Design and Presentation of Professional Ethics Criteria and Indicators for the Promotion of Political Accountability within Iranian's Government Organizations (Case Study: National Chief Executive Devices)

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ABSTRACT

Today, professional ethics has gained a strategic position in the global environment due to intertwined professions and many challenges arising from globalization and also provides wide range of knowledge in which its alignment with political accountability could facilitates achievement of higher goals and objectives and specificly may strengthen the relationship of original-lawyer between citizens and authorities, reduce corruption, increase the legitimacy of the political system. In this study, we have formulated a framework by reviewing the literature and related researches so that with application of quality and quantitative combinatory approch as well as utilization of Delphi and judgmental sampling and chain and professional acceptance of scientific and organizational model (32 members), a comporehensive model was instituted in the form of a standard model (individual, organizational and cross-organizational) and 23 indicators of professional ethics to promote political accountability. Then, realized model structures in the studied organizations has been tested through structural equation modeling (confirmatory factor analysis) using smart PLS software. Meanwhile, Cronbach's alpha (0.965) is used to measure questionnaire's reliability in addition to evaluation of validity. Moreover, among national executive accountability, 124 members are selected for this study through Morgan table and stratified random sampling method so that the situation of each dimensions such as individual (3.258), organizational (3.727) and cross-organizational (3.478) are obtained unfavorably. Overall, this study defines a new method to analyze and measurements of enhance public accountability and professional ethics under Iranian's government agencies.

Keywords: Ethical Accountability, Political Accountability, Organizational Professional Ethics, Environmental Professional Ethics
JEL Classifications: C53, C5, E37, E32

1. INTRODUCTION

Today's approach can be considered as a return to rationality and morality. Particularly, humanity after passing different temporal periods is proceeding to realize an intellectual and moral approach in providing material and spiritual needs. In this sense, ehtics can be regarded as the center of future global developments (Horton et al., 2007).

Recently, ever-increasing complexity of organizations and increasing the immoral and illegal affairs in workplaces have led administrators and leaders to create and maintain professional ethics and political accountability in all organizations (Rahimnia and Zahra, 2011).

In principle, professional ethics is a structural and functional system that tries to identify possible conflicts and offer sufficent solutions. Indeed, the rule of professional ethics in the organization is able to significantly contributes organization in order to reduce tensions and successfully realizing their objectives and made the organizations responsive (Agha-Jani and Izz al-Din, 2014).

Accountability also as an institution, is supplement of public administration in a democratic government (Bounz, 2010). Indeed,

accountability is a basis of any society that claims to democracy. Perhaps this statement can be expressed in contrast and stated more strongly that democracy realization is subjected toproviding a proper accountability system (Hughes, 2003).

Thus, political accountability is an important moral action and considering limitations of accountability is critical issue to understand how to meet the exchange of accountability in terms of moral aspects (Messner, 2009).

On the other hand, most of behaviors and activities' roots of managers must be traced in ethics and ethical values and political accountability and all managers must engage in work that is accepted by society and consistent with its values so that this issue is considerably important according to fundumental and major government agencies' tasks and so they should be examined and scrutinized to represent commitments through the promotion of political accountability through strengthening professional ethics in itself and ensure that these commitments are deployed throughout the organization and will expand political accountability.

According to aformentioned issues, this study is aimed to identify the dimensions and different approaches to study professional ethics and political accountability and also will try to answer this question that which model of professional ethics can be presented to improves political accountability of organizations in Iran's government?

1.1. Professional Ethics
In participle, "ethics" is summation of creation and temperament so that their root is similar in Arabic. Indeed, the meaning of creation refers to appearance and meaning of temperament refers to sensual features and spiritual traits that are instituted within human (Zamanian and Mohamadi, 2016). In general, Ethics refers to the investigation of human right and wrong choices and subsequently a set of moral values can be defined which could distinguish between right and wrong behaviors (Horton et al., 2007). The simplest idea in definition of professional ethics is associated to considering this concept as responsibility during work life (Gharamaleki, 2016). In particular, transformation of ethics term into professional ethics will strength its conceptual meaning because the "professional" is an expertise and proficiency concept (Akbari-Fard, 2015. p. 7). Moreover in new definition, professional ethics can be defined as a system of norms so that Ethics and professional behaviors can be made by this system and be determined in everyday interactions (Albdol-Rahman et al., 2010).

Accordingly, Pennio (2008) has divided effective factors on professional ethics into following aspects: (1) Individual aspects, (2) organizational aspects, (3) cross-organizational aspects. In this regard, Pennio (2008) divides dimensions of Professional Ethics into three aspects.

1.1.1. Individual aspects of (personal association) professional ethics
Generally, individual ethics in organizations refers to employees' behaviors and spirits in their personal lives (Hussein, 2012).

Indeed, individual morality impacts on this reality that how a person treats in an organization? (Arjounz, 2011) From another perspective, individual professional ethics includes a set of values and beliefs, education and spiritual development, standards and ethical framework (Daft, 2001). Meanwhile, two features can be observed on professional ethics: (a) Attitudes toward individualism and individuality, (b) limitation of responsibilities and individual's ethical obligations within his job (Samadi et al., 2015).

1.1.2. Organizational aspect (interpersonal communication) professional ethics
In this regard, Denhardt says: "Organizational ethics is the process of independent review decision criteria based on prevailing political values within a given organizational boundaries with regard to professional and personal accountability" (Kathryn, 2011. p. 209). In general, organizational ethics begins with restore confidence. At the same time, whatever confidence in the organization, programs and managers (senior, middle and operational managers) became robust, will enhance organizational commitment and adherence to assigned tasks (Jafari et al., 2015). More specifically, professional ethics are moral principles and criteria established by the organization based on moral patterns so that all members of the organization are required to observe these principles that could guide their behavior (Zakeri, 2015).

1.1.3. Cross-organizational aspects (environmental)
Cross-organizational factors (environmental and personal outsourcing) are all the factors that available outside the boundaries of organization and impac considerably on all or part of the organization (Soltani, 2012). Nowadays, organizations' nature concern with how to organize the communication behavior as a legal entity with the environment (Salvati et al., 2013). Indeed, ethical promotion in business and Ethical excellence organizational culture not only generates joyful and suitable environment to increase productivity and efficiency, but also play an effective role in society beyond the organization (Beek-Zad et al., 2010).

In this study, personal, organizational and cross- organizational aspects of professional ethics are used as follows.

1.2. Political Accountability
In general, "accountability" term does not exist within some countries' language and often the closest word related to this term is responsibility. This word in the English language is translated as "obligation to pay the account" (Vaziri, 2009. p. 21). Moreover, English word of accountability returns to age of nederman victory in the UK and in the years following the 1066 (Dabnike, 2002). Since the late twentieth century, Anglo-Saxon world (America, Britain, Australia, etc.) observed a transformation from traditional bookkeeping toward general office along with a wide accountability (Pollitt and Bouckaert, 2005).

The concept of accountability is outlined in all communities in public, private, non-profit sector organizations and encompass a high level of abstract and it is difficult to provide common sense

and consensus about it (Pollitt and Hupe, 2011). In general, modification of accountability concept can be concerned with structural variation in politics and public administration that had been happened from the 1980s (Iyoha and Oyerinde, 2010). In this regard, all experts have an agreement about its complexity, uncertainty and dependence of accountability to organizational context and framework (Abraham, 2007).

Although, accountability is emphasized in different forms within various political systems, it generally refers to specific processes that could support people to ask officials and rulers to be responsive about their behavior and performance (Aquinas and Heintgman, 2000). Indeed, political accountability or responsibility of politicians is one of the newest concepts of political science, management and morality and is the first step and prerequisite for the process of realization of democratic ideas, political rights and freedoms in society (Alfie, 2016).

In this regard, sin claire defines political accountability as a direct accountability respect to public, communities, groups and individuals (Rahimi, 2010). In this case, accountability will be deployed along with chain of authentic original-lawer relationships so that voters assign their sovereignty to elected representatives (Bones, 2007. p. 455). Moreover, political accountability even in unelected government's candidates could be explored through the hierarchy of response that identify them as subordinates of elected candidate in terms of their democratic. In Table 1, political accountability system is shown in terms of emphasized values and behavioral expectations.

In addition, public accountability will be conducted for citizens outside the organization which is a combination of ultimate political accountability and client's accountability. Particularly, weak enhancement of democratic values such as accountability and responsibility only will lead to efficiency, objectivity and short-term effectiveness (Salajegheh et al., 2013). As a result, if clients could participate in affairs and manager election as well as people's candidates are impressive in policy-making organizations, we can claim that there is political accountability in organizations (Bounz, 2010).

2. CONCEPTUAL MODEL

In this study, 33 indicators derived from scientific studies have been classified on three criteria of professional ethics (individual, organizational and cross- organizational) to enhance political accountability so that political accountability is endogenous variables in this model and professional ethical criteria are exogenous variables. Subsequently, final model is provided in Table 2.

Table 1: Political accountability system in terms of emphasized values and behavioral expectations

Behavioral expectations	Emphazided value	Accountability type
Accountability to organizations' owners (people, parliament, etc.)	Accountability	Political accountability

Faghihi, 2001. p. 55

2.1. Research Questions
2.1.1. The main question
What are professional ethics pattern to promote political accountability in Iran's government agencies?

2.1.2. Subsidiary questions
1. What are criteria and indicators of professional ethics to promote political accountability in Iran government agencies?
2. How much is each dimension identified in the professional ethics importance in order to promote political accountability in government agencies?

2.2. Research Methodology
This study is research development in terms of objectives. Moreover, this study is applied research in terms of achievement or result and in terms of data collection is descriptive-survey research. In addition, data are collected by using a combination of qualitative and quantitative method so that qualitative data collected are handled through text analysis and with key informants and quantitative data are collected through a developed questionnaire. The population of this research includes accountability measures financial controller appointed deputy national administrative units of the ministry of economic affairs and Finance so that they are totally 190 members in which statistic sample size is obtained 127 by using Morgan Table 2.

3. RESULTS

In order to evaluate the basic extracted indicators (from various sources of 33 index), questionnaires have been submitted to experts in three temporal intervals (32 experts) so that after multiple delete, add and modify 23 indicators finally have been approved. The final set of indicators are customized in the form of questionnaires and have been distributed and collected among 130 members of the financial controller and financial controller deputies so that 124 questionnaires have been returned and are used to describe research variables measuring central tendency and dispersion due to this fact that research data contains distance scales. The results indicate that the average value of replies is less than 4 which demonstrate an unfavorable assessment of respondents.

In addition, induces of skewness and elongation are used to check the normality where respect to the following table the absolute value of skewness and elongation induces are determined <2 so it can be said distribution of data for all variables is normal.

In this study, factor loadings are used to analyze the structure of questionnaire and discover the constituent elements of each structure. Accordingly, all factor loadings are obtained >0.4 and have a significance level <0.05. Indeed, results show that the relationship between structure and hidden variables have been invoked and encompassed necessary reliability. Meanwhile, results of factor loadings variables are shown in Table 3. Obviously, an indication that has higher load factor, will be achieve higher importance than other indices.

3.1. Validation of Measurement Models
In this study, a confirmatory factor analysis is being used. In confirmatory factor analysis researchers is aimed to determine the

Table 2: The final research model

Dimensions	Criteria	Ethical accountability model for promotion of political accountability
Political accountability promotion of (0.859)	Individual ethical accountability (0.845)	1. Develop a communications network with others in accordance with the duties (0.842)
		2. Maximize accountability request from others (0.907)
		3. Strengthening effective relationships with others in order to achieve common interests (0.940)
		4. Consultation and ongoing dialogue with committed and experienced individuals (0.950)
		5. Proper utilization of influence and authority in execution of functions (0.900)
		6. Protection of secrets and confidential information (0.801)
		7. Contingency behavior based on Islamic teachings (0.631)
	Organizational professional ethics (0.659)	8. Healthy participation of representatives of employees and stakeholders in policy development (0.611)
		9. Contingency and adaptation action plans with reasonable expectations (0.831)
		10. Coordination and constructive cooperation with the authorities before and during the implementation of policies (0.724)
		11. Prohibition of political involvement with non-related objectives in the implementation of programs (0.745)
		12. Adjustment of agendas in partnership with staff and stakeholders (0.779)
		13. Avoid political play in implementing programs (0.584)
		14. Utilizes a win-win strategy in interaction and activities (0.733)
		15. Diligently to identify and reprimand informal offending concerned authorities (0.566)
		16. Help to promote constructive interaction between respondent and requested response whether using modern technology (0.285)
		17. Provide for the promotion of responsiveness levels and monitoring via Citizen candidates (0.629)
		18. Efforts to establish a proper method for the participation of citizens in solving challenges and conflicts (0.629)
		19. Encouraging public exploration and probe for transparency and demystifying of affairs (0.686)
		20. Commitment to a peaceful and fair competition based on legal norms and values (0.705)
		21. The seriousness on optimal utilization and maximization of modern diplomacy and international instruments (0.483)
		22. Serious determination for frank responsiveness to regulatory authorities and candidates (0.700)
		23. Collaborate on documents and legal information effectively in the decisions of citizens (0.690)

Table 3: Results of factor loadings

Hidden variables	Factor loadings	Significance level	Results
Individual	0.776	<0.01	Permissible
Organizational	0.776	<0.01	Permissible
Organizational learning	0.774	<0.01	Permissible
Total	0.738	<0.01	Permissible

structure of a particular factor. In this regard, measurement model validation criteria are presented in detail as follows.

3.2. Investigation of Research Diagram and Analysis Results

It is neccesary to be ensured of accuracy of measurement models exogenous and endogenous variables. Figure 1 shows confirmatory factor analysis of multilevel models in under standard coefficients estimation mode. Meanwhile, exogenous and endogenous variables are ehtnical pattern variable and political accountability promotion, respectively.

Figure 2 shows confirmatory factor analysis model under a significant absolute value (t-value). In fact, this model tests all

the equations and structural equation model using the statistic t. According to this model, path coefficient is significant at 95% confidence level subject to statistic t value being higher than 1.96.

Convergent validity, composite reliability (CR), goodness of fit (GOF) Table 4 shows indicators of model's reliability, validity and fitness. In this study, cconvergent reliability is used so that by applying an average variance extracted it is determined that all studied structures have an average variance extracted higher than 0.5. Moreover, CR induces and Cronbach's alpha are used to assess questionnaire reliability. Subsequently, all these factors are obtained higher than 0.7 and show the reliability of measurement tool.

3.3. Discriminant Validity

The necessary condition for confirming discriminant validity is being square root of the average variance higher than corresponding coefficients of correlation with other variables. Subsequently, during the analysis conducted the explained mean root square of variance for all the variables is obtained higher than variables correlation with other variables.

Figure 1: Confirmatory factor analysis model under standard coefficients estimation mode
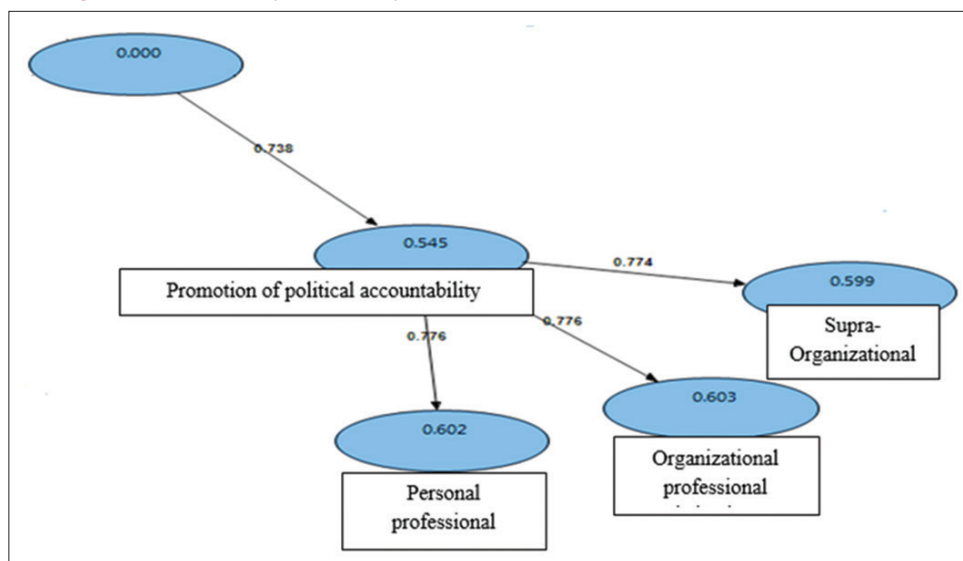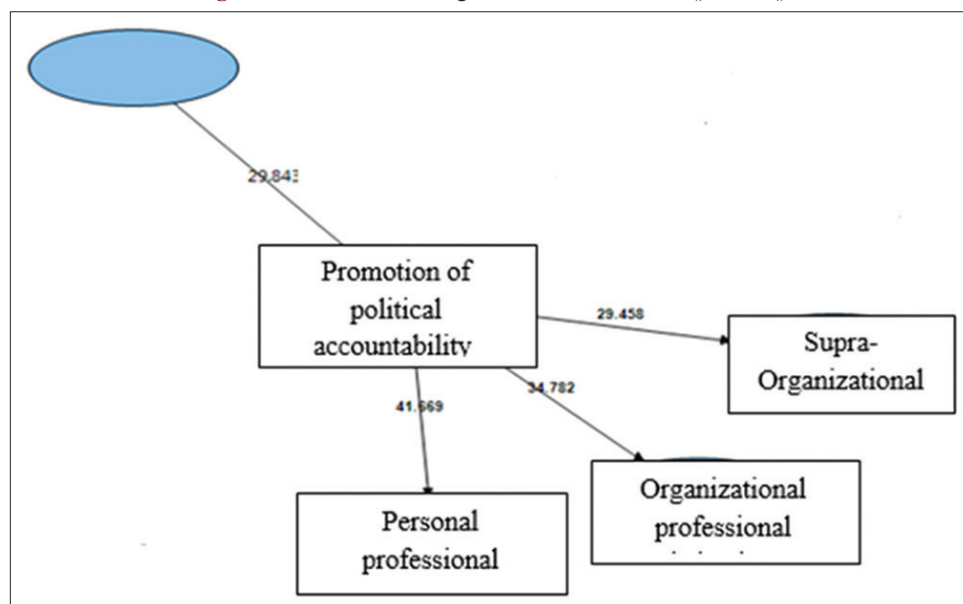

Figure 2: Model under a significant absolute value (|T-value|)

3.4. GOF Indicator

According to obtained results, fitness is determined equal to 0.638 and is larger than 0.4 which indicates a perfect model fitness. In simpler words, this study's data has a sufficient fitness with factor structure and theoretical foundation of and this implies compatibility of outlined questions with theoretical constructs.

3.5. Evaluation of Current Variables Status

According to the choice of 7 rated Likert scale for inquiries constituent variables, we must evaluate values respondents' viewpoints to clarify this issue that whether their responses averagely has a significant difference with 4 (norm value) or not? In the following, descriptive results are shown in Table 5.

In order to evaluate individuals' viewpoints, obtained average from individuals' responses have been assessed with theoretical average and also one-sample t-test average has been used such that according to 95%, confidence distance, the result of both bound (which are negative) demonstrate undesirable evaluation of political accountability promotion criteria. Moreover, one-sample t-test results are shown in Table 6.

3.6. Friedman Analysis of Variance for Ranking

According to results of SPSS software, significant output value (sig.) is obtained <0.01 and close to zero and is lower than standard significance level ($\alpha = 0.05\%$). Hence, H_1 hypothesis has been confirmed within a confidence level of 95%. Therefore, we can declare that there is significant difference at 95% confidence level among factors ranking and their ratings are not equal. According to Table 7, professional ethics of individual variables (achieved highest mean scores) and in accordance with this table, each variable that has a higher average rating will be more effective.

Table 4: Indicators model's reliability, validity and fitness

Hidden variables	Criteria	AVE	CR	R^2	Cronbach's alpha	$\sqrt{AVE}$	$\sqrt{R^2}$	GOF
Promote political accountability	Individual	0.738	0.951	0.585	0.938	0.801	0.797	0.638
	Organizational	0.593	0.885	0.615	0.851			
	Cross-organizational	0.544	0.845	0.517	0.784			
Total		0.786	0.775	0.909	0.539			

GOF: Goodness of fit, CR: Composite reliability

Table 5: Descriptive results

The main variables	Research variable	Sample size	Mean±SD
Promote political accountability	Professional ethics (individual)	124	3.258±0.875
	Professional ethics (organizational)	124	3.727±0.918
	Professional ethics (cross-organizational)	124	3.478±0.677
Total		124	3.488±0.527

SD: Standard deviation

Table 6: One-sample t-test results

The main variables	Research variable	T statistics	Significance level	Confidence distance		Assessment result
				Lower bound	Upper bound	
Promote political accountability	Individual professional ethics	−9.439	0	−0.898	−0.586	Undesirable
	Organizational ethics	−3.316	0.001	−0.436	−0.11	Undesirable
	Professional cross-organizational ethics	−8.594	0	−0.642	−0.402	Undesirable
Total		−10.832	0	−0.606	−0.419	Undesirable

Table 7: Friedman ANOVA for ranking

The main variables	Research variables	Average rating	Rating
Promote political accountability	Individual professional ethics	5.78	3
	Organizational ethics	8.02	1
	Professional cross-organizational ethics	6.66	2

ANOVA: Analysis of variance

4. CONCLUSIONS AND RECOMMENDATIONS

According to problem that was discussed in this study, we present results and proposals related to separation hypothesis as follows.

According to presented model and obtained results, despite current state of professional ethical standards (individual, organizational and cross-organizational) are not favorable and considering individual standards of professional ethics in terms of current status (3.258) and rating adopted (5.78) to promote political accountability in government agencies, it will be proposed that employees improves responsiveness level more than before and in order to achieve common interests, strengthen relationships with others and in addition to effective utilization of penetration and authority in the execution of duty, maintain and protect secrets and confidential information and adopt contingency behavior in accordance with teachings basis of Islam.

According to results, organizational standards of professional ethics to promote political accountability is deployed in a more unfavorable situation rather than individual criteria in terms of current status (3.727) and rating (8.02). Therefore, in order to improve organizational status, it is recommended that staff candidates and stakeholders more involved in policy development healthily and generate coordination and constructive cooperation with the authorities before and during implementation of policies and prohibit involvement of political parties unrelated to the objectives of the program and in addition to avoiding the political collusion in execution of programs, adopt win-win strategy within interactions and entirely be serious to identify and reprimand informal offending concerned officials.

According to obtained results and adopted rankings, cross-organizational criteria of professional ethics for government agencies to promote political is in an unfavorable situation than the individual and organizational criteria accountability in terms of the current status (3.478) and rating (6.66) so that in order to provides promotion of political accountability in terms of cross-organizational of professional ethics it will be recommended that organizations provides extremely promotion of accountability level and supervision through citizen's candidates and adopt public scrutiny and probing for transparency and demystifying of affairs and also strictly utilize optimally modern and international tools of diplomacy and also be serious in clearly and transparently response to regulatory authorities and directors and entirely cooperate in publication of legal information and documents influencing on decisions-making of citizens.

In summary, government agencies' managers must adhere more than ever to standards and political norms through using professional ethical criteria and also respect to justice in providing services which could lead to promotion of all aspects of political accountability in government agencies to be provided.

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