase consciousness (commitment) and social and organizational discipline, discrimination between employees (due to lack of management), removing inconsistencies of individual talents and the educational field employees their jobs, thinking employees (institutional productivity in thought), increase Innovation in the duties and responsibilities of employees, job satisfaction and management support, promote desired behavior Act right leaders and managers promote employees based on merit and development staff (efficient use of expertise and talents of employees) by the investigator using a method of analysis

Fatahi (2014), in a study entitled The Effect of efficiency audit on improving the efficiency of capital resources (financial and budget), the public sector, which has had three assumptions that 1) improve financial and budgetary efficiency audit that is, 2) improving financial and budgetary resources, improve productivity, and ultimately, 3) improved audit efficiency efficiency of the public sector finances and the budget. In this study, financial resources and budget components include minimal use of resources to achieve results, to achieve maximum results and outputs of tasks and activities, planning, organizing and directing resources more effectively, the minimum required resources, the quality of sourcesthat these variables as part of the efficiency of capital resources (financial and budget) public sector considered that the implementation of improved productivity efficiency auditing.

Fatahi (2014), in a study entitled The Effect of efficiency audit on improving the efficiency of the public sector, which has had three assumptions that 1) the implementation of audit efficiency improvement and development of composite indicators of structural resources, capital, management systems and human resources, 2) develop a combination of structural resources, capital, management and human resources systems improve the efficiency of the public sector, and 3) improve audit efficiency through a combination of structural resources, capital, human resource management systems and improve the efficiency of the public sector. The research component of finance and budget, and organizational structure, human resources and management systems researcher productivity by using path analysis and Pearson correlation test were analyzed and the conclusion that these variables as components of the efficiency of the public sector will be considered.

Joy pa (2010), a research on the pathology of the implementation of the efficiency audit by the Supreme Audit Court and provide recommendations for improvement, the following factors in order of importance, hinder implementation of efficiency auditing by the Supreme Audit Court knows. These factors include: lack of adequate training and skills and auditors Accounting Office, inadequate budgeting system, the lack of appropriate indicators to assess the efficiency of executive agencies, lack of transparency executives in response to the GAO auditors, inadequate system for gathering and maintaining statistics operational and financial information and a lack of legal authority (in the Supreme Audit Court) for efficiency auditing.

1.2.2.2 Accountability:

Pour-Khodami & Zeinali (2007) in "efficiency-based budgeting system and its impact on the efficiency and accountability of the government" as that of the target system to implement Budgeting operational accountability objective basis stronger for its success, than to allocate funds to create stems. Budgeting operations, the most direct link between efficiency information and increase the efficiency and quality of services. Budgeting operating system through the use of comprehensive quality management and reducing costs and increasing satisfaction Consumers improve government efficiency and in fact leads to more effective exploitation of resources will withstand managers available resources to achieve the expected goals outlined in the budget more effectively their exploitation. Kurdistan (2007) in an article entitled "Accountability in the public sector and accounting information," explained that

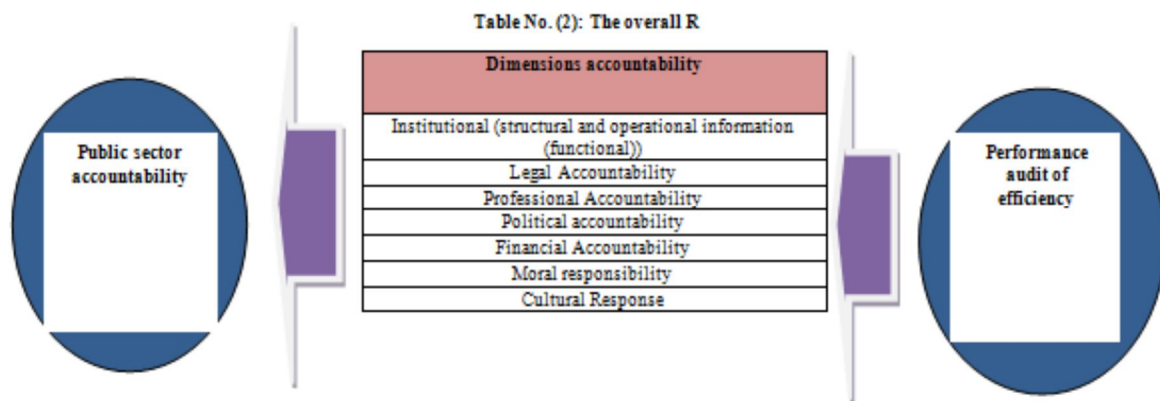
public accountability is essential to carry out the democratic process and public management are complementary. The concept of public accountability, the image of integrity, loyalty, fairness, transparency, competence and moral efforts to improve public administrators to provide and promote government officials protected against criticism informaticists and exhibits effects of democracy.

Babajani (2009) in an article entitled "The theoretical and legal analysis of the new approach to budgeting in 1387 from the perspective of accountability" has stated that in spite of significant developments in the last two decades, accounting and financial reporting in the public sector of developed countries and many developing countries have taken effective action by the institutions responsible for the change in government accounting system has been done. In my opinion, in the process of evolution of the "state budget" and "accounting and financial reporting system" primarily involves understanding the importance of these two systems is in the process of public accountability. trustee in charge of finance and budget, and to popular belief, these officials become clear.

1.3 A review of theoretical and literature (model and research hypothesis):

1.3.1 Framework and conceptual model:

The study was conducted based on the following conceptual framework:



According to the general framework of the research, the impact of the implementation of efficiency auditing must meet efficiency criteria seven (organizational, legal, professional, political, financial, moral and cultural) public sector as seven were supposed to test, and then the impact of the implementation of the efficiency audit of the efficiency of the public sector accountability seven dimensions are measured. To calculate the Pearson correlation test research hypotheses and statistics (sig), (F) and (R) in spss regression was used. At the end of the test track path analysis and preparation equations, indirectly, the effect of improving the accountability of public sector efficiency auditing efficiency is measured by size.

1.3.2 The hypothesis of the study:

- 1) audit efficiency through operating efficiency (efficiency audits) to improve organizational accountability and effectiveness.
- 2) audit efficiency through operating efficiency (efficiency audits) to improve the impact of legal accountability.
- 3) audit efficiency through operating efficiency (efficiency audits) to improve the effectiveness of professional accountability.
- 4) audit efficiency through operating efficiency (efficiency audits) to improve the accountability of political influence.
- 5) audit efficiency through operating efficiency (efficiency audits) to improve financial accountability influences.
- 6) audit efficiency through operating efficiency (efficiency audits) to improve the accountability of moral influence.
- 7) audit efficiency through operating efficiency (efficiency audits) to improve accountability cultural influences.
- 8) audit the efficiency of the index combined seven responses (organizational, legal, professional, political, financial, moral and cultural) impact on improving public accountability.

2. Materials and methods

2.1 methodology:

The study of the research, deductive - inductive and a correlation study. Also the derivation methods, descriptive - the analysis and research design, survey. First reading of journals, articles and books related to the issue of research (including performance audit efficiency and responsiveness), and consultation with experienced teachers and specialists Supreme Audit Court of Auditors, in a questionnaire survey tool set, then pre-tested and Due to high coefficient of Cronbach's alpha of the questionnaire and guidelines approved by the Committee on Standards of Supreme Audit and the final sample is distributed and then collected and analyzed and evaluated. The study population included all executives, assistants, auditors, experts in the Supreme Audit Court (32) province and headquarters of the Supreme Audit Court and the number (2000) Person. Therefore, to calculate the sample size required as far as possible be representative of society Cochran formula was used. Relatively large sample size and the number (322) and were randomly but in order

to enhance the credibility of the questionnaire survey (357 participants) were collected and distributed. In terms of the scope of this study to the time taken between October 2014 to June 2015 And the place information and the location managers, auditors and Audit Court experts across the country (32 provinces) is. Also in terms of thematic scope of the study is to evaluate the effect of the implementation of the performance audit is to improve public sector accountability.

Table 3. Reliability

The Cronbach's alpha coefficients	Number of items	The following sections	Inventory name
927.	17	B-1 performance audit questionnaire efficiency	
853.	21	Corporate accountability	B-2 questionnaire improve accountability
896.	7	Legal accountability	
897.	7	Professional accountability	
924.	9	Political accountability	
933.	6	Financial accountability	
965.	7	Moral accountability	
891.	5	Accountability culture	
944.	62	The effect of combined indicators improve accountability	

The data were analyzed using Pearson correlation coefficient, path analysis, and statistics (t), (sig), (regression), etc. using spss software version (18) was used to test the hypotheses were studied and the results obtained and was expressed.

3. Discussion and results

3.1 Research inferential statistics:

3.1.1 Test research hypotheses:

□ Hypothesis No. 1:

Implementation of audit efficiency through operating efficiency (efficiency audits) to improve organizational accountability and effectiveness.

The technique is used to test this hypothesis. Statistical hypotheses were encountered can be written as the null hypothesis $H_0: P = 0$ and the hypothesis of an $H_1: P > 0$. The null hypothesis, we assume that the relation between the implementation of efficiency auditing organizational efficiency and improve public accountability, there is a positive relation is the opposite hypothesis.

Table 4. Analysis of the main assumptions (1):

The significance level	Pearson coefficient	The standard deviation	Average	Variable
000	0583	0655	3 . 69	Performance audit of efficiency
		0619	3 . 78	Improve organizational accountability

Table (4-1). Descriptive Statistics

Variables	Mean	Std . Deviation	N
Improve organizational accountability	3 . 78	.619	357
Performance audit of efficiency	3 . 69	.655	357

Table (4-2). Correlations

Variables	The correlation coefficient	Improve organizational accountability	Performance audit of efficiency
Improve organizational accountability	Pearson Correlation	1	.583**
	Sig . (2-tailed)		.000
	N	357	357
Performance audit of efficiency	Pearson Correlation	.583**	1
	Sig . (2-tailed)	.000	
	N	357	357

Table (4-3). Model Summary

Model	R	R Square	Adjusted R Square	Std . Error of the Estimate
1	.924 ^a	.854	.854	.255

Table (4-4). ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	134 . 588	1	134 . 588	2075 . 094	.000 ^a
Residual	23 . 025	355	.065		
Total	157 . 613	356			

Table (4-5). Coefficients^a

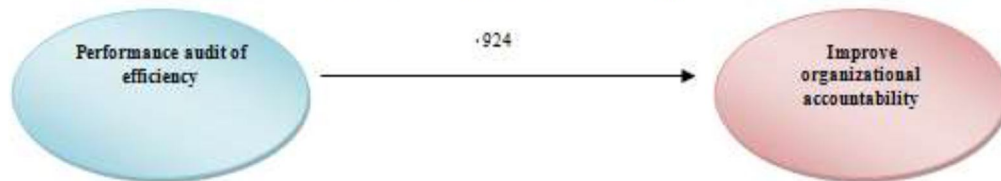
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std . Error	Beta		
(Constant)	.231	.077		3 . 001	.003
Performance audit of efficiency	.938	.021	.924	45 . 553	.000

and the average efficiency of audit efficiency efficiency (3.69) is. Pearson's coefficient ($r = 0.583$) to the high correlation between the two variables shows that the index is positive and has a direct sense, the implementation of audit efficiency by increasing the efficiency of public sector increased organizational accountability of the improvement, Given the significant level of $\text{sig} = 0.000$) is smaller than 0.05, the null hypothesis with 99% confirmed it accepted certain no way to confirm this hypothesis as the following equation:

Model Number (1): The main hypothesis testing (1)

$$\alpha 1 V 1 \text{ (Improve organizational accountability)} = .231 + .938 \times (\text{Performance audit of efficiency}) + .098$$

Table No. (3): analysis of the default route (1)



□ Hypothesis No. 2:

Implementation of audit efficiency through operating efficiency (efficiency audits) to improve the impact of legal accountability.

The technique Pearson used to test this hypothesis. Statistical hypotheses were encountered can be written as the null hypothesis $H: P = 0$ and the hypothesis of an $H: P > 0$, the null hypothesis, the assumption is that the relation between the efficiency of audit efficiency efficiency and improve accountability legitimate public There is a hypothesis opposite relation.

Table 5. Analysis of the Major Premise No. 2:

The significance level	Pearson coefficient	The standard deviation	Average	Variable
000	0667	.655	69 . 3	Performance audit of efficiency
		0639	88 . 3	Improve legal accountability

Table (5-1). Descriptive Statistics

Variable	Mean	Std . Deviation	N
Performance audit of efficiency	3 . 69	.655	357
Improve legal accountability	3 . 88	.639	357

Table (5-2). Correlations

Variables	The correlation coefficient	Performance audit of efficiency	Improve legal accountability
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Performance audit of efficiency	Pearson Correlation	1	.667**
	Sig . (2-tailed)		.000
	N	357	357
Improve legal accountability	Pearson Correlation	.667**	1
	Sig . (2-tailed)	.000	
	N	357	357

Table (5-3). Model Summary

Model	R	R Square	Adjusted R Square	Std . Error of the Estimate
1	.845a	.714	.713	.380

Table (5-4). ANOVAb

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	127 . 856	1	127 . 856	886 . 549	.000a
Residual	51 . 197	355	.144		
Total	179 . 054	356			

Table (5-5). Coefficientsa

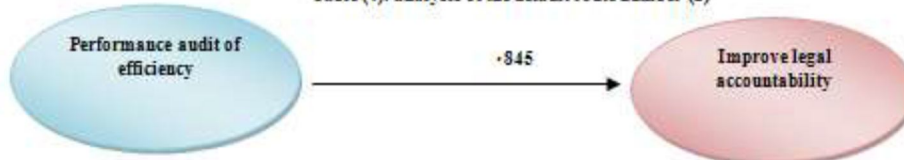
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std . Error	Beta		
(Constant)	.410	.115		3 . 567	.000
Performance audit of efficiency	.914	.031	.845	29 . 775	.000

Average improvement of the legal public accountability (3.88) is. Pearson's coefficient ($r = 0.667$) to the high correlation between the two variables show a positive factor has to be direct, ie by increasing the efficiency of the improved accountability of law enforcement efficiency audit of public sector increased Given the significant level of $\text{sig} = 0.000$) is smaller than 0.05, this is confirmed by 99%, so the null hypothesis cannot be accepted. It is also a way to confirm this hypothesis, the equation is as follows:

Model Number (2): The main hypothesis testing numbers (2)

$$+ .146) \text{Performance audit of efficiency} (= .410 + .914 \times \text{Improve legal accountability}) \quad (\alpha 2V2)$$

Table (4): analysis of the default route number (2)



□ Hypothesis No. 3:

Implementation of audit efficiency through operating efficiency (efficiency audits) to improve the effectiveness of professional accountability.

The technique Pearson is used to test this hypothesis. Statistical hypotheses were encountered can be written as the null hypothesis $H: P = 0$ and the hypothesis of an $H: P > 0$, the null hypothesis, the assumption is that the relation between the efficiency of audit efficiency efficiency and improve accountability professional sectors There is no public relation is the opposite hypothesis.

Table (6). The analysis of assumptions No. (3):

The significance level	Pearson coefficient	The standard deviation	Average	Variable
000	061	0655	69 . 3	Performance audit of efficiency
		0666	91 . 3	Improving professional accountability

Table (6-1). Descriptive Statistics

Variable	Mean	Std . Deviation	N
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Performance audit of efficiency	3 . 69	.655	357
Improving professional accountability	3 . 91	.666	357

Table (6-2). Correlations

Variable	The correlation coefficient	Performance audit of efficiency	Improving professional accountability
Performance audit of efficiency	Pearson Correlation	1	.610**
	Sig . (2-tailed)		.000
	N	357	357
Improving professional accountability	Pearson Correlation	.610**	1
	Sig . (2-tailed)	.000	
	N	357	357

Table (6-3). Model Summary

Model	R	R Square	Adjusted R Square	Std . Error of the Estimate
1	.901 ^a	.813	.812	.307

Table (6-4). ANOVAb

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	144 . 627	1	144 . 627	1538 . 761	.000 ^a
	Residual	33 . 366	355	.094		
	Total	177 . 993	356			

Table (6-5). Coefficientsa

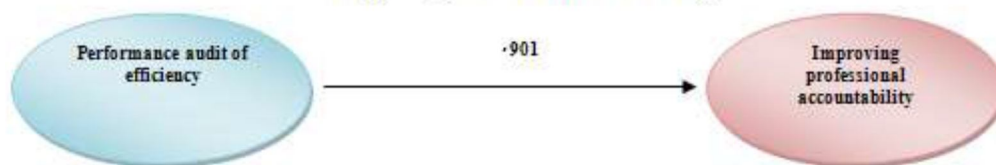
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std . Error	Beta		
1	(Constant)	.129	.093		1 . 393	.165
	Performance audit of efficiency	.972	.025	.901	39 . 227	.000

Professional public accountability (3.91) is., due to the significant level of sig = 0.000)) is less than 0.05, this is confirmed by 99%, so the null hypothesis can not be accepted. It is also a way to confirm this hypothesis, the equation is as follows:

Model Number (3): The main hypothesis testing No. (3)

$$+ .118) \text{ Performance audit of efficiency } (= .129 + .972 \times) \text{ Improving professional accountability } (a3V3)$$

Table (5): analysis of the default route number (3)



□ Hypothesis No. 4:

Implementation of audit efficiency through operating efficiency (efficiency audits) to improve the accountability of political influence. The technique Pearson is used to test this hypothesis. Statistical hypotheses were encountered can be written as the null hypothesis H: P = 0 and the hypothesis of an H: P > 0, the null hypothesis, the assumption is that the relation between the implementation of efficiency auditing efficiency and improving accountability of political accountability of government There is a hypothesis opposite relation.

Table (7). Test secondary hypothesis (4) the main assumptions (1)

The significance	Pearson coefficient	The standard	Average	Variable
------------------	---------------------	--------------	---------	----------

level		deviation		
.00	0.501	0.655	69.3	Performance audit of efficiency
		0.662	4	Improving political accountability

Table (7-1). Descriptive Statistics

Variable	Mean	Std . Deviation	N
Performance audit of efficiency	3 . 69	.655	357
Improving political accountability	4 . 00	.662	357

Table (7-2). Correlations

Variable		Performance audit of efficiency	Improving political accountability
Performance audit of efficiency	Pearson Correlation	1	.501**
	Sig . (2-tailed)		.000
	N	357	357
Improving political accountability	Pearson Correlation	.501**	1
	Sig . (2-tailed)	.000	
	N	357	357

Table (7.3). Model Summary

Model	R	R Square	Adjusted R Square	Std . Error of the Estimate
1	.924 ^a	.854	.854	.301

Table (7-4). ANOVAb

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	188 . 067 32	1	188 . 067	2078 . 607	.000 ^a
	Residual	. 119	355	.090		
	Total	220 . 186	356			

Table (7-5). Coefficientsa

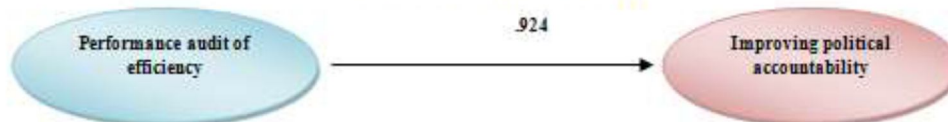
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std . Error	Beta		
1	(Constant)	- . 474	.091		-5 . 210	.000
	Performance audit of efficiency	1 . 109	.024	.924	45 . 592	.000

In the above table, to test the significance of the relationship between the implementation of efficiency auditing and improve the efficiency of public political accountability Pearson technique is used, as can be seen in the results table, the average rate of implementation of audit efficiency efficiency (3.69) and Average enhance public political accountability (4) is. Pearson's coefficient ($r = 0.501$) to the high correlation between the two variables shows that the index is positive and has a direct sense, the implementation of audit efficiency by increasing the efficiency of the improved political accountability of public sector increased Given the significant level of sig = 0.000)) is smaller than 0.05, it is about 99% confirmed the null hypothesis cannot be accepted. It is also a way to confirm this hypothesis, the equation is as follows:

Model (4): The main hypothesis testing (4)

$$+ . 115) \text{ Performance audit of efficiency} (\beta_1 = . 474 + 1 . 109 \times) \text{ Improving political accountability } (\alpha_4 V_4$$

Table No. 6: analysis of the default route (4)



□ **Hypothesis No. 5:**

Implementation of audit efficiency through operating efficiency (efficiency audits) to improve financial accountability influences.

The technique Pearson is used to test this hypothesis. Statistical hypotheses were encountered can be written as the null hypothesis $H_0: P = 0$ and the hypothesis of an $H_1: P > 0$, the null hypothesis, the assumption is that the relation between the efficiency of audit efficiency efficiency and improve the financial accountability of the government There is a hypothesis opposite relation.

Table (8). hypothesis testing (5)

The significance level	Pearson coefficient	The standard deviation	Average	Variable
000	0602	0569	05 . 4	Performance audit of efficiency
		0575	69 . 3	Improve financial accountability

Table (8-1). Descriptive Statistics

Variable	Mean	Std . Deviation	N
Performance audit of efficiency	4 . 05	. 569	390
Improve financial accountability	3 . 69	. 575	390

Table (8-2). Correlations

Variable		Performance audit of efficiency	Improve financial accountability
Performance audit of efficiency	Pearson Correlation	1	0 . 602**
	Sig . (2-tailed)		. 000
	N	390	390
Improve financial accountability	Pearson Correlation	0 . 602**	1
	Sig . (2-tailed)	. 000	
	N	390	390

Table (8.3). Model Summary

Model	R	R Square	Adjusted R Square	Std . Error of the Estimate
1	.853a	0.857	0.857	0.287

Table (8-4). ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig .
1 Regression	189 . 020	1	189 . 020	3033 . 541	. 000 ^a
Residual	38 . 210	389	. 920		
Total	227 . 23	390			

Table (8-5): Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig .
	B	Std . Error	Beta		
(Constant)	-. 235	. 231		8 . 525	. 000
Performance audit of efficiency	4 . 301	. 087	. 853	52 . 231	. 000

According to the table above, the implementation of the audit function to test the relationship between efficiency and improved public sector financial accountability Pearson technique is used, as can be seen in the results tables of the implementation of the efficiency audit (4.05) and the mean improved public sector financial accountability (3.69) is., due to the significant level of sig = 0. 000)) is smaller than (0.05). This was confirmed about 99%. Thus, the null hypothesis can not be accepted. It is also a way to confirm this hypothesis, the equation is as follows:

Model No. (5): hypothesis testing (5)

$$+ .318) \text{ Performance audit efficiency} (= - .235 + 4.301.x) \text{ Improve financial accountability (a1V1)}$$

Table No. (7) test hypotheses path analysis (5)



□ Hypothesis No. 6:

Implementation of audit efficiency through operating efficiency (efficiency audits) to improve the accountability of moral influence.

The technique Pearson is used to test this hypothesis. Statistical hypotheses were encountered can be written as the null hypothesis $H_0: P = 0$ and the hypothesis of an $H_1: P > 0$, the null hypothesis, the assumption is that the relation between the efficiency of audit efficiency efficiency and improve accountability ethical public There is a hypothesis opposite relation.

Table 9. Number theory test (2)

The significance level	Pearson coefficient	The standard deviation	Average	Variable
000	0521	0622	78 .4	Performance audit of efficiency
		0587	62 .4	Improve ethical accountability

Table (9-1). Descriptive Statistics

Variable	Mean	Std . Deviation	N
Performance audit of efficiency	4 . 78	0 . 622	390
Improve ethical accountability	4 . 62	0 . 587	390

Table (9-2). Correlations

Variable		Performance audit of efficiency	Improve ethical accountability
Performance audit of efficiency	Pearson Correlation	1	0 . 521**
	Sig . (2-tailed)		0 . 000
	N	390	390
Improve ethical accountability	Pearson Correlation	0 . 521**	1
	Sig . (2-tailed)	0 . 000	
	N	390	390

Table (9-3). Model Summary

Model	R	R Square	Adjusted R Square	Std . Error of the Estimate
1	. 752 ^a	. 856	. 856	. 402

Table (9-4). ANOVAb

Model	Sum of Squares	df	Mean Square	F	Sig .
1 Regression	162 . 478	1	162 . 478	1870 . 410	. 000 ^a
Residual	22 . 221	389	. 088		
Total	184 . 699	390			

Table (9-5). Coefficientsa

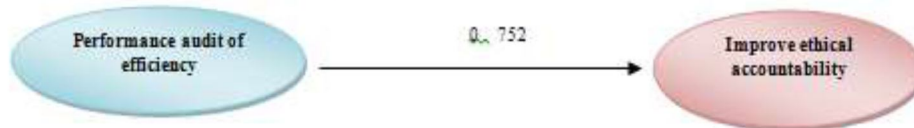
Model	Unstandardized Coefficients		Standardized Coefficients		Sig .
	B	Std . Error	Beta	t	
(Constant)	- . 552	. 087		-4 . 321	. 000
Performance audit of efficiency	1 . 052	. 021	. 752	35 . 231	. 000

According to the table above, the implementation of the audit function to test the relationship between efficiency and improving accountability of public morality Pearson technique is used, as can be seen in the results table of the implementation of the efficiency audit (4.78) and the average recovery moral accountability the public sector (4.62) is. Pearson's coefficient ($r = 0.521$) that the high correlation between the two variables shows that the index is positive and has a direct sense, the implementation of audit efficiency by increasing the efficiency of the public sector is increased to improve ethical accountability, due to the significant level of $\text{sig} = 0.000$) is smaller than (0.05). This was confirmed about 99%. Thus, the null hypothesis can not be accepted. It is also a way to confirm this hypothesis, the equation is as follows:

Model number (6) Hypothesis test number (6)

$$+ .108) \text{ Performance audit of efficiency} (= -.552 + 1.052 \times \text{Improve ethical accountability})$$

Table No. (8): Number theory analysis of the route (6)



□ hypothesis No. 7:

Implementation of audit efficiency through operating efficiency (efficiency audits) to improve accountability cultural influences.

The technique Pearson is used to test this hypothesis. Statistical hypotheses were encountered can be written as the null hypothesis $H: P = 0$ and the hypothesis of an $H: P > 0$, the null hypothesis, the assumption is that the relation between the efficiency of audit efficiency efficiency and improve accountability cultural public sector There is a hypothesis opposite relation.

Table 10. Number hypothesis testing (7)

The significance level	Pearson coefficient	The standard deviation	Average	Variable
000	0512	0542	11 . 4	Performance audit of efficiency
		0567	33 . 4	Improve accountability culture

Table (10-1): Descriptive Statistics

Variable	Mean	Std . Deviation	N
Performance audit of efficiency	4 . 11	0 . 542	390
Improve accountability culture	4 . 33	0 . 567	390

Table (10-2): Correlations

Variable		Performance audit of efficiency	Improve accountability culture
Performance audit of efficiency	Pearson Correlation	1	. 512**
	Sig . (2-tailed)		. 000
	N	390	390
Improve accountability culture	Pearson Correlation	. 512**	1
	Sig . (2-tailed)	. 000	
	N	390	390

Table 10-3. Model Summary

Model	R	R Square	Adjusted R Square	Std . Error of the Estimate
1	0 . 748 ^a	. 804	. 804	. 203

Table 10-4. ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig .
1	Regression	161 . 041	1	161 . 041	1860 . 502	. 000 ^a
	Residual	21 . 211	389	. 085		
	Total	161 . 062	390			

Table 10-5. Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig .
	B	Std . Error	Beta		
1 (Constant)	-.362	.085		-3.810	.000
Performance audit of efficiency	1.032	.021	.748	32.875	.000

improve public sector accountability culture (4.33) is. Pearson's coefficient ($r = 0.512$) that the high correlation between the two variables shows that the index is positive and has a direct sense, the implementation of audit efficiency by increasing the efficiency of the public sector is increased to improve the accountability culture, due to the significant level of $\text{sig} = 0.000$) is smaller than (0.05). This was confirmed about 99%. Thus, the null hypothesis can not

be accepted. It is also a way to confirm this hypothesis, the equation is as follows:

Model No. (7): No. hypothesis testing (7):

$$+ .106) \text{ Performance audit of efficiency} (1.032 \times = -.362 +) \text{ Improve accountability culture } (0.454)$$

Table No. (9): Number theory analysis of the route (7)



□ hypothesis No. 8:

Audit the efficiency of the index combined seven responses (organizational, legal, professional, political, financial, moral and cultural) impact on improving public accountability.

The technique Pearson is used to test this hypothesis. Statistical hypothesis can be written as follows: the null hypothesis $H: P = 0$ and the hypothesis of an $H: P > 0$. The null hypothesis, we assume that the relation between the efficiency of the effect of the combined implementation of efficiency audit and public accountability, there is a positive relation is the opposite hypothesis.

Table 11. The main hypothesis test number (8)

The significance level	Pearson coefficient	The standard deviation	Average	Variable
000	0658	0655	69.3	Performance audit of efficiency
		0567	9.3	Public accountability

Table 11-1. Descriptive Statistics

Variable	Mean	Std . Deviation	N
Performance audit of efficiency	3.69	.655	357
Public accountability	3.90	.567	357

Table 11-2. Correlations

Variable		Performance audit of efficiency	Public accountability
Performance audit of efficiency	Pearson Correlation	1	.658**
	Sig . (2-tailed)		.000
	N	357	357
Public accountability	Pearson Correlation	.658**	1
	Sig . (2-tailed)	.000	
	N	357	357

Table 11-3. Model Summary

Model	R	R Square	Adjusted R Square	Std . Error of the Estimate
1	.678 ^a	.460	.454	.419

Table 11-4. ANOVAb

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	52 . 614	4	13 . 153	75 . 056	.000 ^a
Residual	61 . 687	352	.175		
Total	114 . 301	356			

Table 11-5. Coefficientsa

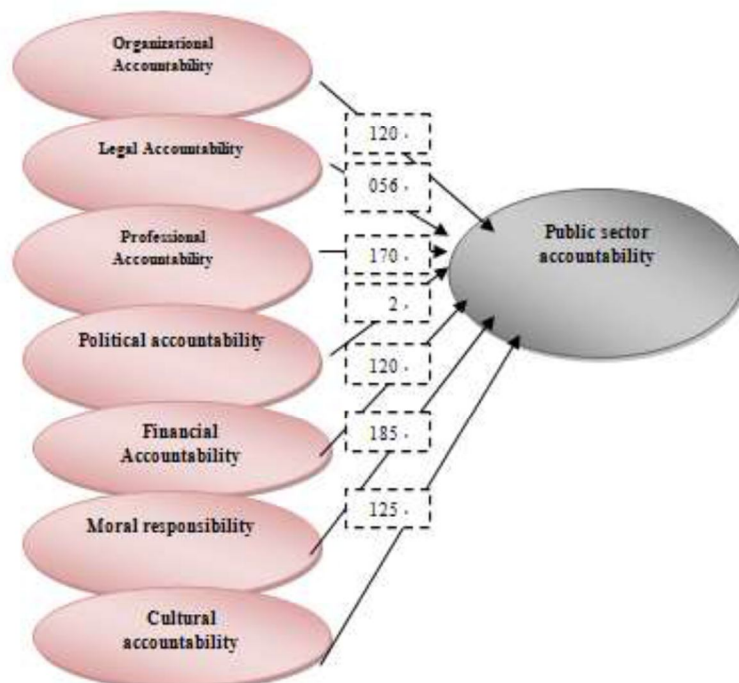
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std . Error	Beta		
1 (Constant)	1 . 733	.132		13 . 146	.000
Organizational Accountability	.303	.052	.120	5 . 842	.000
Legal Accountability	.056	.068	.056	.004	.045
Professional Accountability	.136	.060	.170	2 . 253	.025
Political accountability	.144	.049	.200	2 . 936	.004
Financial Accountability	.423	.056	.120	3 . 33	.003
Moral responsibility	.585	.066	.185	6 . 15	.035
Cultural Response	.365	.112	.125	1 . 23	.042

Through the combined effect of (3.69) and the mean response of the state (3.9) is. Therefore, given the significant level of sig = 0.000) is smaller than 0.05, it is about 99% confirmed the null hypothesis can not be accepted.

Model Number (8): The main hypothesis testing No. (8)

$$Y = 1.733 + .303V1(\text{Organizational Accountability}) + .056V2(\text{Legal Accountability}) + .136V3(\text{Professional Accountability}) + .144V4(\text{Political accountability}) + .423V5(\text{Financial Accountability}) + .585V6(\text{Moral responsibility}) + .365V7(\text{Cultural accountability}) + .595$$

Table No. (10): analysis of the default route number (8)

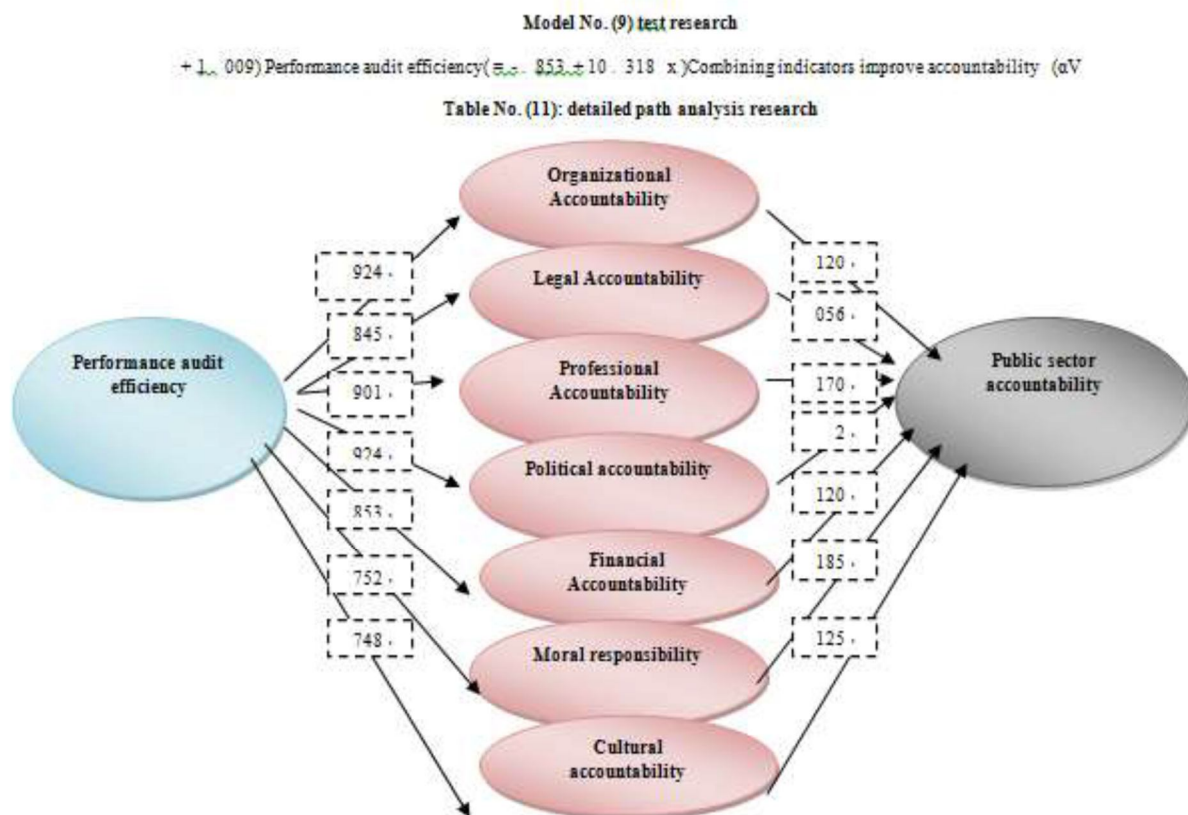


3.1.2 Path analysis research:

Study variables affecting only a single dependent variable due to the high level of abstraction, this type of study and deliberate neglect of other factors, particularly not lead to a comprehensive analysis. Overview and vague hypothesis research study alone gives the impression that the most likely causal effect between variables interface does not overlap and hierarchy. The simultaneous effect of various factors, using appropriate techniques to fully understand and leads to a higher level. Path analysis techniques such as multivariate techniques is that in addition to direct effects of the independent variables on the dependent variable, also consider the indirect effects of these variables and relationships between variables in accordance with the reality on the ground, in the analysis of imports .or provide an explanation. According to Marsh, what work concluded between the researchers and empiricism Ali fled harness retaining the same model, because researchers theorized that get a clear and accurate. Model Ali of research paths be shown in a diagram. Path diagram for visual expression of the relationship between the variables used in the analysis of the way.

3.1.2.1 Implementation of audit efficiency through operating efficiency (efficiency audits) to improve accountability influences:

Independent variables and the dependent variable efficiency auditing efficiency improving accountability in the public sector and the distance is measured. The statistical technique of regression (Equation direction) to test this hypothesis using statistical Ast.frzyh been written as follows: the null hypothesis $H_0: P = 0$ and the hypothesis of an $H_1: P > 0$, the null hypothesis, we assume that no correlation between efficiency auditing public sector efficiency and accountability, there is a positive relation is the opposite hypothesis. According to the hypothesis (1 to 8), the model confirmed the hypothesis is as



follows:

The top model of the high correlation between the two variables shows that the index is positive and has a direct sense, the implementation of audit efficiency by increasing the efficiency of public index increased accountability to improve the mix, according to the level no sig = 0.000)) is smaller than 0.05, it is about 99% confirmed the null hypothesis cannot be accepted.

Table 12. Path analysis of the efficiency audit on improving the efficiency of public accountability:

Total effect	Indirect effect	Direct effect	Variable name
111.	924 * .12.	---	Performance audit of efficiency - corporate accountability
047.	845 * .056.	---	Performance audit of efficiency - legal accountability
153.	901 * .17.	---	Performance audit of efficiency - Professional Accountability
185.	924 * .2.	---	Performance audit of efficiency - financial accountability

102.	853 * . 12.	---	Performance audit of efficiency - political accountability
139.	752 * . 185.	---	Performance audit of efficiency - moral accountability
094.	748 * . 125.	---	Performance audit of efficiency - cultural accountability
831.	Performance audit of efficiency - accountability		
87 . 11	Weighted average of the performance audit performance efficiency - accountability		

According to the data table (12) after calculating the direct and indirect effects of independent variables on public accountability, variable performance performance auditing indirectly, on public accountability, increase impact. Ie where higher performance implementation of audit performance, the public response has grown. Thus;

1. The implementation of an audit by the auditors in the performance of executive agencies (public sector), can be up to about 11. 1 percent of corporate accountability, government departments, including variables such as (by applying for services) to optimize), the availability of managers and staff, prevent a spread of red tape, formality, complexity, concentration and decentralization policy and strategies, transparency in the monitoring, compliance monitoring structure, and define the standards with the participation of professors and experts, information on implementation of policies and programs, information about changes in laws and regulations, to ensure that the information provided, satisfying, trust and public support needed to provide credible and timely scientific programs for employees and clients, approval of personnel by the client, the component authority and responsibility, emphasis on performance measurement and reporting on monitoring , professional guidance for students, faculty and staff, acquiring professional qualification (scientific, research and professional) and mastery of the techniques of human resource management, financial and information) will be explained. In other words, changes in organizational accountability for the public sector to about 11. 1% efficiency is dependent on the implementation of performance auditing.

2. The implementation of an audit by the auditors in the performance of executive agencies (public sector), can be up to about 4. 7 percent of the state's legal accountability variables including (proper implementation of laws and regulations, information and timely updates of new laws, the elimination of gaps and problems of citizens, legal issues, providing an annual budget to the citizens, complicated rules and procedures, Zayed, control and supervision of the authorities and the state and problems of changing regulations and instructions, etc.) will be explained. In other words, changes in the legal accountability of the public sector to about 4. 7% is related to the implementation of performance auditing performance.

3. The implementation of an audit by the auditors in the performance of executive agencies (public sector), can be up to 15. 3 percent of public accountability, professionalism variables including (to guide citizens to solve administrative problems, services of an appropriate proportion of the number of employees with the need to manage, provide the performance, the policies and programs of the Department of Citizens provide equitable services, facilitate and reduce the administrative operations of success and confidence in the promises made by the managers) will be explained. In other words, changes in professional accountability the public sector by around 15%. 3% is related to the implementation of performance auditing performance.

4. The implementation of an audit by the auditors in the performance of executive agencies (public sector), can be up to about 18. 5% of changes in variables such as political accountability of government departments (citizens' participation in decision-making and citizen participation in choosing managers, success in reducing bureaucracy and administrative discrimination, consistency and coordination between the plans and expectations of management of political society, the role of government (office-oriented or sovereignty), freedom of the media, interest groups, the balance between institutional autonomy and accountability and reduce government control) is accounted for. In other words, changes in the political accountability of the public sector to about 18. 5% efficiency is dependent on the implementation of performance auditing.

5. The implementation of an audit by the auditors in the performance of executive agencies (public sector), can be up to 10. 2 percent of public financial accountability variables including (the actual price paid, the fairness of costs, leading to expectations of stakeholders into the values and exit costs, budget control, financial regulations and rules and financial reporting) to explain. In other words, changes in the financial accountability of the public sector to about 10. 2% efficiency is dependent on the implementation of performance auditing.

6. The implementation of an audit by the auditors in the performance of executive agencies (public sector), can be up to about 13. 9 percent of the state's moral accountability variables including (attention and commitment to ethical values, humane, Islamic and job-related action promises, bribery (under the table) and nepotism, friendliness, respect the codes and regulations of the client behave politely with customers and citizens and honoring human dignity and strengthen the spirit of serving) is explained. In other words, changes in the moral accountability of the public sector to about 13. 9% performance is dependent on the implementation of performance auditing.

7. Run performance audit by the auditors in the performance of executive agencies (public sector), can be up to about 9. 4 percent of public cultural response variables including (socialization, expectations, participation in, the values of justice, fairness, productivity and efficiency, predict power system of investigating complaints, understanding their needs and responding to community the action) is explained. In other words cultural change in the public sector to respond to about 9. 4% is related to the implementation of performance auditing performance.

Analysis of the impact of the independent variables and Calculate direction and intensity of the indirect effects of this impact suggests that the only answer was too low. In addition, Yshtryn variable changes depends on the organizational accountability of the screw. To calculate the coefficient of determination was used to explain the variability. As shown in the chart path, the amount of variation not explained by the model is very low and equal to 0. 169, which is calculated by the following formula:

Model No. (10): Power regression equation changes explained

$$.831 \Rightarrow E^2 = 0.169 - E^2 = 1 - E^2 \Rightarrow E^2 = 1 - R^2 \Rightarrow$$

(1)

Therefore it could be said that 16.9 percent of the variance in the dependent variable obtained causal model (public sector accountability) accounted for about 83.1 percent of Does not and public accountability by implementing a efficiency audit of the efficiency of the model explained Tremblay.

4. Conclusion

4.1 Summary and conclusions of research:

The study examines the impact of the implementation of the efficiency audit is to improve public sector accountability. For this purpose, the hypothesis of the study consisted of (8) assumes two questionnaires developed five options (Likret), which both feature high reliability and validity have been produced in the period October 2014 to June 2015, in Supreme Audit Court and the provincial sample using formula Cochran (357) patients were determined, were distributed. To test the hypothesis of non-parametric tests (Pearson), path analysis, and statistics equations (sig), (F) and (R) in spss regression was used. Test results showed;

Table 13. The overall results of the study hypothesis test table

Results hypothesis	Description hypothesis	Number theory
Confirm working hypotheses	Implementation of audit performance through operating efficiency (performance audits) to improve organizational accountability and effectiveness.	(1)
Confirm working hypotheses	Implementation of audit performance through operating efficiency (performance audits) to improve the impact of legal accountability.	(2)
Confirm working hypotheses	Implementation of audit performance through operating efficiency (performance audits) to improve the effectiveness of professional accountability.	(3)
Confirm working hypotheses	Implementation of audit performance through operating efficiency (performance audits) to improve the accountability of political influence.	(4)
Confirm working hypotheses	Implementation of audit performance through operating efficiency (performance audits) to improve financial accountability influences.	(5)
Confirm working hypotheses	Implementation of audit performance through operating efficiency (performance audits) on accountability of moral influence.	(6)
Confirm working hypotheses	Implementation of audit performance through operating efficiency (performance audits) to improve accountability cultural influences.	(7)
Confirm working hypotheses	Audit the performance of the index combined seven responses (organizational, legal, professional, political, financial, moral and cultural) impact on improving public accountability.	(8)

4.2 research proposal:

Indices small increase accountability and ultimately to improve accountability led. Therefore, it is suggested:

(A) efficiency audit by the Supreme Audit Court regulators especially desirable efficiency Paskhvahy addition to the public sector, the promotion of productivity provide. The seven indicators are seriously lacking accountability of the executive agencies concerned to promote and enhance the quality and accountability are better.

(B) future research work on improving the implementation of audit efficiency and cost effectiveness of public sector accountability be considered.

(C) the impact of future research rankings implementation of audit (financial, compliance and efficiency or operating) are considered to improve accountability.

4.3 limitations of the study:

Although there are some problems, limitations and failure in research activities and studies where the case is inevitable, but in this study the following restrictions are not the only ones there.

1) Absence of questionnaire of standards and guidelines by the Supreme Audit Court, confirmed, and then the sample distribution, thus causing slow process of investigation is conducted.

2) Since this study was conducted at the national level and the slow process of collecting questionnaires and were barely tolerated and caused great cost.

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