

Planning a demonstrate to examine the impacts execution review of proficiency to progress responsibility of official offices

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ABSTRACT

In our nation, administration of a huge separating of the financial assets is the obligation of the state, and so its administration has crucial impacts on the nation's destiny. hence, open division directors must be responsible to the individuals and their agents, and give the implies for this responsibility based on substantial data. in any case, in arrange to realize satisfactory and suitable responsibility, the open segment actually requires execution examining in different components in expansion to examining financial statements and making explanations within the system of monetary examining standards. subsequently, the display consider pointed to propose a demonstrate to examine the impacts execution review of productivity to make strides responsibility of official offices. for this reason, the inquire about strategy was correlational and within the frame of a study plan with down to earth targets. at that point, to test the theory (7) and get the ideal demonstrate, utilizing pearson relationship, relapse, and importance of auxiliary conditions and at last the way dissect calculation through spss program, were planned and tried. the measurable populace included executives, reviewers, and specialists of the incomparable review court of iran (sac) from walk 2016 to walk 2018. the comes about of the test of inquire about speculations appeared that the proficiency execution review through coordinate and backhanded ways influences the advancement of responsibility of official organizations and its seven measurements. straightforwardly concurring to the comes about of the inquire about, the inquire about theories (7) for the circuitous impact of the effectiveness execution examining on organizational, lawful, proficient, political, monetary, ethical and social responsibility rates of 0.111, 0.047, 0.153, 0.185, 0.102, 0.139 and 0.094. the concordant cruel of the composite lists of meaning as backhanded impacts of this design is assessed at 0.119. exploratory comes about, combined with the affirmation of inquire about theories and plan of conditions and basic relapses, give an ideal demonstrate that accounts for approximately 11.9% of the changes in official responsibility reactions through the execution of the review of effectiveness, showing that the review execution of the productivity contains a noteworthy connection with the enhancement dependable for executing offices.

Keywords: Responsibility; execution examining; execution review of productivity .

1. Introduction

With the globalization of economy and the developmental forms of different businesses, higher effectiveness has gotten to be one of the major concerns of directors. since supervisors require information past authentic money related information to assist their organizations survive, evaluation of the status quo by controlling the components through which organizational targets are accomplished, innovation-based adjustment to the environment, distinguishing proof of enhancement openings, and disposal of shortcomings to utilize advance openings based on viability, productivity, and financial are prerequisites for organizational survival. budgetary supervision over the open division is essential and undeniable but appears to be lacking. in a few cases, it has been watched that the budget is went through in agreement with rules and directions; in any case, the comes about are conflicting with what was anticipated in programs or the result is nothing but a squander of assets. the improvements that have taken put in administration science and fund in later a long time in conjunction with expanded desires of people's agents and other clients around the comes about of reviews have revealed wasteful aspects of money related reviews for a few particular purposes and required the require for execution examining to meet the wants of review reports clients (favchi, 2005, pp.1-14). besides, restriction of assets and offices, on one hand, and destinations of mid-term and long-term socioefficiency programs to attain development and advancement, on the other hand, make it inescapable to guarantee the introduction of the programs and exercises of the iranian open division, respected as the biggest and most persuasive productivity division, towards accomplishing the preset objectives in an viable, financially and proficient manner. accordingly, it is fundamental to set up a framework of execution examining in this division (mohammadi, 2008, pp.47-53). hence, evaluators tin play a major part in legislative choices and change of such frameworks and responsibility level. presently that iran's financial, social, and social advancement plans are on a unused way and a modern change viewpoint has risen, it is vital for directors to pay extraordinary consideration to execution reviewing, increment the adequacy and financial of their subordinate organizations and assist advance unused reviewing hones such as execution inspecting in arrange to require separating within the financial, social, and social success of iran. as a result, they tin improve their capacity to compete with outside rivals within the worldwide field along side the caravan of development and economy interior the nation (fattahi et al., 2015, pp.107-134).

subsequently, the display ponder points to planning a show to examine the impacts execution review of productivity to progress responsibility of official offices. since few comprehensive thinks about have been conducted on this subject in iran and other nations, there's a tangible advancement within the subject, title, and measurable hones. the display ponder is imperative in a few regards such as: a. need of consideration to the utilitarian and down to earth angles of execution inspecting and responsibility in past considers and simple center on hypothetical issues, b. disappointment to meet the instructive needs of administrative specialists such as sac and the community and need of straightforwardness and reasonable responsibility through monetary reviewing, c. ever-increasing propels and changes of today's exceedingly dynamic world and taking into consideration the challenges of decision-makers in official organizations with respect to the use of constrained assets to realize anticipated comes about, d. effective and effective utilize of execution examining instruments to meet the wants of clients of money related and non-financial detailing data in terms of viability and financial, e.development of the hypothetical and operational back basic advance usage of execution reviewing in arrange to improve the proficiency of official organizations, and f. expanding open mindfulness and information on execution inspecting and responsibility and its measurements. subsequently, the most inquire about questions are as takes after: a) is there any noteworthy relationship between execution review of productivity and responsibility of official organizations and b) how would the way dissect show be for the relationship of execution review of proficiency and advancement of executive offices responsibility? to reply these questions, 7 speculations were created and tested employing a investigate library and narrative strategy. this can be a qualitgtative connected think about based on explanatory and causal strategies.

2. Theoretical framework and research background

2.1. Performance auditing

the execution review inevitably lled to a more extensive universal development called "modern open administration." within the 1970s, the appropriation of this logic of the open division quickened. the move to cutting edge administration, comparable to execution reviewing, was the result of open segment concerns, and request for execution reviews expanded assist. subsequently, this logic suggests the improvement of duties and hence the responsibility of open segment supervisors. execution reviewing as a degree of efficiency and execution supervisors of government officials since most of the exercises of these gadgets are in line with the issues of checking, control andissues related to open intrigued (abdelmanf, 2010, p. 35).

the execution reviewing was to begin with presented in germany, britain, canada, and the us in 1875 and was at that point raised truly in britain in 1930. the distribution of reviewing guidelines for administrative offices by the us

government responsibility office (gao) in 1972, which were afterward compiled in a book known as the yellow book, tin be considered the official beginning point of the concept of execution reviewing as a modern field of open review. the significance of the unused sort of review was genuinely and formally taken into consideration within the lima conference in 1977. open educate, particularly gao, have moreover been successful in creating execution examining hones. just like the american founded of certified open bookkeepers (aicpa), gao guidelines underline the significance of effectiveness, financial, and adequacy. this sort of inspecting in iran dates back to 2009 when sac created a rule for the execution reviewing. the center and scope of numerous reviews within the open and private segments have experienced changes in later a long time. since the money related explanations alone don't meet the administrative data necessities, directors of open and private segments are looking for more data to assess and judge the quality of operations and operational advance. execution inspecting may be a kind of reviewing that counsels supervisors and presents the comes about as remedial proposals. in expansion, execution reviewing is the orderly handle of exploring the effectiveness, financial and adequacy of operations controlled by the chief and detailing the comes about in conjunction with proposals to qualified people and partners to progress operations. (fattahi et al., 2015, pp. 111-112).

2.2. Performance auditing of efficiency

the responsibility of open and private segments tin be improved by making strides the triple components of productivity, financial and adequacy. these days, the assessment of these components could be a separating of the administration handle in each undertaking. the term "efficiency" frequently infers a assortment of diverse and equivocal implications. this term is ordinarily used in political talks about and mass media within the region of fetched diminishment, particularly talks on liquidity confinements. there are comparable definitions of viability and efficiency within the procedures of administration and operational examining, though there's no agreement on the definition of proficiency. concurring to the execution committee of sac, productivity is characterized as the endeavors made to limit the fetched of procurement and utilize of assets while keeping up their great quality (bani fatemi, 2003, pp.62-65). based on this definition, estimation and assessment of effectiveness are of incredible significance within the handle of effectiveness reviewing and have continuously been considered by execution evaluators. proficiency bargains with the procurement of a assortment of physical, monetary, human, and educational assets. the objective of execution audiores are to decide whether these resources are procured within the right quantity, from the correct put and time, from the correct sort, and at the proper cost. when it comes to productivity and its relationship with amount, area, time, quality, and taken a toll, the foremost comprehensive and total criteria are required to assess whether proficiency is watched within the securing of assets (fattahi et al, 2016, pp. 139-145).

2.3. Accountability

Accountability is the premise of each society claiming to be majority rule. responsibility isn't as it were a sign of a law based political administration but too an basic component for making strides the execution of government officials. it is additionally the basis of modern administration. hence, open responsibility could be a complement to open administration in majority rule governments (bovens, 2007, pp.104-120). the responsibility rate has long been influenced by the open weight on specialists to reply. globalization and the impact of worldwide budgetary status on the economy of nations have included worldwide communities to the list of examiners. teacher uji ejeri, in his celebrated discourse at harvard college, expressed that the hypothetical system of announcing tin be created based on either choice - making responsibility, each of which may create distinctive comes about. ejeri accepts that the objective detailing within the choice - making. based framework is to set up an fitting data stream framework between the responder and the examiner. favoring the bookkeeping framework reasonableness over data value, this system is based on two.way communication. in like manner, not as it were the examiner is entitled to know but moreover the responder considers protection for themselves in data revelation. in this system, monetary detailing underpins both the examiner and the responder by guaranteeing the opportune and precise stream of data and setting impediments to full revelation of data, individually. concurring to conceptual explanation no. 7 of the us administrative bookkeeping measures board (gasb), responsibility is the foundation of all legislative budgetary reports and obliges the government to reply to citizens around their measures and activities. this explanation indicates that citizens have the proper to know and are entitled to get to to substances freely and safely (babajani, 2010, pp.16-46).

3. Research background

In a ponder by wehrich (2018, pp.29-42) points to supply information concerning execution examining by analyzing the execution in germany. the content appears how the standards of execution reviewing are actualized in germany. the german approach is uncommon since the universal guidelines are not actualized in germany, and there are not one or the other any existing logical considers nor any other writing concerning execution review in

germany. the investigate strategy was field sort and through relationship examine and relapse and basic conditions. to examine the usage of execution examining in hone, a test of existing reviews from open review teach in germany had been scrutinized. the test comprises of reviews related to environmental issues depicted within the annually reports of open review teach (from 2006 to the show). it has been assessed whether the discoveries or suggestions portrayed within the annually reports contain contemplations agreeing to the standards of productivity and viability. the test (reference section) appears clearly that the arrangements of the german government budget code had been completely considered. the scope individually the discoveries of open reviews in germany allude not as it were to responsibility or compliance but moreover to effectiveness and adequacy. in about each review suggestions of economy, effectiveness and adequacy had been highlighted. particularly in terms of scrutinized appropriation orders, open review teach emphasized on the examination of productivity and viability. the think about comprises a common talk of the objectives and boundaries of execution reviewing with an natural viewpoint based on a writing think about. the content too depicts the hypothetical, lawful and methodological foundation of execution reviews in germany. discoveries concerning the status quo of execution inspecting in germany are based on an examine of reviews conducted by open review educate. the discoveries were compared with discoveries from other current universal thinks about. the test of scrutinized reviews conducted by the open review teach appears clearly that the arrangements of the german government budget code had been completely executed. in about each consider, suggestions of economy, proficiency and viability have been considered. consequently, indeed without any references to the universal guidelines, the center standards of execution review are considered within the reviews conducted by the open audit institutions in germany. the most center within the reviews had been set on the proficiency and viability. it is additionally exceptionally exceptional how far-reaching the discoveries of the reviews in germany are. particularly, in terms of scrutinized appropriation mandates, the open review teach are not lessening their suggestions to the usage of the granting-process but to the orders itself.

mahmoudkhani and ahmadi (2018, pp.71-98) in iran by field inquire about and within the shape of graphic inquire about to survey carried out a think about on execution examining with an accentuation on the open division. they expressed that the community's addressing, on the one hand, and governments' responsibility for the utilize of open assets, on the other hand, got to be exceptionally critical in today's iranian society. in this manner, the execution reviewing plays a important part in this respect. considering the near relationship between execution examining and operational budgeting in this zone and reasons for its deficient execution, it was concluded that the most challenge of execution examining is the need of appropriate understanding and cognition of this sort of review within the open division.

nekhai et al. (2018, pp.91-116) analyzed the impacts of execution examining on equity and social obligations of official organizations within the open segment and concluded that this sort of review, which includes adequacy, effectiveness, and financial review, gives the specialist mindful for observing or remedial activities with data on the change of responsibility, ceaseless enhancement of execution, taken a toll decrease, and decision-making assistance. these days, execution inspecting tin be utilized to evaluate the status quo, key plans, and organizational execution and move forward their viability and productivity. the inquire about strategy was field sort and the measurable populace of the consider was all bookkeepers and bookkeepers of organizations based in south khorasan area of iran. based on cochrans equation, 340 individuals were chosen by arbitrary sampling strategy and data were collected employing a survey. spss computer program was utilized to dissect the information.

reichborn and others (2017, pp.6-23) within the case of the office of the inspector common in norway, college of oslo, state that the execution inspecting is one of the variables changing and moving forward open administration. modern government organization in numerous western nations has expanded the utilize of execution reviewing and its other components. these components offer assistance governments to be responsible and progress. the investigate strategy was field sort and through relationship dissect and relapse and basic conditions. the discoveries are fundamentally based on overview information from 353 norwegian respectful hirelings. the discoveries appear that the commitment of execution examining in enhancement is less imperative than it shows up at to begin with look and person and political variables may influence employees' reactions.

in another ponder entitled clarification of the components of execution reviewing within the open segment of iran with an accentuation on natural and social execution, kamyabi et al. (2017, pp.57-76) concluded that physical and money related inputs, distributed time and schedulling , efficiency rate, the fetched, operational extents, amount of yields, convenient get to to yields and the degree to which missions and objectives are accomplished, benefit, prevalence of benefits over investing, and partners fulfillment are among the key components that should be taken under consideration in execution reviewing. additionally, execution inspecting requires the utilize of comprehensive quality administration methods, such the adjusted scorecard. among the accessible investigate approaches, an interpretive approach was chosen to permit delphi to realize the inquire about goals. in like manner, the taking after steps have been taken in this inquire about. in this think about, key components of the execution reviewing criteria

from the hypothetical establishments, such as the intosai (universal association of preeminent review educate), asusai (asian association of preeminent review teach) and euorusai (european association of incomparable review educate) execution review rules, and the iranian review court execution rules the books and articles of execution review were extricated and key questions were included within the survey.

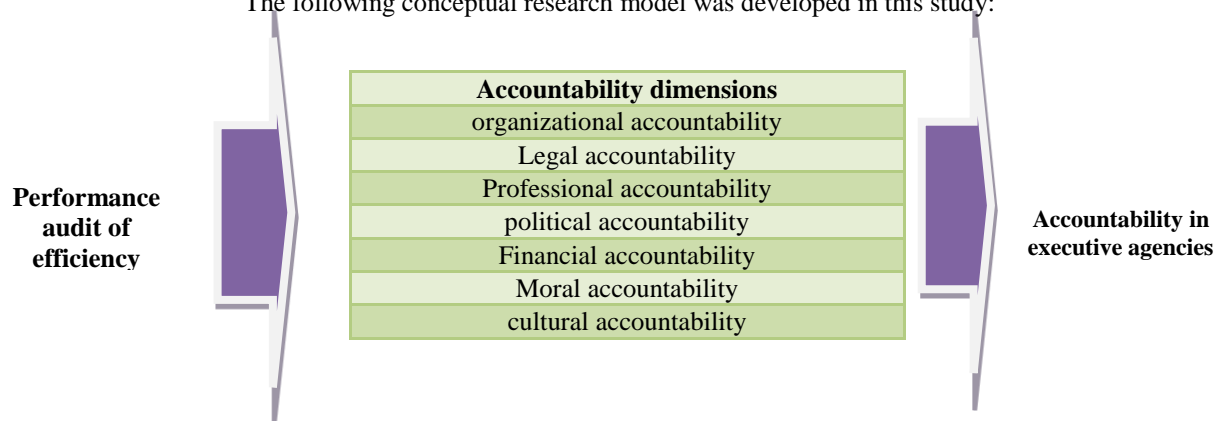
4. Hypotheses, path analyse , and research conceptual model

4.1. Hypotheses and path equations

considering the hypothetical foundation displayed by residential and outside researchers and analysts on the subject of this investigate in several ranges, it is expected that auditors' discoveries are respected as directing offer assistance and, in other words, specialized administration meeting, for directors of official organizations in arrange to ceaselessly progress undertakings and increment efficiency in different organizational columns. consequently, official organizations will react fittingly to this sort of reviewing. the research hypotheses were as takes after: theory 1: there's a critical relationship between execution review of efficiency and organizational responsibility of official organizations. speculation 2: there's a noteworthy relationship between performance review of effectiveness and lawful responsibility of official organizations. theory 3: there's a critical relationship between execution review of proficiency and proficient responsibility of official organizations. Speculation 4: there's a noteworthy relationship between execution review of proficiency and political responsibility of official agencies. hypothesis 5: there's a critical relationship between execution review of proficiency and budgetary accountability of official organizations. theory 6: there's a noteworthy relationship between execution review of efficiency and ethical responsibility of official offices. speculation 7: there's a noteworthy relationship between execution review of proficiency and social responsibility of official organizations.

4.2. Research conceptual model:

The following conceptual research model was developed in this study:



5. Methodology

this a correlational inductive-deductive think about. with respect to deduction, it was a descriptive-analytical study. the display consider was conducted on the information collected from walk 2016 to walk 2018. the factual populace included supervisors, inspectors, and specialists of iran's sac in 32 territories (n=2000), 357 of whom were chosen as the test based on cochran's test size equation and irregular sampling strategy.

$$n = \frac{Nz^2pq}{Nd^2 + z^2pq}$$

Sample size = n ,

Statistical population = N ,

Attribute = p ,

Missing attribute statistics = q ,

Tolerable error = d =% 5 , confidence level Of 95% =t = 1(0.95)

in gathering data for hypothetical thinks about and writing of library and through articles, books, magazines and websites are substantial and to this conclusion, significant papers, books, and legitimate diaries and websites were looked into. to degree the components and records of execution review of proficiency and responsibility, two analyst made surveys were created on a 5.point likert scale and conveyed among the respondents after their unwavering quality and legitimacy were affirmed. survey (a) comprised of (17) things and pointed to degree execution review of

effectiveness . survey (b), with 64 things, was utilized to degree the 7 measurements of responsibility counting organizational responsibility (21 things), lawful obligation (7 things), proficient responsibility (7 things), political responsibility (9 things), monetary responsibility (6 things), ethical responsibility (7 things), and social responsibility (5 things):

A) Specialized Questions (Objective: To measure performance audit of efficiency):

Question number	Performance audit components
1	<i>Does performance audit lead to a lack of successive transfers or to the sustainability of human resources (employees and managers) in government departments?</i>
2	<i>Does performance audit performance minimize the time required for doing business and eliminate unnecessary work, bottlenecks and. In public sector?</i>
3	<i>Does performance audit performance make it flexible in responding to ongoing changes in affairs and evolution in public sector systems?</i>
4	<i>Does performance audit performance increase the modernization, development and equipping of information technology in the public sector?</i>
5	<i>Does performance auditing lead to a favorable working environment and organizational culture and respect for clients in government departments?</i>
6	<i>Does performance auditing lead to the establishment of a permanent improvement strategy for public sector affairs?</i>
7	<i>Does performance audit lead to planning, organizing and directing resources in government departments?</i>
8	<i>Does performance auditing lead to a reduction in resource waste to achieve results in government departments?</i>
9	<i>Does performance auditing lead to the implementation of a comprehensive quality management system (public participation in achieving goals) in government departments?</i>
10	<i>Does performance auditing lead to the establishment of a governance system and management control over affairs and ... in the public sector?</i>
11	<i>Does performance auditing lead to stabilization of planning in government departments?</i>
12	<i>Does performance auditing lead to efficient and effective management of information systems in government departments?</i>
13	<i>Does performance audit lead to continuous training of managers and employees of government departments?</i>
14	<i>Does performance audit performance improve and improve the quality of working life of public sector employees?</i>
15	<i>Does performance audit performance increase the conscientiousness (commitment) and social discipline of public sector employees?</i>
16	<i>Does performance auditing lead to employee job satisfaction and organizational support for government departments?</i>
17	<i>Does performance auditing lead to the promotion of good behavior and the proper conduct of the leaders and managers of government departments?</i>

B) Accountability questionnaire (Objective: To measure organizational, legal, professional, political, financial, Moral and cultural accountability):

Responsiveness dimensions	Question number	Accountability Components (The Effect of Each of the Factors on Responsiveness)
<i>Organizational (Operational or Functional and Informative)</i>	1	<i>The amount of referrals for receiving services (Optimal Referral) affects the responsiveness of the operating system?</i>
	2	<i>Does the availability of managers and office staff affect the responsiveness of the operating system?</i>
	3	<i>Prevent spreading of letters and excessive formalities affect the responsiveness of executive agencies?</i>
	4	<i>Does formalism affect the responsiveness of executive agencies?</i>
	5	<i>Complexity affects the responsiveness of executive agencies?</i>
	6	<i>Concentration and decentralization affect the responsiveness of executive agencies?</i>
	7	<i>Politics and strategies affect the responsiveness of executive agencies?</i>
	8	<i>Transparency in the structure of monitoring the responsiveness of executive agencies?</i>
	9	<i>Is acceptance in the structure of monitoring the responsiveness of executive agencies?</i>
	10	<i>Identifying and defining standards with the participation of professors and experts influence the responsiveness of executive agencies?</i>
	11	<i>Information about policy and implementation plans affect the responsiveness of executive agencies?</i>
	12	<i>Information on changes to the laws and regulations affect the accountability of executive agencies?</i>
	13	<i>Confidence in information provided on the responsiveness of operating systems?</i>
	14	<i>Attracting satisfaction, trust and public support by providing accurate, reliable and timely information on the responsiveness of executive agencies?</i>
	15	<i>What are the research needs of the staff and the client referring to the responsiveness of executive agencies?</i>
	16	<i>Confirmation of personnel performance by the client affects the responsiveness of executive agencies?</i>
	17	<i>Is the component of authority and responsibility affecting the responsiveness of executive agencies?</i>
	18	<i>Is emphasis on performance evaluation and reporting in monitoring the responsiveness of executive agencies?</i>
<i>Organizational (Operational or Functional and Informative)</i>	19	<i>The professional guidance of students, faculty and staff is affecting the responsiveness of executive agencies?</i>
	20	<i>Getting professional qualifications (scientific, research and specialized) affect the responsiveness of executive agencies?</i>
	21	<i>How does the management of human resources, finance and information affect the responsiveness of executive agencies?</i>
<i>Legal</i>	22	<i>Does the correct implementation of the laws and regulations affect the responsiveness of the operating system?</i>
	23	<i>Timely and timely information New laws affect the responsiveness of executive agencies?</i>
	24	<i>Eliminating the vacuum and legal problems affecting citizens' issues affect the responsiveness of executive agencies?</i>
	25	<i>Provision of annual budget to citizens affects the responsiveness of executive agencies?</i>
	26	<i>Sophisticated laws and procedural rules affect the responsiveness of executive agencies?</i>
	27	<i>Control and supervision by the law enforcement agencies and the government affect the accountability of executive agencies?</i>
	28	<i>Problems changing the rules and regulations, etc., affect the responsiveness of the operating system?</i>
<i>professional</i>	29	<i>Citizens' Guide to Addressing Administrative Problems Affecting the Responsibility of Executive Agencies?</i>
	30	<i>The provision of defined services is relevant to the responsiveness of the operating system?</i>
	31	<i>Does the number of employees have an impact on the responsiveness of the operating system?</i>
	32	<i>Providing information on performance levels, implementing policies and management plans affecting citizens' responsiveness to executive agencies?</i>
	33	<i>Does fair service affect the responsiveness of executive agencies?</i>
	34	<i>Succeeding in facilitating and reducing the time of administrative operations affect the responsiveness of executive agencies?</i>
	35	<i>Trust in the fulfillment of the promises made by the directors of the administration affect the</i>

		<i>accountability of executive agencies?</i>
<i>Political</i>	36	<i>Citizens' participation in decision making by the Office affects the responsiveness of executive agencies?</i>
	37	<i>Citizen Participation in Choosing Managers Affects Responsibility of Executive Agencies?</i>
	38	<i>Reduce bureaucracy and administrative discrimination affect the responsiveness of executive agencies?</i>
	39	<i>Does the consistency between executive implementation plans and societal expectations affect the responsiveness of executive agencies?</i>
	40	<i>The role of government (entrepreneurial or supremacy) affects the responsiveness of executive agencies?</i>
	41	<i>Does media freedom affect the responsiveness of executive agencies?</i>
	42	<i>Influential groups affect the responsiveness of executive agencies?</i>
	43	<i>Is the balance between organizational independence affect the responsiveness of executive agencies?</i>
<i>Financial</i>	44	<i>Reducing government oversight and control over the responsiveness of executive agencies?</i>
	45	<i>Does real price payment affect the responsiveness of operating systems?</i>
	46	<i>Does fairness affect the responsiveness of executive agencies?</i>
	47	<i>Guiding the expectations of stakeholders to enter values and exit costs affect the responsiveness of executive agencies?</i>
	48	<i>Does budget control affect the responsiveness of executive agencies?</i>
	49	<i>Does financial and regulatory compliance affect the responsiveness of executive agencies?</i>
<i>Moral</i>	50	<i>Does financial reporting affect the responsiveness of executive agencies?</i>
	51	<i>Attention and commitment to the ethical, human and Islamic values of the work affects the responsiveness of executive agencies?</i>
	52	<i>Does the promise affect the responsiveness of the operating system?</i>
	53	<i>Bribes (under the table) and party games affect the responsiveness of executive agencies?</i>
	54	<i>Welcome to the responsiveness of executive agencies?</i>
<i>Moral</i>	55	<i>Observing the rules and regulations of the client refer to the responsiveness of executive agencies?</i>
	56	<i>Honest behavior with client and citizen affects the responsiveness of executive agencies?</i>
<i>Cultural</i>	57	<i>Honoring human dignity and enhancing the morale of service affects the responsiveness of executive agencies?</i>
	58	<i>Socialization, expectations, participation in affairs affect the responsiveness of executive agencies?</i>
	59	<i>The values of justice, fairness, productivity, and efficiency affect the responsiveness of executive agencies?</i>
	60	<i>The prediction of a strong system of handling complaints affects the responsiveness of executive agencies?</i>
	61	<i>Understanding employee needs affects the responsiveness of executive agencies?</i>
	62	<i>Responsiveness in society about performance on the responsiveness of executive agencies?</i>

the collected information were factually analyzed in spss. to begin with, the information were analyzed utilizing graphic and inferential insights. to test the inquire about theories, clear insights (recurrence conveyance tables and central propensity measures). at that point the unwavering quality was measured utilizing cronbach's alpha. at long last, the kolmogorov-smirnov test, the pearson relationship test, relapse test, and way dissect tests were utilized to satisfy the conditions and suspicions of show advancement and introduction.

6. Findings

6.1. Analyse of data collection tools (reliability of questionnaires)

to survey the unwavering quality of surveys (the capacity of surveys to degree what was anticipated to degree) utilized in this consider, surveys were tried on 40 respondents in a pilot consider. cronbach's alpha coefficient was decided for each measurement of responsibility in spss.18. the in general cronbach's alpha coefficient was gotten 0.93 for survey 1 and 0.94 for survey 2. the closer cronbach's alpha coefficient to 1, the more solid the survey, demonstrating a solid internal consistency between components execution review of productivity and responsibility of official organizations.

<i>Questionnaire name</i>	<i>Subscales</i>	<i>Number of items</i>	<i>Cronbach's alpha coefficient</i>
<i>Performance audit of efficiency</i>		7	0.93
<i>Accountability</i>	<i>Organizational</i>	21	0.94
	<i>Legal</i>	7	0.95
	<i>Professional</i>	7	0.93
	<i>Political</i>	9	0.93
	<i>Financial</i>	6	0.96
	<i>Moral</i>	7	0.93
	<i>Cultural</i>	5	0.94
Total		62	.94

the over table appears that things of the two surveys had a solid inward consistency and unwavering quality.

6.2. Descriptive statistics

in this area, statistic characteristics of respondents were depicted utilizing recurrence dissemination. the ultimate objective of these tables is to evaluate the investigate information and give a detailed picture of them as much as conceivable.

		<i>Gender</i>	<i>Age</i>	<i>Marital status</i>	<i>Literacy</i>	<i>Position</i>	<i>Work experience</i>	<i>Employment status</i>
<i>Central indices</i>	<i>Answered</i>	349	352	342	354	329	347	345
	<i>Not answered</i>	8	5	15	3	28	10	12
		<i>Frequency</i>	<i>Percentage</i>		<i>cumulative percentage</i>			
<i>Educational attainment</i>	<i>High school diploma</i>	3	1		1			
	<i>Associate degree</i>	9	3		4			
	Bachelor degree	251	70		74			
	<i>Master degree</i>	91	25		99			
	<i>others</i>	3	1		100			
<i>Organizational position</i>	<i>Assistant auditor</i>	6	2		2			
	<i>Auditor</i>	97	27		29			
	<i>Senior auditor</i>	98	28		57			
	<i>Head auditor</i>	80	22		79			
	<i>Senior head auditor</i>	48	13		92			
	<i>others</i>	28	8		100			
<i>Work experience</i>	<i>Less than 5 year</i>	58	16		16			
	<i>5-10 years</i>	97	27		43			
	<i>10-20 years</i>	133	37		80			
	<i>20-30 years</i>	58	16		96			
	<i>More than 30 years</i>	1	1		97			
	<i>others</i>	10	3		100			
<i>Employment status</i>	<i>Corporate</i>	2	1		1			
	<i>Contractual</i>	35	10		11			
	<i>Official</i>	307	86		97			
	<i>others</i>	13	3		100			

6.3. Inferential statistics

6.3.1. Normal distribution of data and variables

the ordinary dispersion of factors was tried utilizing the kolmogorov-smirnov (k.s) test. the comes about are appeared within the taking after table.

<i>Variable</i>	<i>K.S statistic</i>	<i>Level of significance</i>
<i>Performance audit of efficiency</i>	<i>1.207</i>	<i>0.077</i>
<i>Organizational accountability</i>	<i>0.9023</i>	<i>0.089</i>
<i>legal accountability</i>	<i>0.599</i>	<i>0.058</i>
<i>professional accountability</i>	<i>0.9199</i>	<i>0.067</i>
<i>political accountability</i>	<i>0.676</i>	<i>0.087</i>
<i>financial accountability</i>	<i>0.8063</i>	<i>0.083</i>
<i>moral accountability</i>	<i>0.562</i>	<i>0.056</i>
<i>cultural accountability</i>	<i>0.8392</i>	<i>0.051</i>
<i>accountability</i>	<i>0.687</i>	<i>0.082</i>

since the level of importance of all factors is more prominent than 0.05, it can be concluded that the information taken after a typical conveyance. as a result, the pearson relationship test, relapse dissect , and way examine were utilized to test the theories.

6.3.2. Estimation of research models

the strategy of information dissect and investigate speculations are way examine . in this strategy, we look for to dissect the connections between three categories of factors counting autonomous, subordinate and middle factors, and since there's no covered up variable in this ponder, there's no got to utilize basic condition strategies such as amos, eqs, mplus and lisrel isn't . moreover creating relapse models for inquire about speculations required the satisfaction of three prerequisites and suspicions. already in this study, variables were measured at an interim level based on the likert scale of surveys in spss and after that the ordinary conveyance of factors was tried by utilizing the kolmogorov-smirnov test. in this area, the pearson relationship test was utilized to degree the relationship between autonomous and subordinate factors. the taking after incorporates the comes about of dissecting factors and information through the pearson relationship test and relapse examine in spss:

a) The results of testing the first hypothesis:

the invalid speculation is $h_0; p = 0$, showing that there's no relationship between execution review of productivity and enhancement of organizational responsibility of official organizations, and the elective speculation is $h_1; p \neq 0$, indicating that there's a relationship between them. concurring to the pearson relationship test, the cruel values gotten for organizational responsibility of official offices and execution review of productivity were rise to to 3.69 and 3.78, separately. considering the pearson relationship ($r=0.583$), there's a direct relationship between the two factors. since this coefficient is positive and coordinate, it can be expressed that organizational responsibility of official offices progresses by expanding the execution of execution review of proficiency . in expansion, the comes about of the relapse dissect appear that the coefficient of assurance is rise to to 0.854. his shows that there's an awfully solid pearson relationship between the two factors. on the other hand, as the pearson's balanced relationship coefficient is break even with to 0.924, it can be concluded that 92.4% of changes within the subordinate factors (enhancement of organizational responsibility) can be clarified by the free variable (execution review of proficiency) and the proposed relapse demonstrate f. test esteem for by and large centrality of the relapse show is rise to to 2075.094. considering that the noteworthiness level of the f.test esteem ($\text{sig} = 0.003$) is smaller than 0.05. the invalid speculation was rejected with a certainty level of 95%. this implies that the proposed demonstrate is able to clarify changes within the subordinate factors (advancement of organizational responsibility) caused by the autonomous variable (execution review of productivity).

<i>Correlation test of hypotheses and research variables</i>		<i>Variables</i>	<i>Efficiency performance auditing</i>	<i>Organizational accountability</i>
		<i>Type of variable</i>	<i>Independent</i>	<i>Dependent</i>
		<i>Mean</i>	3.69	3.78
		<i>Standard deviation</i>	0.655	0.619
		<i>Correlation coefficient</i>	0.583	-
		<i>Significance level</i>	0.011	-
<i>Linear regression test</i>	<i>Coefficient test</i>	<i>Generalized coefficient of determination</i>	0.924	-
		<i>Coefficient of determination</i>	0.854	-
		<i>Adjusted coefficient of determination</i>	0.854	-
		<i>Estimated error</i>	0.255	-
	<i>Significance test</i>	<i>Model</i>	<i>Regression</i>	<i>Residual</i>
		<i>sum of squares</i>	134.588	23.025
		<i>Degree of freedom</i>	1	356
		<i>Mean squares</i>	134.588	0.065
		<i>Analyze of variance</i>	2075.094	-
		<i>Significance level</i>	0.000	-
	<i>Model development test</i>	<i>Model</i>	<i>Independent variable</i>	<i>Intercept</i>
		<i>Standardized regression coefficient</i>	0.938	0.231
		<i>Regression error</i>	0.021	0.077
		<i>Standardized regression coefficient</i>	0.924	-
		<i>Multivariate distribution</i>	45.553	3.001
		<i>Significance level</i>	0.003	-

the proposed operational relapse demonstrate for the primary theory is as follows:

$$ao \text{ (organizational responsibility)} = 0.231 + 0.938 \text{ paec (execution review of productivity)} + 0.098$$

b) The results of testing the second hypothesis

the invalid speculation is $h_0; p = 0$, showing that there's no relationship between execution review of effectiveness and enhancement of lawful responsibility of official offices, and the elective theory is $h_1; p \neq 0$, indicating that there's a relationship between them. concurring to the pearson relationship test, the cruel values gotten for legitimate responsibility of official offices and execution review of effectiveness were rise to to 3.69 and 3.88, respectively. considering the pearson relationship ($r=0.667$), there's a solid relationship between the two factors. since this coefficient is positive and coordinate, it tin be expressed that the legal accountability of official organizations progresses with the increment within the usage of execution review of proficiency . given that the level of importance ($sig = 0.000$) is smalller than 0.05, this relationship was affirmed at a certainty level of 95% and the invalid theory was rejected. in expansion, the comes about of the relapse dissect appear that the coefficient of assurance is break even with to 0.714. this shows that there's a solid pearson relationship between the two factors. on the other hand, as the pearson's balanced relationship coefficient is break even with to 0.845, it tin be concluded that 84.5% of changes within the subordinate factors (enhancement of lawful responsibility) tin be clarified by the free variable (execution review of productivity) and the proposed relapse show. f.test esteem for generally noteworthiness of the relapse show is rise to to 886,549. considering that the centrality level of the f. test esteem ($sig = .000$) is smaller than 0.05. the invalid theory was rejected at a certainty level of 95%. this implies that the proposed demonstrate is able to clarify changes within the subordinate factors (advancement of legitimate responsibility) caused by the free variable (execution review of productivity).

<i>Correlation test of hypotheses and research variables</i>		<i>Variables</i>	<i>Efficiency performance auditing</i>	<i>Legal accountability</i>
		<i>Type of variable</i>	<i>Independent</i>	<i>Dependent</i>
		<i>Mean</i>	3.69	3.88
		<i>Standard deviation</i>	0.655	0.639
		<i>Correlation coefficient</i>	0.667	-
		<i>Significance level</i>	0.000	-
<i>Linear regression test</i>	<i>Coefficient test</i>	<i>Generalized coefficient of determination</i>	0.845	-
		<i>Coefficient of determination</i>	0.714	-
		<i>Adjusted coefficient of determination</i>	0.713	-
		<i>Estimated error</i>	0.380	-
	<i>Significance test</i>	<i>Model</i>	<i>Regression</i>	<i>Residual</i>
		<i>sum of squares</i>	127.856	51.197
		<i>Degree of freedom</i>	1	356
		<i>Mean squares</i>	127.856	0.144
		<i>Analyze of variance</i>	886.549	-
		<i>Significance level</i>	0.000	-
		<i>Model development test</i>	<i>Model</i>	<i>Independent variable</i>
	<i>Standardized regression coefficient</i>		0.914	0.410
	<i>Regression error</i>		0.031	0.115
	<i>Standardized regression coefficient</i>		0.845	-
	<i>Multivariate distribution</i>		29.775	3.567
		<i>Significance level</i>	0.000	-

the proposed operational relapse demonstrate for the moment theory is as takes after:

al (legitimate responsibility) = 0.410 + 0.914 paec (execution review of proficiency) + 0.146

c) The results of testing the third hypothesis:

the invalid speculation is $H_0: \rho = 0$, demonstrating that there's no relationship between execution review of productivity and change of proficient responsibility of official offices, and the elective theory is $H_1: \rho \neq 0$, indicating that there's a relationship between them. concurring to the pearson relationship test, the cruel values gotten for proficient responsibility of official offices and execution review of productivity were rise to 3.69 and 3.91, separately. considering the pearson relationship coefficient ($r=0.61$), there's a solid relationship between the two factors. since this coefficient is positive and coordinate, it tin be expressed that the professional responsibility of official offices moves forward by expanding within the execution of execution review of effectiveness . given the truth that the level of importance (sig = 0.000) is smaller than 0.05, this relationship was affirmed at a certainty level of 95% and the invalid theory was rejected. in expansion, the comes about of the relapse examine appear that the coefficient of assurance is rise to 0.913. this shows that there's a really solid pearson relationship between the two factors. on the other hand, as the pearson's balanced relationship coefficient is rise to to 0.901, it tin be concluded that 90.1% of changes within the subordinate factors (enhancement of proficient responsibility) tin be clarified by the autonomous variable (execution review of effectiveness) and the proposed relapse show f. test esteem for generally centrality of the relapse demonstrate is rise to to 1538,761. considering that the centrality level of the f.test esteem (sig = 0.000) is smaller than 0.05. the invalid speculation was rejected at a certainty level of 95%. this implies that the proposed show is able to clarify changes within the subordinate factors (enhancement of proficient responsibility) caused by the free variable (execution review of productivity).

Correlation test of hypotheses and research variables		Variables	Efficiency performance auditing	Professional accountability
		<i>Type of variable</i>	<i>Independent</i>	<i>Dependent</i>
		<i>Mean</i>	3.69	3.91
		<i>Standard deviation</i>	0.655	0.666
		<i>Correlation coefficient</i>	0.61	-
		<i>Significance level</i>	0.000	-
Linear regression test	Coefficient test	Generalized coefficient of determination	0.901	-
		Coefficient of determination	0.913	-
		Adjusted coefficient of determination	0.812	-
		Estimated error	0.307	-
	Significance test	Model	Regression	Residual
		sum of squares	144.627	33.366
		Degree of freedom	1	356
		Mean squares	144.627	0.094
		Analyze of variance	1538.761	-
		Significance level	0.000	-
	Model development test	Model	Independent variable	Intercept
		Standardized regression coefficient	0.972	0.129
		Regression error	0.025	0.093
		Standardized regression coefficient	0.901	-
		Multivariate distribution	39.227	1.393
	Significance level	0.000	-	

the proposed operational relapse show for the third speculation is as takes after:

$$\text{apr (proficient responsibility)} = 0.129 + 0.972 \text{ paec (execution review of proficiency)} + 0.118$$

d) The results of testing the fourth hypothesis

the invalid theory is h_0 ; $p = 0$, demonstrating that there's no relationship between execution review of proficiency and enhancement of political responsibility of official offices, and the elective speculation is h_1 ; $p \neq 0$, indicating that there's a relationship between them. concurring to the pearson relationship test, the cruel values gotten for political responsibility of official organizations and execution review of proficiency were break even with to 3.69 and 4, respectively. considering the pearson relationship ($r=0.501$), there's a direct relationship between the two factors. since this coefficient is positive and coordinate, it tin be expressed that the political responsibility of official offices moves forward by expanding within the execution of execution review of productivity. given that the level of importance ($\text{sig} = 0.000$) is smalller than 0.05, this relationship was affirmed at a certainty level of 95% and the invalid speculation was rejected. in expansion, the comes about of the relapse examine appear that the coefficient of assurance is break even with to 0.854. this demonstrates that there's an awfully solid pearson relationship between the two factors. on the other hand, as the pearson's balanced relationship coefficient is break even with to 0.924, it tin be concluded that 92.4% of changes within the subordinate factors (enhancement of political responsibility) tin be clarified by the free variable (execution review of proficiency) and the proposed relapse show f. test esteem for by and large importance of the relapse show is rise to to 2078,607. considering that the noteworthiness level of the f.test esteem ($\text{sig} = 0.000$) is smalller than 0.05. the invalid theory was rejected at a certainty level of 95%. this implies that the proposed show is able to clarify changes within the subordinate factors (change of political responsibility) caused by the free variable (execution review of proficiency).

<i>Correlation test of hypotheses and research variables</i>		<i>Variables</i>	<i>Efficiency performance auditing</i>	<i>Political accountability</i>
		<i>Type of variable</i>	<i>Independent</i>	<i>Dependent</i>
		<i>Mean</i>	3.69	4
		<i>Standard deviation</i>	0.655	0.662
		<i>Correlation coefficient</i>	0.501	-
		<i>Significance level</i>	0.000	-
<i>Linear regression test</i>	<i>Coefficient test</i>	<i>Generalized coefficient of determination</i>	0.924	-
		<i>Coefficient of determination</i>	0.854	-
		<i>Adjusted coefficient of determination</i>	0.854	-
		<i>Estimated error</i>	0.301	-
	<i>Significance test</i>	<i>Model</i>	<i>Regression</i>	<i>Residual</i>
		<i>sum of squares</i>	188.067	32.119
		<i>Degree of freedom</i>	1	356
		<i>Mean squares</i>	188.067	0.090
		<i>Analyze of variance</i>	2078.607	-
		<i>Significance level</i>	0.000	-
		<i>Model development test</i>	<i>Model</i>	<i>Independent variable</i>
	<i>Standardized regression coefficient</i>		1.109	- 0.474
	<i>Regression error</i>		0.024	0.091
	<i>Standardized regression coefficient</i>		0.924	-
	<i>Multivariate distribution</i>		45.592	- 5.210
	<i>Significance level</i>	0.000	-	

the proposed operational relapse demonstrate for the fourth theory is as takes after:

apo (political responsibility) = - 0.474 + 1.109 paec (execution review of productivity) + 0.115

e) The results of testing the fifth hypothesis

the invalid theory is H₀; P = 0, showing that there's no relationship between execution review of proficiency and enhancement of budgetary responsibility of official organizations, and the elective speculation is H₁; P ≠ 0, indicating that there's a relationship between them. Concurring to the Pearson relationship test, the cruel values gotten for budgetary responsibility of official organizations and execution review of proficiency were break even with to 4.05 and 3.69, respectively. Considering the Pearson relationship (r=0.602), there's a direct relationship between the two factors. Since this coefficient is positive and coordinate, it can be expressed that the financial accountability of official offices makes strides with the increment within the execution of execution review of proficiency . Given that the level of noteworthiness (Sig = 0.000) is littler than 0.05, this relationship was affirmed at a certainty level of 95% and the invalid speculation was rejected. In expansion, the comes about of the relapse analyze appear that the coefficient of assurance is break even with to 0.857. his shows that there's a really solid Pearson relationship between the two factors. On the other hand, as the Pearson's balanced relationship coefficient is break even with to 0.853, it can be concluded that 85.3% of changes within the subordinate factors (enhancement of money related responsibility) can be clarified by the autonomous variable (execution review of productivity) and the proposed relapse show F. test esteem for in general noteworthiness of the relapse show is rise to to 3033,541. Considering the reality that the importance level of the F. test esteem (Sig = 0.000) is littler than 0.05, the invalid speculation was rejected at a certainty level of 95%. This implies that the proposed show is able to clarify changes within the subordinate factors (change of money related responsibility) caused by the free variable (execution review of effectiveness).

<i>Correlation test of hypotheses and research variables</i>		<i>Variables</i>	<i>Efficiency performance auditing</i>	<i>Financial accountability</i>
		<i>Type of variable</i>	<i>Independent</i>	<i>Dependent</i>
		<i>Mean</i>	4.05	3.69
		<i>Standard deviation</i>	0.569	0.575
		<i>Correlation coefficient</i>	0.602	-
		<i>Significance level</i>	0.000	-
<i>Linear regression test</i>	<i>Coefficient test</i>	<i>Generalized coefficient of determination</i>	0.853	-
		<i>Coefficient of determination</i>	0.857	-
		<i>Adjusted coefficient of determination</i>	0.857	-
		<i>Estimated error</i>	0.287	-
	<i>Significance test</i>	<i>Model</i>	<i>Regression</i>	<i>Residual</i>
		<i>sum of squares</i>	189.020	38.210
		<i>Degree of freedom</i>	1	356
		<i>Mean squares</i>	189.020	0.920
		<i>Analyze of variance</i>	3033.541	-
		<i>Significance level</i>	0.000	-
	<i>Model development test</i>	<i>Model</i>	<i>Independent variable</i>	<i>Intercept</i>
		<i>Standardized regression coefficient</i>	4.301	- 0.235
		<i>Regression error</i>	0.087	0.231
		<i>Standardized regression coefficient</i>	0.853	-
		<i>Multivariate distribution</i>	52.231	8.525
	<i>Significance level</i>	0.000	-	

the proposed operational relapse demonstrate for the fifth theory is as takes after:

$$af(\text{budgetary responsibility}) = - 0.235 + 4.301 \text{ paec}(\text{execution review of proficiency}) + 0.318$$

f) The results of testing the sixth hypothesis

the invalid theory is h_0 ; $p = 0$, showing that there's no relationship between execution review of effectiveness and enhancement of ethical responsibility of official organizations, and the elective speculation is h_1 ; $p \neq 0$, indicating that there's a relationship between them. agreeing to the pearson relationship test, the cruel values gotten for ethical responsibility of official organizations and execution review of proficiency were break even with to 4.78 and 4.62, respectively. considering the pearson relationship ($r=0.521$), there's a direct relationship between the two factors. since this coefficient is positive and coordinate, it tin be expressed that the moral accountability of official offices makes strides with the increment within the usage of execution review of productivity . given that the level of noteworthiness ($sig = 0.000$) is smaller than 0.05, this relationship was affirmed at a certainty level of 95% and the invalid theory was rejected. in expansion, the comes about of the relapse dissect appear that the coefficient of assurance is rise to to 0.856. his shows that there's a really solid pearson relationship between the two factors. on the other hand, as the pearson's balanced relationship coefficient is break even with to 0.752, it tin be concluded that 75.2% of changes within the subordinate factors (enhancement of ethical responsibility) tin be clarified by the autonomous variable (execution review of effectiveness) and the proposed relapse demonstrate f. test esteem for by and large importance of the relapse show is break even with to 1870.410. considering that the noteworthiness level of the f. test esteem ($sig = 0.000$) is smaller than 0.05. the invalid speculation was rejected at a certainty level of 95%. this implies that the proposed show is able to clarify changes within the subordinate factors (change of ethical responsibility) caused by the free variable (execution review of effectiveness).

<i>Correlation test of hypotheses and research variables</i>		<i>Variables</i>	<i>Efficiency performance auditing</i>	<i>Moral accountability</i>
		<i>Type of variable</i>	<i>Independent</i>	<i>Dependent</i>
		<i>Mean</i>	4.78	4.62
		<i>Standard deviation</i>	0.622	0.587
		<i>Correlation coefficient</i>	0.521	-
		<i>Significance level</i>	0.000	-
<i>Linear regression test</i>	<i>Coefficient test</i>	<i>Generalized coefficient of determination</i>	0.752	-
		<i>Coefficient of determination</i>	0.856	-
		<i>Adjusted coefficient of determination</i>	0.856	-
		<i>Estimated error</i>	0.402	-
	<i>Significance test</i>	<i>Model</i>	<i>Regression</i>	<i>Residual</i>
		<i>sum of squares</i>	162.478	22.221
		<i>Degree of freedom</i>	1	356
		<i>Mean squares</i>	162.478	0.088
		<i>Analyze of variance</i>	1870.410	-
		<i>Significance level</i>	0.000	-
	<i>Model development test</i>	<i>Model</i>	<i>Independent variable</i>	<i>Intercept</i>
		<i>Standardized regression coefficient</i>	1.052	- 0.552
		<i>Regression error</i>	0.021	0.087
		<i>Standardized regression coefficient</i>	0.752	-
		<i>Multivariate distribution</i>	35.231	- 4.321
	<i>Significance level</i>	0.000	-	

the proposed operational relapse show for the 6th theory is as takes after:

am (ethical responsibility) = - 0.552 + 1.052 paec (execution review of proficiency) + 0.108

g) The results of testing the seventh hypothesis

the invalid speculation is h_0 ; $p = 0$, demonstrating that there's no relationship between execution review of effectiveness and advancement of social responsibility of official offices, and the elective theory is h_1 ; $p \neq 0$, indicating that there's a relationship between them. agreeing to the pearson relationship test, the cruel values gotten for social responsibility of official organizations and execution review of productivity were break even with to 4.11 and 4.33, respectively. considering the pearson relationship ($r=0.512$), there's a direct relationship between the two factors. since this coefficient is positive and coordinate, it tin be expressed that cultural accountability of official organizations progresses with the increment within the execution of execution review of productivity . given that the level of centrality ($\text{sig} = 0.000$) is smaller than 0.05, this relationship was affirmed at a certainty level of 95% and the invalid theory was rejected. in expansion, the comes about of the relapse examine appear that the coefficient of assurance is rise to to 0.804. his demonstrates that there's an awfully solid pearson relationship between the two factors. on the other hand, as the pearson's balanced relationship coefficient is break even with to 0.748, it tin be concluded that 74.8% of changes within the subordinate factors (enhancement of social responsibility) tin be clarified by the free variable (execution review of proficiency) and the proposed relapse show. f.test esteem for in general noteworthiness of the relapse demonstrate is rise to to 1860,502. considering that the noteworthiness level of the f.test esteem ($\text{sig} = 0.000$) is smaller than 0.05. the invalid theory was rejected at a certainty level of 95%. this implies that the proposed show is able to clarify changes within the subordinate factors (enhancement of social responsibility) caused by the autonomous variable (execution review of productivity).

<i>Correlation test of hypotheses and research variables</i>		<i>Variables</i>	<i>Efficiency performance auditing</i>	<i>Cultural accountability</i>
		<i>Type of variable</i>	<i>Independent</i>	<i>Dependent</i>
		<i>Mean</i>	4.11	4.33
		<i>Standard deviation</i>	0.542	0.567
		<i>Correlation coefficient</i>	0.512	-
		<i>Significance level</i>	0.000	-
<i>Linear regression test</i>	<i>Coefficient test</i>	<i>Generalized coefficient of determination</i>	0.748	-
		<i>Coefficient of determination</i>	0.804	-
		<i>Adjusted coefficient of determination</i>	0.804	-
		<i>Estimated error</i>	0.203	-
	<i>Significance test</i>	<i>Model</i>	<i>Regression</i>	<i>Residual</i>
		<i>sum of squares</i>	161.041	21.211
		<i>Degree of freedom</i>	1	356
		<i>Mean squares</i>	161.041	0.085
		<i>Analyze of variance</i>	1860.502	-
		<i>Significance level</i>	0.000	-
		<i>Model development test</i>	<i>Model</i>	<i>Independent variable</i>
	<i>Standardized regression coefficient</i>		1.032	- 0.362
	<i>Regression error</i>		0.021	0.085
	<i>Standardized regression coefficient</i>		0.748	-
	<i>Multivariate distribution</i>		32.875	- 3.810
	<i>Significance level</i>	0.000	-	

the proposed operational relapse show for the seventh speculation is as takes after:

$$au \text{ (social responsibility)} = - 0.362 + 1.032 \text{ paec (execution review of productivity) } + 0.106$$

6.3.3. Path analyse test (independent variables model):

the way examine test is the same as numerous relapse examine but isn't between autonomous factors

Model	Non-standardized regression coefficient	Regression error	Standardized regression coefficient	Multivariate distribution	Significance
Intercept	1.733	.132		13.146	.000
Organisational 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 accountability	.585	.066	.185	6.15	.035
Cultural accountability	.365	.112	.125	1.23	.042

the causal show determined from the inquire about is delineated in a way chart. the way graph is utilized to envision the connections between the factors within the way examine (fattahi, 2015). considering the 8 speculations, the inquire about operational demonstrate is as takes after: a (responsibility) =1.733 + 0.303 ao (organizational responsibility) + 0.056 al (lawful responsibility) + 0.136 apr (proficient responsibility) + 0.144 apo (political responsibility) + 0.423 af (budgetary responsibility) + 0.585 am (ethical responsibility) + 0.365 ac (social responsibility) + 0.595

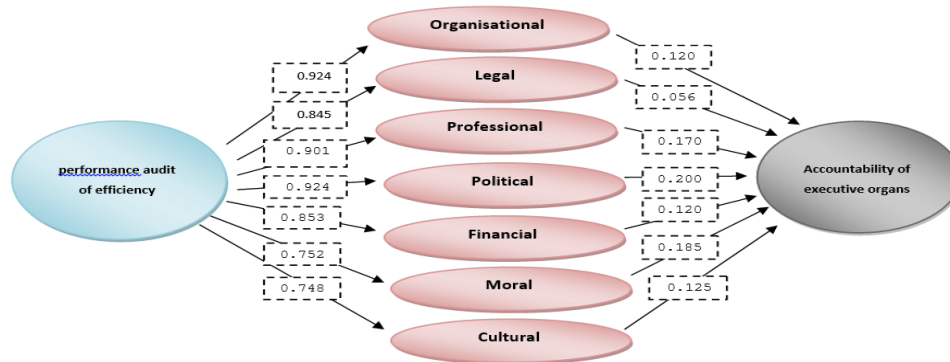
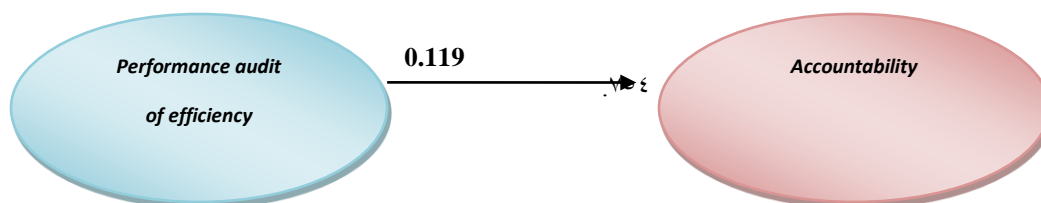


Figure 2: Path analysis algorithm (indirect effects)

agreeing to the way examine table and graph, execution review of productivity made strides responsibility of official offices and its 7 measurements through coordinate and roundabout ways. concurring to the comes about of testing the inquire about theories, the values of backhanded impacts of execution review of proficiency on organizational, legitimate, proficient, political, monetary, ethical, and social responsibility were rise to to 0.111, 0.047, 0.153, 0.185, 0.102, 0.139, and 0.094, separately. the weighted cruel of inactive composite records, as the roundabout impact of this demonstrate, was gotten 0.119.

Variable	Direct effect	Indirect effect	Overall effect
<i>Performance audit of efficiency – Organizational accountability</i>	.	0.120*0.924	0.111
<i>Performance audit of efficiency – Legal accountability</i>	.	0.056*0.845	0.047
<i>Performance audit of efficiency –Professional accountability</i>	.	0.170*0.901	0.153
<i>Performance audit of efficiency – Political accountability</i>	.	0.200*0.924	0.185
<i>Performance audit of efficiency – Financial accountability</i>	.	0.120*0.853	0.102
<i>Performance audit of efficiency –Moral accountability</i>	.	0.185*0.752	0.139
<i>Performance audit of efficiency –Cultural accountability</i>	.	0.125*0.748	0.094
<i>Performance audit of efficiency –Accountability</i>	-	-	0.119



agreeing to the way chart, unexplained changes by the show are exceptionally tall and rise to to 0.881:

$$r^2 = 1 - e^2 \Rightarrow e^2 = 1 - r^2 \Rightarrow e^2 = 1 - 0.119 \Rightarrow e^2 = 0.881$$

hence it tin be expressed that the gotten causal demonstrate does not clarify 88.1% of the change of the subordinate variable (responsibility of official organizations) and 11.9% of changes in responsibility of official offices caused by the execution of execution review of effectiveness tin be clarified by this demonstrate.

Convergent validity, divergent validity, and composite validity:

the normal change extricated and composite unwavering quality were calculated for the two parameters, individually, to degree the build legitimacy (unwavering quality) and unwavering quality (unwavering quality) of the builds. the ave record shows what rate of the fluctuation of the structure beneath ponder was influenced by the measures of that structure. the ave file is utilized to degree legitimacy and is additionally alluded to as focalized legitimacy. analysts have set a esteem of 0.5 or higher for this trait to be suitable (fornell and larcker, 1981). composite unwavering quality (cr) strategy was moreover utilized to decide the unwavering quality of the builds. in the event that the cr esteem for structures is more noteworthy than 0.7, they appear satisfactory unwavering quality, and the closer this esteem is to a structure, the more prominent the unwavering quality of that structure. in this regard, landa is the standardized figure stack for each degree and the sigma fluctuation of the mistake for each degree.

$$AVE = \frac{\sum \lambda_i^2}{\sum \lambda_i^2 + \sum_i \text{var}(\varepsilon_i)} \quad CR = \frac{\left(\sum \lambda_i\right)^2}{\left(\sum \lambda_i\right)^2 + \left(\sum \varepsilon_i\right)}$$

<i>Subscales</i>	<i>average</i>	<i>standard deviation</i>	<i>AVE</i>	<i>CR</i>	<i>MSV</i>	<i>ASV</i>
<i>performance audit of efficiency</i>	3.95	.622	0.51	0.75	0.04	0.02
<i>organizational accountability</i>	3.78	.619	0.58	0.75	0.003	0.001
<i>Legal accountability</i>	3.88	.639	0.55	0.78	0.002	0.001
<i>Professional accountability</i>	3.91	.666	0.53	0.79	0.03	0.01
<i>political accountability</i>	4	.662	0.56	0.77	0.04	0.02
<i>Financial accountability</i>	3.69	.575	0.59	0.71	0.002	0.001
<i>Moral accountability</i>	4.62	.587	0.51	0.75	0.003	0.001
<i>cultural accountability</i>	4.33	.567	0.54	0.72	0.002	0.001

* ave= normal change extricated, cr= composite unwavering quality, msv= greatest shared fluctuation, asv= normal shared fluctuation

The software output shows that: 1) list esteem (ave) for all values more prominent than 0.5, so all factors convergent validity is confirmed, 2) file esteem (ave) for all factors more (msv), so legitimacy is affirmed in all factors and 3) list (cr) for all values more prominent than 0.7, so the unwavering quality of supplies is affirmed in all factors

7. Discussion, conclusion, and recommendations:

in spite of displaying a modern subject, this think about needed any hypothetical foundation since of its oddity and was specifically based on fundamental articles. subsequently, a separating of this doctoral thesis in bookkeeping managed with the proposition of a way dissect for the relationship of execution review of proficiency , as an scholarly, productive (inner), result-based, and feedback-based approach to supervision, and change of responsibility in official offices. in terms of strategy, the show investigate was a correlational inductive-deductive ponder. when it comes to the induction strategy, it was a descriptive-analytical study. in arrange to gather information, two author-made surveys based on 5 point likert scale were created by looking into specialized diaries, papers, and books and counseling with experienced teachers and master inspectors of preminent review court of iran (sac). cronbach's alpha coefficient was gotten 0.93 for execution review of effectiveness and 0.94 for advancement of responsibility. the comes about appeared that both surveys had an worthy substance legitimacy and unwavering quality. after endorsement at the committee for the definition of measures and strategies for state review, surveys were disseminated to the respondents (n=357), counting directors, specialists, and reviewers of sac. at that point, the collected information were factually analyzed through non-parametric tests (the pearson relationship test), the one test t-test, the free t-test, relapse dissect , and way dissect in spss. the comes about of exploratory dissect of the inquire about insights contained within the theories, the pearson relationship test, relapse dissect , and way dissect shown that:).

the comes about from the show testing and way dissect calculation appeared that there was a tall relationship between execution review of proficiency and responsibility enhancement. since this coefficient is positive and coordinate, responsibility progresses by improving the execution of execution review of productivity . given the reality that the noteworthiness level (sig = 0.000) is smaller than 0.05, this relationship was affirmed at a certainty level of 95% and the invalid theory was rejected. after calculating the coordinate and backhanded impacts of free factors on the responsibility of official offices, execution review of effectiveness shown an incremental affect on the responsibility of official offices, with respect to all coordinate and backhanded ways. this implies that the responsibility of official offices has moved forward wherever execution review of proficiency is executed. be that as it may, this affect was lower in lawful responsibility.

the way dissect of the impacts of free factors and calculation of the concentrated of coordinate and backhanded impacts demonstrated that the most elevated changes in subordinate factors were related to political and proficient responsibility. the coefficient of assurance was utilized to calculate the degree of clarifying the variety of the subordinate variable. as appeared within the way graph, the gotten causal show does not clarify 88.1% of the change of the subordinate variable (responsibility of official organizations) and 11.9% of changes in responsibility of official offices caused by the usage of execution review of proficiency tin be clarified by this demonstrate. notwithstanding of the inquire about strategy as well as the factors and pointers utilized, the comes about of this

consider are reliable with the discoveries of reichborn and vabo (2018), mahmoudkhani and ahmadi (2018), babajani and jabarian (2017), kamyabi et al. (2017).

based on the comes about of the theory test and the way examination demonstrate of the investigate subject, it is suggested that the evaluators of the incomparable review court perform an proficiency execution review based on the factors considered in this ponder to make strides the association 's responsibility through the important factors. official organizations are too energized to consider the factors examined within the setting of responsibility to make strides responsibility.

Finally, the following recommendations are presented for future studies:

- It is suggested to dissect the impact of execution review of productivity on social responsibility of official organizations.
- It is suggested to consider the impact of execution review of productivity on the essential columns of the operational budgeting framework in official organizations.
- It is suggested to examine the quality of actualizing execution review of proficiency and its relationship with the auditor's characteristics and responsibility of official organizations.
- It is prescribed to consider the impact of diverse sorts of execution inspecting (effectiveness, adequacy, and economy) on the responsibility of official offices.
- It is prescribed to dissect the impact of execution review of effectiveness on the share records of companies recorded on the share trade.

8. Research constraints

Issues, limitations, and disappointments are inescapable parts of each work of investigate. since there was no standard survey on responsibility and execution review of effectiveness , incredible endeavors were made in this consider to recognize the pertinent markers. in expansion, we required to utilize the ability of experienced teachers and specialists within the field of inspecting and get the endorsement of the committee for the detailing of measures and methods for state review. this moderated down the inquire about prepare. on the other hand, since this think about was carried out at the national level, it took a long time and fetched much to disperse and assemble the surveys.

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