

The effect of certified public accountants' external accountability on improving public trust and better performance of certified public accountants' reports ¹

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ABSTRACT

The present study seeks to assess stakeholders' perceptions and expectations of external accountability of certified public accountants (CPA) and its impact on the level of public trust and efficiency of reports published by this public institution. The statistical population of this study is a group of key external stakeholders that includes the government, the labor market, and the scientific community. The sample also includes 44 faculty members, 51 financial managers, and 46 government experts. The model used in the present study is the SERVQUAL model, which tries to measure the quality of services by analyzing the gap between customer expectation and perception. Also, the data collection tools in this research are three methods of interview, library studies, and questionnaire. The results show that increasing the level of external accountability improves public trust and better performance of CPAs.

Key Words: CPA, SERVQUAL, public accountants

Introduction

Today, accountability has become one of the golden concepts that no one can oppose. For example, Pollitt (2003) states that accountability has become a good commodity that we never seem to have enough of [1]. Similarly, Bovens (2010) argues that accountability is increasingly used in political documents and discourse because it conveys an image of transparency and trust [2, 3]. Randa and Tangke (2015) also believe that accountability along with transparency and fairness are three characteristics of good governance in an organization. The accounting system is one of the tools that helps to be accountable in society[4]. As Babajani and Dehghan (2005) showed, both respondents and response seekers agree upon the important role of the accounting and financial reporting system with key features generally agreed upon by experts as

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one of the main tools to perform and evaluate accountability [5]. Kimbero (2002) also states that financial statements provide information about economic transactions, and that the professional auditor acts as a regulatory mechanism to assess the accuracy of this information, thus providing a very high potential for accountability and diagnosing corruption [3].

Despite the importance of accountability in society and the role of accounting in it, there is no acceptable research in this area. Therefore, considering the prominent role of audit reports in decision-making, the attention of many stakeholder groups with their own views and inclinations to these reports, as well as the research gap that exists in the field of stakeholder attitudes towards these reports, this study seeks to address the issue of external accountability (favorable and existing conditions) of certified public accountants (CPAs) by studying and analyzing the views of stakeholders, including the government, the labor market, and the scientific community.

The question that this study seeks to answer is whether increasing the level of external accountability of CPAs leads to improving and increasing public trust and efficiency of the reports of the accountants' community or not.

Theoretical Foundations and Research Background

Accountability is a mechanism to ensure the public interest and a way to oversee bureaucracies; Because public sector accountability is based on the assumption that agents' decisions and their behavior always have a strong impact on communities, thus accountability, if realized, will be a factor in controlling power, ensuring the proper use of public interests, and a tool for improving public services [6]. Therefore, Alvani and Danaeifard (2001) believe that accountability is one of the important challenges that all public institutions face today [7]. Every effective public institution needs an effective system of accountability and accountability is a way to build public trust. So accountability is the readiness to be held accountable. Being held accountable and questioned about the assigned responsibility is the prelude to accountability. One of the main reasons for the accountability of organizations and institutions is that stakeholders have the right to be informed of the results of the activities of organizations and also the accountability system can provide information on the performance of organizations to stakeholders and lead to improved performance [8]. So we can say that accountability in the public sector, in terms of transparency, is reacting and responding to ensure public trust in the government and to reduce the gap between citizens and their representatives and the rulers and the people. We may also consider accountability as a quality standard because it can legitimize public sector organizations or keep public sector organizations on track. Administrative scientists have proposed various methods to reform the administrative system and make it more efficient. One of the most important of these methods is the design and implementation of an efficient accountability system, and stakeholder satisfaction is the most important goal and handling their complaints is one of the main parts of accountability. Accountability, then, can be considered the center and cornerstone of all financial reports that can be extracted from the government's financial reporting system. It can be used as a tool to hold governments accountable to their citizens, increase public funding, and provide logical reasons for the goals that these resources are used to achieve [9-19].

• Explaining the accountability model

In order to examine and measure the extent of the accountability gap between the expectations and perceptions of stakeholders, models such as Rozmek and Dubnick have been presented. Fattahi and Vasegh (2007) examined this model and stated that this model is based on four types of hierarchical, legal, professional and political accountability [20]. If the government organization is controlled by institutions and organizations or interest groups outside the organization, the source of control is external, and if there is accountability within the organization, the source of control is internal. Also, if the government organization or managers and experts are required to be accountable according to the rules and regulations, the intensity of control is high and otherwise low. Schwartez then proposes contingency accountability, meaning that using any or all of the types of accountability, depending on the situation, will lead to success [21]. Of course, while acknowledging the relationship between accountability and public trust, Danaei Fard (2009) has categorized the types of accountability into moral, legal, financial, functional, and democratic

accountability [21]. Given its comprehensiveness and its simultaneous view of internal and external accountability (source of internal and external control), this classification has been the basis of action by the researcher. Because of the acceptance of roles, functions and responsibilities in the case of CPAs in Iran, this institution should conduct a comprehensive study and explain how CPAs can be held accountable for the resources, powers, influence and legitimacy they gain from external stakeholders and meet their different and sometimes conflicting needs, wants, and expectations. Therefore, in order to achieve strategies to reduce the accountability gap, the researcher examined its various dimensions from the perspective of stakeholders. With constant pressure from society, the labor market, and other stakeholders to hold accountable, responsible, and improve public trust and better performance of published reports, CPAs can be made to rethink about their structure, mission, objectives, and processes. Therefore, if the accountants' accountability to the needs of society is the desire of stakeholders, the necessary measures should be taken in this regard. It seems that there is a consensus about the absence or at least weakness of CPAs' accountability in Iran and the need to improve and promote it among senior managers. It is necessary to examine the issue of accountability of CPAs in Iran through scientific methods of analysis and propose and apply effective strategies for promotions.

- **SERVQUAL model**

SERVQUAL is one of the models that tries to measure the quality of service by analyzing the gap between customer expectation and perception. This model evaluates the quality of services provided from five dimensions. These five dimensions include: 1. tangibles: the appearance of physical facilities, equipment, tools, and personnel in the workplace, 2. reliability: the ability of the service organization in practice to fulfill its promises accurately and continuously, 3. responsiveness: the desire and willingness of the organization to help customers and to provide timely services, 4. assurance: the knowledge, skills and courtesy of employees and the organization in instilling a sense of trust and confidence in the customer, and 5. empathy: the closeness and caring of the customer and special and individualized attention to him and trying to understand the customer's needs (Bourke, 1999) [22]. The ultimate goal of this model is to guide the organization towards performance excellence. Today, service quality can help an organization to differentiate itself from other organizations and achieve a sustainable competitive advantage [23, 24].

- **Research background**

Babajani and Javad Doust (2017) carried out a study entitled "a model for the establishment of performance auditing system in public sector institutions in Iran" and examined the factors affecting the establishment of performance auditing system in public sector institutions in Iran using the three-ramification model [25]. They showed that behavioral factors at the level of the court of audit have a greater impact than behavioral factors at the level of public institutions and also structural factors at the level of public institutions have a greater impact than structural factors at the level of the court of audit in establishing performance auditing system in Iran.

Naseri et al. (2017) conducted a study entitled "assessing the role of the court of audit in fulfilling the operational accountability of executive bodies" in Sistan and Baluchistan province. The results of the study showed that the legal and advisory role of the Provincial Court of Audit has a significant effect on promoting the accountability of the executive organs of the province and also on reducing the number of protestation referrals to the Court of Audit [26].

In an article entitled "performance-based auditing and accountability at the EU level," Khojasteh and Shafaeizadeh (2017) concluded that accountability is at the point of preference, because it is seen as a process. This process demands more accountability against money, for reasons such as the dimensions of good governance, management efficiency, and results. If auditors are to engage with citizens' expectations, they must engage in a discussion of their desired values. For example, the value of good governance and how it is achieved [27].

Terra and Mattos (2017) conducted a study entitled "accountability of Brazilian certified public accountants in developing criteria for measuring competition in the public sector"[28]. Their research was

conducted to investigate the industrial changes due to increased competition between public sector companies and also its impact on the level of information disclosure of these companies, which is due to public sector reporting standards. The results showed that the disclosures caused by the new public sector reporting standards reduced the level of competition between public sector companies by 52%. As a result, public disclosure of information can reduce the importance of information generated by neighboring companies, and by reducing the importance of their information, competition between these companies can also be reduced.

Kurland (2017) conducted a study on the accountability of developers of financial reporting standards to public companies [29]. The main purpose of the study was to investigate whether the developers of financial reporting standards are responsible for developing specific standards for these publicly traded companies or not. Using the case study research method, the researcher examined old general commercial companies. They collected information from questionnaires and interviews of members of the financial departments of these companies. The results showed that the current challenges facing financial reporting standards for these companies are measuring profits and how to report them. These challenges have not yet been well addressed by the specific financial reporting standards of publicly traded companies.

Hudaya and Smark (2016) conducted a study entitled "the role of case study research in reviewing the accountability reports of European Association of certified public accountants" [30]. They were able to provide a clear picture of the accountability reports of European institutions and associations of CPAs to the public. This is because this research links individual activities at the micro level of society to its macro impacts at the community level, and thus can show the impact of the reports of CPAs accountability with respect to its impact on individuals, and therefore, its overall impact on society. This shows that there is a good understanding among the members of the community about the accountability reports of CPAs.

Statistical Population and Sample, Formulation of Hypotheses

The statistical population of this study was a group of key external stakeholders that includes the government, the labor market, and the scientific community. Government refers to government agencies, the Court of Accounts, controllers, and experts of the Ministry of Economy and Finance, which, on behalf of the government, are directly or indirectly responsible for formulating and implementing policies, programs and laws and regulations. The scientific community refers to faculty members whose main activity is participation in the process of production, transfer and dissemination of science. The labor market refers to the financial managers of companies listed on the Tehran Stock Exchange. The sample size includes 44 faculty members, 51 financial managers, and 46 government experts. In order to achieve the objectives of the research, the following hypothesis has been formulated:

Hypothesis: Increasing the level of external accountability of CPAs improves public trust and better efficiency of CPAs' reports.

The thematic area of the research includes recognizing the perceptions and evaluations of the labor market, the government and the scientific community of external accountability of CPAs. In this study, the SERVQUAL model has been used to evaluate the difference in perception of accountability performance. In this model, the accountability gap is evaluated in five dimensions using paired questions. The five dimensions of accountability include moral, financial, functional, democratic and political, which are evaluated in a researcher-made questionnaire.

Research Method, Data Collection and Analysis

Regarding the data collection method of this research, it can be said that the library (printed) and electronic method has been used in its theoretical foundation section, and in the next steps, a standard researcher-made questionnaire has been used to obtain opinions of labor market, government experts, and the scientific community. The tools used to collect data include interviews, library studies, and field methods (questionnaires).

Multivariate linear models (multivariate analysis of covariance) has been used to test the hypothesis. Gpower version 3.1 software was used to calculate the sample size in all statistical methods used. The

appropriate sample size for the paired t-test is calculated using $n = (Z_{1-\alpha/2} - Z_{1-\beta})^2 / d^2$ where α is the significance level or the probability of type 1 error, $1 - \beta$ is the test power, and $d = \mu_2 - \mu_1 / \sigma$, which is called the effect size. Using Gpower software, the sample size was calculated to be $n = 97$ for $d = 0.3$, $\alpha = 0.05$, and $1 - \beta = 0.90$. The appropriate sample size in one-way analysis of variance was equal to $n = 85$ for standard values of $f = 0.4$ (effect size: maximum difference between means), $k = 3$ (number of groups), $\alpha = 0.05$, and $1 - \beta = 0.90$. The appropriate sample size in the study of randomized blocks was equal to $n = 93$ for standard values of $f = 0.4$ (effect size: maximum difference between means), $k = 3$ (number of groups), $\alpha = 0.05$, and $1 - \beta = 0.90$. Appropriate sample size in multivariate linear models (multivariate analysis of covariance) using G power software was equal to $n = 110$ for standard values of $f = 0.4$ (effect size: maximum difference between means), $k = 3$ (number of groups), $m = 5$ (number of predictive variables), $\alpha = 0.05$, and $1 - \beta = 0.90$. According to the sample size values in different methods, the highest calculated sample size of 110 was selected as the required sample size in this study. Due to access to more people and also to increase the accuracy of the results, the final sample size was selected more than the required sample size. In this study, 141 people were selected as the sample (including 44 faculty members, 51 financial managers of listed companies, and 46 government experts) and questionnaires were distributed among them. Finally, SPSS software version 22, LISREL version 8.7, EXCEL 2013 were used.

Research Findings

Hypothesis testing: Based on the values of correlation coefficient, public trust has a positive and high correlation with external accountability and its dimensions, all of which are significant at the nominal level of 0.01. Democratic, political and external accountability are most strongly correlated with public trust. The efficiency of audit reports is positively and highly correlated with external accountability and its dimensions, all of which are significant at the nominal level of 0.01. Democratic, political and external accountability are most strongly correlated with the efficiency of audit reports. An important point in modeling public trust and the efficiency of audit reports in terms of the dimensions of external accountability is the existence of high correlations between some dimensions. For example, the correlation coefficient between political and democratic accountability is 0.85, which shows a very high correlation. Although all dimensions are directly and significantly related to public trust and efficiency of audit reports, in their simultaneous modeling with public trust and efficiency of audit reports, the effect of some of them will not be significant due to these high correlations. In examining the descriptive statistics of the variables of public trust and efficiency of audit reports, the mean values of public trust and efficiency of audit reports by government experts were 18.48 and 21.87, respectively, having a large difference compared to the other two groups. A change in the mean of public trust and efficiency in the participating groups can be effective in modeling the hypothesis, so the factor of the participating groups will be considered in the modeling. Multivariate linear models were used to test the hypothesis. Before presenting the model results, the assumption that the model residues are normal is tested. The Klomogorov-Smirnov method was used to test for normality, the results of which are shown in Table 1. Also, Klomogorov-Smirnov z statistic is not significant for the efficiency of audit reports of 0.83 ($p = 0.495 > 0.01$) at the nominal level of 0.01, so the assumption that the model residues are normal for the efficiency of audit reports is emphasized.

Table 1: Test results of normality of residuals of the model of public trust and efficiency of audit reports in terms of external accountability

Variable	z-statistics	Sig. level	N of observations
Public trust	0.83	0.495	141
Efficiency of audit reports	1.17	0.129	141

The homogeneity assumption of the error variances of the dependent variables was also tested by Levene's method, the results of which are shown in Table 2. As can be seen, the assumption of homogeneity of error variances for public trust and efficiency of audit reports is confirmed due to $p > 0.01$.

Table 2: Levene's test results for homogeneity of error variances of the model of public trust and efficiency of audit reports in terms of external accountability

Variable	F-statistics	DF	Sig. level
Public trust	1.33	138 and 2	0.267
Efficiency of audit reports	2.75	138 and 2	0.107

Given the validity of the model hypotheses, the results of multivariate linear models can be used. The value of Wilks' lambda = 0.47 ($F(2,136) = 76.69, p < 0.01$) indicates that the variable of external accountability has a significant effect on the level of public trust and efficiency of audit reports at the nominal level of 0.01. The partial Eta squared was 0.53, which means that 53% of the variance in public trust and the efficiency of audit reports can be explained by external accountability. Also, as expected, the factor of the participating groups with the Wilks' lambda value of 0.58 ($F(4,272) = 21.44, p < 0.01$) has a significant effect on the level of public trust and efficiency of audit reports at the nominal level of 0.01. In the following, the effect of external accountability level on the level of public trust and efficiency is examined separately.

The results of analysis of linear model of public trust in terms of external accountability level [$F(1,137) = 105.52, p < 0.01$] show that the linear relationship between predictive variable (external accountability) and dependent variable (public trust) is significant. Estimation of regression coefficients is given in Table 3. The value of regression coefficient of external accountability for predicting the level of public trust is 0.07, with the value of t-statistic of 10.27 ($p < 0.01$), which is significant at the nominal level of 0.01; Therefore, the level of external accountability is a positive predictor of public trust. In other words, increasing the level of external accountability will increase public trust. The partial square of this model is 0.43, which means that about 43% of the changes in public trust can be explained by external accountability. The results of analysis of linear model of the efficiency of audit reports in terms of the level of external accountability [$F(1,137) = 104.12, p < 0.01$] show that the linear relationship between the predictive variable (external accountability) and the dependent variable (efficiency of audit reports) is significant. Estimation of regression coefficients is given in Table 7. The value of the external accountability regression coefficient for predicting the efficiency of audit reports is 0.13, with a value of t-statistic of 10.20 ($p < 0.01$), which is significant at the nominal level of 0.01; Therefore, the level of external accountability is a positive predictor of the efficiency of audit reports. In other words, increasing the level of external accountability will increase the efficiency of audit reports. The partial eta coefficient of this model is 0.43, which means that about 43% of the changes in the efficiency of audit reports can be explained by external accountability. Based on the above, the hypothesis is confirmed.

Table 3: Estimation of regression coefficients obtained from multivariate regression model of public trust and efficiency of audit reports with the predictive role of external accountability level

Dependent variable	Predictive variable	Regression coefficient	T	Eta squared	Sig. level
Public trust	External accountability	0.07	10.27	0.43	0.000
Efficiency of audit reports		0.13	10.20	0.43	0.000

In the following, the hypothesis of increasing the level of external accountability of CPAs, which improves public trust and the efficiency of audit reports, will be examined in more detail. Multivariate linear models are also used for testing. First, the hypothesis of normality of the model residues is tested, the results of which are shown in Table 4.

Table 4: Test results of residuals' normality of the model of public trust and efficiency of audit reports in terms of external accountability dimensions

Variable	z-statistics	Sig. level	N of observations
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Public trust	0.81	0.536	141
Efficiency of audit reports	0.99	0.276	141

The homogeneity of the error variances of the dependent variables was also assumed, the results of which are shown in Table 5. As can be seen, the assumption of homogeneity of error variances for public trust and efficiency of audit reports is confirmed due to $p > 0.01$.

Table 5: Levene’s test results for homogeneity of error variances of public trust and efficiency of audit reports in terms of external accountability dimensions

Variable	F-statistics	DF	Sig. level
Public trust	1.35	138 and 2	0.262
Efficiency of audit reports	2.61	138 and 2	0.077

Table 6, entitled intergroup effects test, separately examines the effect of external accountability dimensions on public trust and efficiency. According to what was said in the descriptive statistics section and the results obtained in this section, it was found that the high correlation of some dimensions with each other did not lead to the significance of all dimensions. Certainly each dimension individually will have a significant effect on public trust and the efficiency of audit reports. In such cases, functional and democratic accountability variables are likely to play a mediating role for other variables.

Table 6: The intergroup effects of the multivariate linear model of public trust and the efficiency of audit reports on the dimensions of external accountability

Dependent variable	Source of changes	Sum of squares	DF	Mean of squares	F-statistics	Sig. level
Public trust	Participating groups	90.84	2	45.42	24.84	0.000
	Moral accountability	1.59	1	1.59	0.87	0.353
	Financial accountability	1.71	1	1.71	0.93	0.336
	Functional accountability	15.05	1	15.05	8.23	0.005
	Democratic accountability	13.33	1	13.33	7.29	0.008
	Political accountability	0.16	1	0.16	0.09	0.770
	Error	243.20	133			
Efficiency of audit reports	Participating groups	156.72	2	78.36	12.80	0.000
	Moral accountability	16.48	1	16.48	2.70	0.103
	Financial accountability	4.27	1	4.27	0.70	0.405
	Functional accountability	33.16	1	33.16	5.41	0.021
	Democratic accountability	34.47	1	34.47	5.63	0.019
	Political accountability	17.78	1	17.78	2.90	0.091
	Error	814.51	133	6.12		

Discussion and Conclusion

Hypothesis test results: The results showed that due to the fact that the mean public trust and efficiency of audit reports is different in different groups of stakeholders, this change in the mean can be effective in modeling the hypothesis, so the factor of stakeholder groups is included in the modeling.

The results of the multivariate linear model test indicated that the external accountability variable and stakeholder groups have a significant effect on public trust and the efficiency of the audit report simultaneously. The results of the multivariate linear model test by dimensions of external accountability (moral, financial, functional, democratic and political) also indicated that only the variables of stakeholder groups, functional accountability and democratic accountability have a significant effect on public trust and audit report efficiency simultaneously.

The results of the intergroup effects test obtained from the multivariate linear model also indicated that the level of external accountability has a positive and significant relationship with public trust and the efficiency of the audit report. In other words, increasing the level of external accountability will also increase public trust as well as the efficiency of the audit report. The results of the intergroup effects test obtained from the multivariate linear model according to the dimensions of external accountability also indicated that only the variables of stakeholder groups, functional accountability and democratic accountability have a significant effect on public trust, while only stakeholder group variable has a significant effect on the efficiency of the audit report.

The results of multivariate regression are in line with the results of the intergroup effects test obtained from the multivariate linear model by dimensions of external accountability. Of course, in this test, the stakeholder groups' variable has been removed from the model.

Suggestions

The results showed that the independence of CPAs and non-interference and ownership of the government (acceptance of supervisory role) strengthens the policy-making system and more and better accountability because the independence of CPAs will create more responsibility and accountability among community members.

By creating scientific interactions and using the opinions of experts in the field of university and communication with prominent professors of accounting and auditing and by creating research units with the presence of faculty members, a dynamic mechanism can be created in the university and society to improve accountability and better reporting.

By studying public accountability in the field of auditing of other countries and learning from them or by international cooperation with leading countries and using their practical solutions, their knowledge can be transferred and their solutions can be optimally used according to the native culture of Iran.

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