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The Effect of Accountability Elements on Public Trust:
An Empirical Study on the Palestinian Authorities in Gaza Strip

تأثير عناصر المساءلة على ثقة الجمهور، دراسة تطبيقية على السلطات الفلسطينية في قطاع غزة

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Thesis Submitted in Partial Fulfilment of Requirement for the Degree of Master in Business Administration

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إقـــــــرار

أنا الموقع أدناه مقدم الرسالة التي تحمل العنوان:

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The Effect of Accountability Elements on Public Trust:
An Empirical Study on the Palestinian Authorities in Gaza strip

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تأثير عناصر المساءلة على ثقة الجمهور
دراسة تطبيقية على السلطات الفلسطينية في قطاع غزة

أقر بأن ما اشتملت عليه هذه الرسالة إنما هو نتاج جهدي الخاص، باستثناء ما تمت الإشارة إليه حيثما ورد، وأن هذه الرسالة ككل أو أي جزء منها لم يقدم من قبل الاخرين لنيل درجة أو لقب علمي أو بحثي لدى أي مؤسسة تعليمية أو بحثية أخرى.

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نتيجة الحكم على أطروحة ماجستير

بناءً على موافقة عمادة البحث العلمي والدراسات العليا بالجامعة الإسلامية بغزة على تشكيل لجنة الحكم على أطروحة الباحثة/ **الاء محمد شحده ابو حسنين** لنيل درجة الماجستير في كلية *التجارة*/ قسم إدارة الأعمال وموضوعها:

تأثير عناصر المساءلة على ثقة الجمهور، دراسة تطبيقية على السلطات الفلسطينية في قطاع غزة

وبعد المناقشة التي تمت اليوم الأربعاء 21 محرم 1439 هـ، الموافق 2017/10/11م الساعة الواحدة ظهراً في قاعة مبنى طيبة، اجتمعت لجنة الحكم على الأطروحة والمكونة من:

أ.د. فارس محمود أبو معمر   مشرفاً و رئيساً   ....

أ.د. يوسف حسين عاشور   مناقشاً داخلياً   ....

د. كمال محمد الهنداوي   مناقشاً خارجياً   ....

وبعد المداولة أوصت اللجنة بمنح الباحثة درجة الماجستير في كلية *التجارة*/ قسم إدارة الأعمال.

واللجنة إذ تمنحها هذه الدرجة فإنها توصيها بتقوى الله ولزوم طاعته وأن يسخر علمها في خدمة دينها ووطنها.

والله ولي التوفيق،،،

عميد البحث العلمي والدراسات العليا

أ.د. مازن اسماعيل هنية

Abstract

The research aimed to study the impact of Accountability Elements on Public Trust in Palestinian Authorities in Gaza Strip, from the authority's employees' perspectives. And this research is one of the fewest to discuss the elements of accountability which affect public trust.

In order to achieve this objective, a structured questionnaire was designed. It was distributed to a sample of (110) out of the population (130). all of them were collected which represent (84%) of the population. The researcher depended on using the Statistical Package for the Social Sciences (SPSS) to analyse the data collected by a questionnaire which is considered the primary source.

The results of the research were:

The public trust in the Palestinian Authorities was affected by accountability elements (Responsiveness, Responsibility, and Equity). In addition to that, there was a significant relationship between accountability elements and public trust in the Palestinian Authorities. In addition, the effect of accountability elements on public trust was nearly 73% which indicated that Palestinian Authorities should be aware about the importance of accountability elements because it influences directly the public trust. Also, the research concluded that there were no statistically significant differences due to the personal characteristics of the respondents.

The main recommendations of the research were:

Promote awareness among employees in the surveyed authorities about the concept of accountability and its importance, objectives and advatages, in order to eliminate the fear of accountability and to confirm that it is not a way to punish employees, but it a means to continuously improve and increase trust in the provided service. Moreover, spread the concepts of (responsiveness, responsibility, and equity) as they have a positive role in providing basic conditions and requirements for improving the level of accountability. In addition to that, the need to provide a set of standards and performance indicators to use in the accountability process. Furthermore, ensure clarity of rules and regulations, in additions the smoothly access to all employees. Finally, to treat employees equally without discrimination among them for any reason.

ملخص الدراسة

يهدف هذا البحث إلى دراسة تأثير عناصر المساءلة على ثقة الجمهور في الخدمة المقدمة في السلطات الفلسطينية، من وجهة نظر موظفي السلطات الفلسطينية في قطاع غزة.

ولتحقيق هدف الدراسة استخدمت الباحثة المنهج الوصفي التحليلي، حيث استعانت في ذلك بالمصادر الأولية والثانوية للمعلومات، وقد تمثلت الأداة الرئيسة للبحث في استبانة تم إعدادها خصيصا للبحث، حيث تكون مجتمع الدراسة من (130) موظفا يعملون في كل من سلطة المياه الفلسطينية وسلطة الأراضي الفلسطينية، وقد تم استخدام عينة عشوائية طبقية ممثلة لمجتمع البحث، حيث بلغ مجموع ما تم توزيعه (110) نسخة من الاستبانة مما يمثل (84%) من المجتمع، وقد تم استرداد (110) نسخة. وقد اعتمدت الباحثة على برنامج (SPSS) لتحليل البيانات التي تم جمعها بواسطة الاستبانة التي تعتبر الأداة الأولية لجمع البيانات.

تمثلت النتائج الرئيسة للبحث فيما يلي:

تتأثر ثقة الجمهور في السلطات الفلسطينية بعناصر المساءلة (الاستجابة والمسؤولية والمساواة). إلى جانب ذلك، لاحظت الدراسة وجود علاقة ذات دلالة بين تأثير عناصر المساءلة والثقة العامة في السلطات الفلسطينية وقد بلغت حوالي 73٪. وهذا يشير إلى أن السلطات الفلسطينية يجب أن تدرك أهمية عناصر المساءلة لأنها تؤثر بشكل مباشر على ثقة الجمهور. وعلاوة على ذلك، خلصت الدراسة إلى أنه لا توجد فروق ذات دلالة إحصائية في استجابة عينة الدراسة، تعزى إلى الصفات الشخصية للمستجوبين.

أهم التوصيات التي توصل إليها البحث:

تعزيز وعي العاملين في الجهات التي شملتها الدراسة بمفهوم المساءلة وأهميتها وأهدافها وإيجابياتها من أجل القضاء على الخوف من المساءلة والتأكيد على أنها ليست وسيلة لمعاقبة الموظفين بل هي وسيلة للتحسين المستمر وزيادة الثقة في الخدمة المقدمة. وضرورة نشر مفاهيم (الاستجابة والمسؤولية والمساواة) حيث أن لها دورا إيجابيا في توفير الشروط والمتطلبات الأساسية لتحسين مستوى المساءلة. بالإضافة الى ذلك ضرورة توفير مجموعة من المعايير ومؤشرات الأداء لاستخدامها في عملية المساءلة. وضمان وضوح القواعد والأنظمة، بالإضافة إلى سهولة وصولها إلى جميع الموظفين، وأخيراً معاملة الموظفين على قدم المساواة وعدم التمييز بينهم لأي سبب كان.

بسم الله الرحمن الرحيم

(يَرْفَعِ اللَّهُ الَّذِينَ آمَنُوا مِنكُمْ وَالَّذِينَ أُوتُوا الْعِلْمَ دَرَجَاتٍ)

[المجادلة: 11]

Dedication

To the soul of my beloved late father

To my mother Tahany

To my husband, Mohammed Atallah

To my Brothers and Sisters

(Mosab, Moath, Ahmed, Soliaman, Sujood and Rayan)

To my family and friends.

Researcher:
Alaa M. Abuhasanein

Acknowledgment

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Chapter 1
Introduction

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Introduction

1.1 Background

In the last few decades, public trust in government has been declined particularly in developed countries. This becomes an important aim for modern governments in all over the world (Choi & Kim, 2012). Moreover, in high income countries this interest is associated with concern for the descend of trust in governments and professionals, and in developing countries has been prompted by debates around the motion of social capital (Paliszkiewicz, 2011).

There is widespread concern that the public has lost faith in the performance of the core institutions of representative government, and it is hoped that more open and transparent government and more efficient service delivery could help restore that trust (Tolbert & Mossberger, 2006) .

Trust is defined as: the expectation that other people, groups or institutions with whom we get in to contact, interact and cooperate will act in ways conductive to our wellbeing (Paliszkiewicz 2011).

Because public trust is central for supporting the development and implementation of public policies and for effective and cooperative compliance, it is important to public officials. Trusted public officials are able to make flexible use of their skills, as well as their discretion and autonomy, to enhance their efficiency, responsiveness, and effectiveness (Fard & Rostamy, 2007).

Reversing the decline in public trust in government is one of the dilemmas of modern governance, and it has been the focus of a great deal of theory and research (Tolbert & Mossberger, 2006).

(Tolbert & Mossberger, 2006)indicates that little research has considered the exact mechanisms through which public institutions maintain or create trust in government.

Therefore, having successful interpersonal relations within organizations requires trust and it is considered necessary. Both managers and employees must be confident that the other is competent and will act in fair and ethical manner, this is

fundamentally for trust to be exist. It assumes that managers will not take advantage of employees withholding information or manipulating their actions to accomplish organizational objectives but will support legitimate actions of workers, therefore, the main positive outcomes of trust are increasing productivity and strengthening organizational commitment (Nyhan, 2000).

Accountability will be used to measure the public trust because it has the potential to increase the trust and commitment of stakeholders it can prove an organization's effectiveness and demonstrate whom the organization represents(Lee, 2004) .

In contemporary political and scholarly discourse accountability often serves as a conceptual umbrella that covers various other distinct concepts, such as transparency, equity, efficiency, responsiveness, responsibility and integrity. Particularly in American scholarly and political discourse, accountability often is used interchangeably with good governance or virtuous behaviors.(Bovens, 2007).

1.2 Problem Statement:

Many people do not trust the government because the believe that the government does not perform well. The reason behind people's distrust of the government is that they don't hold the government accountable (Moradihaghighi, 2014). According to (Fard & Rostamy, 2007), various factors affect public trust and one of the most important factors creating distrust is "lack of accountability."

Therefore, this research is trying to highlight the impact of management accountability on trust in government service to reduce false management practices and misconceptions that are prejudicial to the public interest. Moreover, it gives some suggestions on how to work on this form of actions. Through the previous, the main problem is shown in the next question
The research attempt to answer the following main question:

- **To what extent do accountability elements affect public trust?**

1.3 Research Variables:

The researcher studied the impact of accountability as an independent variable on the trust in the government services as the dependent variable

Accountability often covers other distinct concepts such as equity, efficiency, responsiveness, responsibility, and integrity (Bovens, 2007).
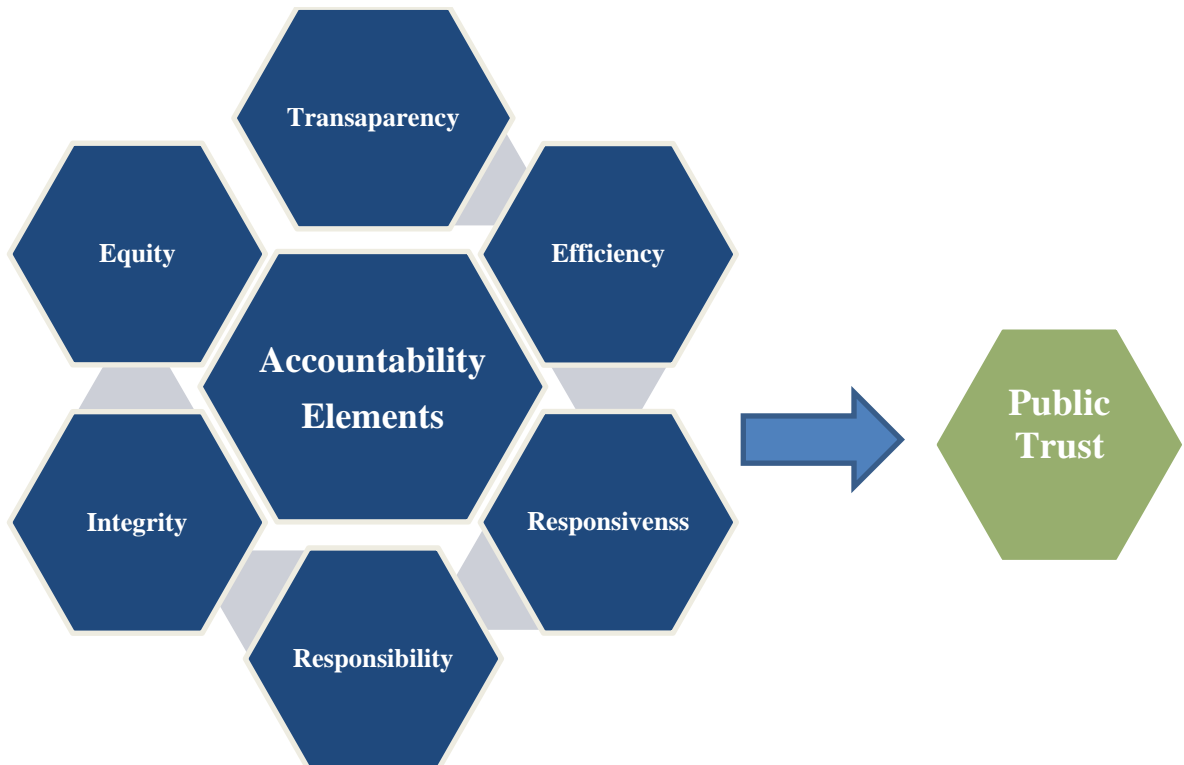
Figure (1.1) Research framework

Source: (Conceptualized by the researcher based on Bovens, 2007).

Public Trust defined as: the expectation that other people or group or institutions with whom we get into contact- interact, cooperate will act in ways conductive to our well-being (Paliszkiewicz,2011).

1.4 Research Hypotheses:

- There is a significant relation between Administrative Accountability Elements and Public Trust.
- There is a significant effect of between Administrative Accountability Elements on Public Trust.
- There is a statistical significant difference among the responses' mean of respondents regarding the effect of accountability on public trust, an empirical

study on the Palestinian authorities, due to basic information: gender, age, qualification, No. work years, Marital status and Job Title.

1.5 Objectives of the Research:

- To examine the relationshiop between accountability and public trust in the Palestinian Authorities in Gaza Strip.
- To investigate the impact of accountability elements on public trust in the Palestinian Authorities in Gaza Strip.
- Identifying the levels of accountability and publis trust at Palestinian Authorities institutions in Gaza Strip

1.6 Importance of the Research:

- It is an opportunity for applying the methodology and principles of scientific research.
- To play a role in the improvement of the administrative and service provision performance of the public organizations.
- Facilitate the citizens services and increase their satisfaction.
- This research may be used as a stepping stone for further empirical research on public trust at Gaza Strip public organizations.
- This research considers fulfillment of the requirements for the degree of master in Business Administration.

1.7 Research Limitations:

- According to the available data, this topic might be one of the fewest to be studied in public sector, so that further researches could be done to enrich the field of research and to reinforce the results of the research.
- Few references that study the elements of accountability and its relationship to the trust.
- Sensitivity of the subject and the lack of collaboration with the researcher from the stakeholders.
- The research is performed on Palestinian Land Authority and Water Authority. These two authorities have direct relation with public. Authorities related to Environment Quality Authority, and Palestinian Energy and Natural Resources Authority were eliminated because they did not deal with public.

Chapter 2
Literature Review

Chapter 2
Literature Review

2.1 Introduction

Accountability is a complex and chameleon-like term is now a commonplace of public administration literature. A word which a few decades or so ago was used only rarely and with relatively restricted. Now crops up everywhere performing all manner of analytical and rhetorical tasks and carrying most of the major burdens of democratic governance. (Mulgan, 2000).

In contemporary political and scholarly discourse accountability often serves as a conceptual umbrella that covers various other distinct concepts, such as transparency, equity, efficiency, responsiveness, responsibility and integrity. Particularly in American scholarly and political discourse, accountability often is used interchangeably with good governance or virtuous behaviors.(Bovens, 2007)

Through the above, the researcher concluded that the accountability elements can be used to accomplish public trust. This chapter presents an extensive literature about accountability. Besides, it provided literature about transparency, equity, efficiency, responsiveness, responsibility, integrity and public trust. Also, accountability and public trust and its elements related concepts and issues, for instance concept related to its types, goals, importance, benefits and areas will be studied.

2.2 Accountability

Historically, the accountability concept is closely related to accounting. In fact, accountability literally comes from bookkeeping. Nowadays, it comes in many ways, shapes and sizes. Accountability has changed beyond its bookkeeping origins and has become a symbol for good governance, in both public and private sector. It is understood through the concept of constraints on the exercise of power (Pérez Durán, 2016) . According to (Bovens, 2007) Accountability is a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgement, and the actor may face consequences.

In a hierarchy, whereby a superior call a subordinate to be accountable for their performance of delegated duties the administrative accountability is related to a person's position. However, managerial accountability is about monitoring output and results and making those with delegated authority in question for carrying out tasks in regard to agreed performance criteria. By Looking back it`s noticeable that this is different from traditional administrative accountability which is mostly concerned with monitoring the process or procedures whereby inputs are transformed (Christensen & Lægreid, 2015)

The notion answerable of accountability can be dived into a number of components, namely other researchers define accountability is an important element of good governance. It involves being answerable for decisions or actions, often to prevent the misuse of power and other forms of inappropriate behavior. The notion of accountability can be dived into a number of components, namely (Cameron, 2004).

1. To give an explanation to stakeholders
2. To provide further information where required
3. To review, and if necessary to revis, systems or practices to meet the expectations of stakeholders
4. To grant redress or to impos sanctions.

Public organizations are accountable to a number of different forums that apply different sets of criteria, making accountability multiple, complex, potentially inconsistent and ambiguous. Accountability relationships presuppose both that the actor being held accountable will play an active role in providing information about and adjusting his/her behavior and that the forum holding someone to account will actively seek information, discuss accountability matters and use the instruments it has to correct the behavior of the actor (Christensen & Lægreid, 2015)

The literature on accountability also describes different classifications for it. One of the classic distinctions is that of vertical and horizontal accountability. the first refers to relationships of control of the state by citizens, while the second refers to control that is carried out between different state agents and agencies(Pérez Durán, 2016).

Having referred to several researchers' and authors' views on what accountability actually is, the researcher can therefore say that accountability is an essential tool to different people in the organization because it helps in measuring the success and progress, accelerating the performance, keeping the employee responsible, and validating the thoughts and ideas.

2.3 Elements of accountability:
2.3.1 Transparency

Transparency has discussed under different labels in several areas of the literature while the core idea in all these conceptualizations is the same that transparency is a virtue (Palanski, Kahai, & Yammarino, 2011). Generally, "transparency" implies openness, communication and accountability. It is a metaphorical extension of the meaning a "transparent" object is one that can be seen through. (Grimmelikhuijsen, Porumbescu, Hong, & Im, 2013) defined transparency as the availability of information about an organization or actor that allows external actors to monitor the internal workings or performance of that organization. While (Venkatesh, Thong, Chan, & Hu, 2016) defines the transparency as the extent to which a citizen can obtain a clear understanding of the working of a particular government process or service, Transparency has been shown to influence citizens' views of government functioning in general.

Most definitions of transparency recognize the extent to which an entity reveals relevant information about its own decision processes, procedures, functioning and performance (Grimmelikhuijsen, 2012)

In regarding to the public services, it means that holders of public office should be as open as possible about all the decisions and actions they take. They should give reasons for their decisions and restrict information only when the wider public interest demands it (Palanski et al., 2011). The ability to find out what is going on inside a public-sector organization through many ways such as access to records, open meetings, proactive posting of information on Web sites, whistle-blower protections and even leaked information illegally this can be the definition governmental transparency.

Without governmental transparency and freedom of information, it is much more difficult to hold elected and appointed officials accountable for their actions (Piotrowski & Van Ryzin, 2007) .

Government transparency is seen as one of the keys to better governance by a lot of people. It can help in contributeing to legitimacy, prevent corruption, enhance government performance by increasing efficiency, and promote principles of good governance. Moreover, government transparency not only is seen as a means to achieve certain goals but has become a goal in itself (Grimmelikhuijsen et al., 2013). As organizational transparency increases the level of trust and accountability also increases and improves, producing the by-product of increased levels of collaboration and cooperation (Jahansoozi, 2006)

(Norman, Avolio, & Luthans, 2010), transparency has been positively associated with higher levels of organizational success, as well as helping in avoiding or minimizeing the impact of any unexpected organizational crises. In addition to that, higher levels of transparency have been linked with better leader and follower relationships as well as higher follower motivation, job satisfaction, role clarity, more positive peer relationships, and trust and organizational citizenship behaviors.

We concluded from the above that transparency is the extent which the citizen has a clear understanding of the government service provided because transparency leads to the understand of procedures and thus the performance of government service smoothly and timely manner

2.3.2 Efficiency:

The dictionary meaning of efficiency is productive use of resource.ie. the ability to do something well to achieve a desired result without wasted energy or effort. (Abebe, 2012) .The word efficiency has taken on a powerful role in the current debate on health policy and, indeed, in public policy in general.(Reinhardt, 2015)

The word efficiency is also most often equated with productive efficiency, which emphasizes less wasteful administration and bureaucracy. Phrases reflecting

these concerns such as, Total Quality Management and Continuous Improvement Programs.(Dowd & Shieh, 2013) defines efficiency as a necessary condition or hurdle that can express and measure as an expression that has profit (p) as a numerator and sales revenue (r) as denominator (E1 =p/r).(Mouzas, 2006).

According to (AbuDaqqa, 2009) efficiency associated with the optimal use of resources, which are based on clear, objective, and fair goals. And therefore, the use of correct methods and strategies to achieve the objectives of the organization.

So, as amain point the resacher explain that efficiency is not a measure of success in the marketplace but a measure of operational excellence or productivity. Efficiency is, therefore, concerned with minimizing costs and improving operational margins(Dowd & Shieh, 2013).

Through the above we considered that efficiency is a form of work without squandering in the resources- physical, human, financial, information.

2.3.3 Responsiveness

The ability to react purposefully, and within an appropriate timescale, to significant events, opportunities or threats in order to achieve or maintain competitive advantage is what responsiveness means (Santos Bernardes & Hanna, 2009). In regarding to public administration, Responsiveness is defined as the perception by individual citizens of how public administration can include the demands of the citizen and also, how effectively public administration has succeeded in implementing these demands in their decisions.(RÖLLE, 2017)

Yet administrators and scholars alike tend to treat responsiveness as at best a necessary evil that appears to compromise professional effectiveness, and at worst an indication of political expediency if not outright corruption (Koven, 2009)

the researcher (Avidar, 2013) has viwed four argued factors that affect responsiveness in an interaction: attention to the other partner, accuracy of understanding of one another's communication, possession of adequate response repertoires, and motivation to be responsive. The first three factors contribute to

one's capacity for responsiveness, while motivation is a choice that is affected by the rewards of being responsive.

Responsive administrators should be open, able, and willing to respond, but also just, that is, judicious, uncorrupted. They should know how to draw on their expertise while seeking diverse viewpoints and remaining open to the unexpected and the unpredictable. They should be recep- tive to difference and able to help evoke the reciprocal dynamics and expressive potential of dialogue (Stivers, 1994)

(Avidar, 2013) pointed out the importance of responsiveness to continuation the interaction also suggested responsiveness to be one of the organization's relational maintenance strategies, argued that as an independent variable. In addition to that, responsiveness has a variety of consequences, both to the process and outcome of interaction. As a process, responsiveness affects the maintenance of the interaction and the focus on particular communication efficiency, and accuracy; as an outcome, it affects the degree to which goals are achieved.

Through the above we concluded that the responsiveness is to put the demands of citizens in mind and work to implement them as soon as possible because the public institution must take the citizens' demands into consideration and implement them in the exact time

2.3.4 Responsibility:

Corporate Responsibility (CR) is a concept in business research with roots in business and society literature. In this arena it is used as a broad term to describe the issues relating to the responsibilities of business (Hillenbrand & Money, 2007) . (Stivers, 1994) mentioned the dictionary definition about responsibility, "Responsible" means "liable to be called on to answer; liable to be called to account as the primary cause, motive, or agent; being the cause or explanation; able to answer for one's conduct and obligations; trustworthy; able to choose for oneself between right and wrong; politically answerable. Synonyms are "answerable, accountable, dependable, reliable, and stable.

When used in business affairs, (Bivins, 2006) defines responsibility as referring to "a sphere of duty or obligation assigned to a person by the nature of that person's position, function. Corporate responsibility is defined as the ways in which a company's operating practices (policies, processes, and procedures) affect its stakeholders and the natural environment. External and internal demands for changes in company practices can provide an opportunity for organizational learning (Waddock & Bodwell, 2004)

Therefore, Responsibility could be viewed as a pack of obligations associated with a job or function. Responsibility, then, is consisted of a duty to discharge not only the functional obligations of role, but also the moral obligations. In addition, teleological (consequential) considerations tend to demand a level of accountability commensurate with the level of responsibility.(Bivins, 2006).

In this respective, responsibility is not only limited to the primary function of a role; it also refers to the multiple facets of that function, both processes and outcomes. The one whose job involves a predetermined set of obligations that must be met in order for the job to be accomplished may be seen as a responsible actor. (Bivins, 2006).

Corporate responsibility (CR) is closely linked to other concepts in the Business and Society literature. most importantly the concept of Corporate Social Responsibility (CSR), but has been differentiated from CSR as being broader and encompassing day-to-day operating practices and strategies of business as well as impacts on society and the environment. The term CR drops the word social from previous conceptualizations 'to signal an emerging sense that responsibilities are fundamental to all actions, decisions, behaviors and impacts of business. CSR, on the other hand, can thus usefully be seen as relating to the specific social, philanthropic and community focused responsibilities of business(Hillenbrand & Money, 2007).

From the above, responsibility considered as a set of obligations assigned to the person according to his position.

2.3.5 Integrity:

First of all, there is little agreement in the literature about the meaning of integrity. Despite this, in general Integrity is originated from the Latin term integer, which means wholeness or completeness (Palanski & Yammarino, 2007).

Integrity is frequently used to represent a wide variety of ideas and constructs and often overlaps with other terms such as morality, ethics, conscientiousness, honesty, and trustworthiness. which leads to considerable difficulty when trying to operationalize, measure, and test integrity (Palanski & Yammarino, 2009). Concept of integrity is underdeveloped, vague and ill defined. A consequence of integrity being inadequately understood is that it is often used interchangeably with words such as conscientiousness and honesty (Storr, 2004).

However, in order to address this problem there is one way which is by considering integrity as a virtue, which is defined simply as a discrete component of good character (Palanski & Yammarino, 2007). (Storr, 2004) mentioned (Becker, 1998) the definition of integrity that means a person's behavior is consistent with espoused values also that the person is honest and trustworthy. In another hand, (Simons, 2002) defined integrity as the perceived pattern of alignment between an actor's words and deeds. It entails both the perceived fit between espoused and enacted values, and perceived promise-keeping.

Integrity within organizations has been neglected largely due to insufficient leadership accountability for its moral capability and outcomes (Storr, 2004).

Two aspects required to achieve integrity. Firstly, integrity is not only a matter of words alone; but it requires acting in accordance with rational values. However, this should not be considered to mean that integrity eliminates the possibility of personal change. A person with integrity, although unwilling to change his or her values due to irrelevant factors (e.g. social pressure), must be willing to change as his or her knowledge increases.(Becker, 1998)

According to (Bielefeld, 2013)integrity involves three inherently interrelated aspects :

- a reasonably coherent and relatively stable set of highly cherished values and principles
- verbal behavior expressing these values and principles conduct embodying these values and principles
- and consistent with verbal expression.

2.3.6 Equity:

The term equity refered to the fairness s or justice of a situation or distribution (Nicholls, 2001). (Olsen & Johnson, 2003)defines equity as a "fairness, rightness, or deservingness comparison to other entities, whether real or imaginary, individual or collective, person or nonperson.

Equity refers to how well public organizations are able to tailor service provision to meet the needs of the diverse groups of citizens that they serve." (Andrews & Van de Walle, 2013).

By comparing the balance between the inputs are contributed (e.g., work effort and skills) and the outcomes are received (e.g., pay) to the input-outcome balances of reference groups individuals can judge the fairness of their exchange relationships with their organizations. When individuals perceive that their ratio of inputs to outcomes is similar to that of their comparative referents, they feel that equity exists. Dissimilar ratios lead to perceptions of inequity. (Cowherd & Levine, 1992).

Equity is clearly a subjective concept, open to multiple, sometimes competing, interpretations (Nicholls, 2001).

People attempt to reduce the distress caused by inequity in three ways. First, individuals may change their perceptions of either their own or their reference group's inputs and outcomes. Second, individuals can alter their actual inputs (e.g., decrease their work effort) or outcomes (e.g., get a pay raise). Finally, individuals can end inequitable relationships by leaving their organizations (Cowherd & Levine, 1992)

''equity'' involves both a quantitative assessment and a subjective moral or ethical judgement that might by pass the letter of the law in the interest of the spirit of the law (Espinoza, 2007).

2.4 Trust:

In the last few decades, public trust in government has been declined particularly in developed countries. This becomes an important aim for modern governments in all over the world (Choi & Kim, 2012). Reversing the decline in public trust in government is one of the dilemmas of modern governance, and it has been the focus of a great deal of theory and research (Tolbert & Mossberger, 2006).

Trust is defined as confidence in or reliance on the integrity, veracity, justice, friendship, or other sound principle, of another person or group. (Louis, 2007), defined trust as a willingness to make oneself vulnerable to someone else in the belief that your interests or something that you care about will not be harmed (Paliszkiewicz 2011) defined the trust as: the expectation that other people, or groups or institutions with whom we get in to contact–interact, cooperate – will act in ways conductive to our well-being.

Public trust is important to public officials because it is central for supporting the development and implementation of public policies and, subsequently, for effective, cooperative compliance. Trusted public officials are able to make flexible use of their skills, as well as their discretion and autonomy, to enhance their efficiency, responsiveness, and effectiveness. (Fard & Rostamy, 2007).

Trust is a complex concept. It has been difficult to pin down because it is based on many factors, varies with the expectations held in different kinds of relationships, and changes over the course of a relationship.

(Poortinga & Pidgeon, 2003) identified the core elements of trust., namely: perceived competence, which represents the degree of technical expertise of the source; objectivity, reflecting the absence of bias in information; fairness, or the degree to which the source takes into account all relevant points of view; consistency, or the predictability of arguments and behavior based on past experience

and previous communication efforts; and faith, which reflects the perception of "good will" of the source.

Repairing trust can be a time and energy consuming process, each party must perceive that the benefits of repairing the relationship are worth the effort that will need to be expended. The initiative for the repair of trust begins with the violator, who must take four steps. The violator must:(Tschannen-Moran, 2014)

- recognize and acknowledge that a violation has occurred.
- determine the nature of the violation and admit that one has caused the
- admit that the act was destructive.
- accept responsibility for the effects of one's actions.

Therefore, trust is necessary for successful interpersonal relations within bureaucracies. For trust to exist, both managers and workers must be confident that the other is competent and will act in fair and ethical manner. It assumes that managers will support legitimate actions of workers and will not take advantage of workers by withholding information or manipulating their actions to accomplish organizational objectives, therefore, the main positive outcomes of trust are increasing productivity and strengthening organizational commitment (Nyhan, 2000)

2.5 Palestinian Land Authority and Palestinian Water Authority:
2.5.1. Palestinian Land Authority

Throughout history, land has been considered as a main source of authority, fortune and social prestige because it is the basic source of shelter, food, economical activity and the most important work opportunity in rural areas in contrast with urban areas.

Access to water and other main services is mostly connected to the right of land possession, moreover the desire and the ability to make long-term investments in the arable land as well as in housing projects linked directly to protection offered by the state to the right owners. So, we can find that the concept of sustainable development relies on having land ownership rights and guarantees.

The huge demographic and economic changes that affected urban and rural communities in our community which made it necessary to take it into consideration in land administration. Therefore, according to Land Authority which was the authorized party to the mission of taking advantage of this land, working to solve the problems that face it, and maintaining the source and the rights of state and citizens.

2.5.1.1 The Establishment of Palestinian Land Authority

The Establishment of Land Authority Wednesday 22nd September 2010

The Palestinian Land Authority was established upon presidential decree no. (10/2002) in (5/6/2002). It has an independent, civil and legal character and the ability to do all works which lead to achieving all matters that were already carried out by it. according to the provisions of law.

2.5.1.2 The Vision of Land Authority

The vision of Land Authority is:

To be the administrative organizational reference to all issues related to the Palestinian territories at governmental, institutional and civil level. Moreover, it has to establish all the rules and basics, reforming the infrastructure with designated other parties to establish the special rules that related to land and illustrating the mechanism to do it.

2.5.1.3 The Aims of Land Authority

- Computerizing all areas of Palestinian National Authority (P.N.A) by modern aerial maps.
- Identifying the number of governmental land and preserve it.
- Registering the floors and apartments upon the law no. (1/1996).
- Updating the records that already exist and computerizing them.
- Maintaining and improving the maps that already exist in General Administration for surveying department and computerizing it by Geographic Information System (G.I.S).
- Finishing all missions of survey and registration in the areas that are not included in the settlement works.
- Establishing Geographic Information System.

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- Following up the implementation of the customization that happened to V.I.Ps.
- Solving the subject of contracting the Nasser and Amer Project land and others.

2.5.1.4 Tasks and Responsibilities of Different Departments
1. The General Administration for Lands and Real Estates.

The General Administration for Land and Real Estates that separated in the governorates of the country keep with the records of real states where the rights settled on it as well as the updating registration records as it can deal with all types of documents that related to the registration of various land up on law and regulations , which are:-

Sailing, Granting, Authorizing, Exchanging, Secreting, Renting, Insuring, Booking, Moving in, Legacy, Court Ruling and Renal Registered.

2. General Administration for Survey Department

The Survey Department aims at discarding all the methods and ways of Registration Table and the main board through monitoring performance staff at the same time avoiding the centralization and encouraging delegating tasks.

Regarding the type of tasks that administration does, it becomes easier to determine the way that the jobs were accomplished and the sequential that needed in the proposed structure.

The relation between Land Authority, the Ministry of Public Works and Housing and Ministry of Local Governance should be noted.

The tasks:
- Marking the borders.
- Preparing Division Maps and secretion.
- Marking roads.
- Establishing XY coordination.
- Computerizing all the maps that already in achieve.

- Reviewing and auditing the works of surveyors who have the permissions in the private sector.

3. The General Administration for Governmental properties
The tasks:
- Identifying the governmental lands and preserve them.
- Working on red off of encroachments that take place on governmental lands.
- Nominating the governmental lands for public projects.
- Renting and hiring the governmental lands as needed.
- Following- up the implementation of owning decisions for private land utilization.

The number of transactions submitted by citizens is 1894, ie, that each employee had to deal with 105 transactions, including the opening and recording of the transaction, examination of the required documents and the various other administrative processes, and then working on completing the transaction. If these data are for one month to be the employee's share about 200 transactions per year on average.

After the decision of Ministers' Council, Dr. Fares Abu Moamar has been appointed as a president of Land Authority on 2nd July2007.The Land Authority continued providing its services despite of difficulties, abnormal conditions, injustice of the blockade and the brutal war on Gaza .

All through these circumstances, the Authority worked to alleviate the suffering of our people by facilitating the works and the procedures to maintain citizens' rights and compensate them for all damages beside keeping on development in all divisions and departments in order to insure that the goals are achieved during the process of development.

2.5.2 Palestinian Water Authority:
2.5.2.1 Palestinian Water Authority:

According to the Water Law No(2) 1996, the article No(2) had been stated to establish PalestinianWater Authority has prestigious independent figureand has its

own budget and followed by the president of Palestinian National Authority who appoints a president for it .

The Water Authority aims to achieve integrated and sustainable management for limited water resources, protect them and preserve them within organizational tools that help it get healthy environment by insuring

The achievement the balance between the quantity and the quality of the available water and the needs of Palestinians in the present and future.

After that, the Water Law No(3), 2002 which determined the form and the levels of water sector in Palestine for organizing the sector and lead the services to appropriate level on the first hand and protect the water sources on the other hand .Moreover, the responsibilities and the tasks of the sector administration on 3 levels which are :organizational level, operational level and political level.

The Water Law No(3) ,2002 issued to manage water sector in Palestinian Water Authority and authorized it to organize the sector and determined the relations of this authority with other designated parties from official and social divisions and local governmental authorities according to their field and legal reference of terms.

2.5.2.2 The Vision of Palestinian Water Authority:

The sustainable water resources are able to achieve Palestinian basic development needs.

2.5.2.3 The Mission of Palestinian Water Authority:

The public institution works to manage ,develop and protect water resources in fairly, integrated, and sustainable way to provide domestic water within the protection the environment and the development

2.5.2.4 The Objectives of Palestinian Water Authority:

They may include the high development aims for water utility to achieve economic growth and security for water and food throughout insuring the Palestinian

water rights and achieve the fairly distribution of water resources among various sectors. Moreover, achieving the sustainable development for these resources through protecting them and the successful management for all water resources . Therefore, the Water Utility has the basic responsibilities to manage these resources .

The General Objectives are:

Administrating and managing the water, sanitation and hygiene (WASH) sector in Palestine through insuring the Palestinian water rights and achieving the fair distribution among the whole various sectors. Besides, the best methods for managing all water resources that are available in Palestine must be insured and developed in a sustainable way for achieving the appropriate budget to the quality and the quantity of available water and the needs of Palestinians in the present and the future. In addition, the best usage for water resources must be done throughout developing the water services which lead to secure water, food and economic development for Palestinian State.

The Minor Objectives are:

- Supporting the institutional structure of water sector and working for building regional and national water facilities for developing water services.
- Moreover, establishing a qualified staff in WASH sector with high professional qualifications which lead to enhance the competency of sector works that conform with required specifications and standards
- .Ensuring and developing the specifications and the quality of tech-engineering works related with WASH projects for having solid infrastructure that serves for possible long period with less cost.
- Providing appropriate environment and a sustainable development for water resources that support the concept of providing water to the Palestinian citizens with specific and appropriate quality and adequate quantity with agreeable cost.
- Not exceeding in exploiting water resources must be insured as it is required and making sure of its durability, not depletion and not polluted and the services that provided to citizens are within the approved standard.

- Furthermore, the provision of water resources must be ensured for its permanence and work for ensuring from water quality which has to be suitable with general specification.
- Integrated management for water resources and comprehensive panning for water sector and establishing a developmental national plan which is in line with available water resources and in coordination with all partners.

2.5.2.5 Water Resources Management Strategy:

- Dominating water resources and maintenance of Palestinian water rights must be ensured as well as supporting and promoting the national water systems and policies.
- Building the institutional capacity, developing the human resources andimproving informative services.
- Monitoring and evaluating the quality and the quantity of water resources.
- Developing and managing all water resources in an integrated and sustainable way in agreement with all needs.
- Organizing and coordinating the investments in all WASH sector inan integrated way.
- The controlling criteria on water pollution must be applied for protecting water resources.
- Raising awareness and public participation as a result of the importance of water resources.
- Promoting the regional and international cooperation.

The Palestinian Water Authority deals with a number of citizens. those wishing to license wells and those who wish to license desalination plants and contractors
citizens who want to license wells are the largest number of citizens because the water wells vary between the wells of agriculture, industry, wells for desalination of water, wells for municipalities and tourist wells.
The citizen's need for the services of the Water Authority and the implementation of its transactions leads to the need of the citizen to visit the offices of the Water

Authority personally because of the need to fill out the forms and the inclusion of information by the citizen personally which explains the pressure on those offices.

The employee deals with the citizens, including opening and recording the transaction, examining the required documents and various other administrative processes, and then working on completing the transaction. The employee's share is about 250 transactions per year on average.

The reasons why the researcher choose the Palestinian Land Authority and Palestinian Water Authority:

- Few researchers are studying authorities, most researchers are studying ministries as a sample for their research. so, there are no studies showing the impact of accountability on trust in the authorities.
- Its work mainly depends on dealing with the public.
- The researcher works in one of them.

Chapter 3
Previous Studies

Chapter 3
Previous Studies

3.1 Introduction:

In this chapter, the researcher aimed to provide an overview of the literature that studied accountability in general, trust in general, and accountability elements and its impact on public trust.

3.2 Related Studies:

Seventeen studies covered the subjects of the accountability, trust and the impact of accountability elements on public trust. These studies were arranged in descending way from 2016 to 2000. The studies are from different Palestinian, Arab and international authors from countries worldwide.

3.2.1 Palestinian Studies:

1. **(Alhashash, 2014) Extent of Fulfilling Administrative Transparency by Directors of Education Directorates in Gaza Governorates and its relation with Employees Performance.**

   This research aimed to identify the extent of fulfilling administrative transparency by directors of Education Directorates in Gaza governorates and its relation with employee's performance. The population of the research consisted of all head of departments and supervisors working in the Education Directorates (309), and the sample of the research was 281.The researcher used the descriptive analytical method and designed two questionnaires as a key tool to collect data from the sample. The results showed that the extent of administrative transparency of director's degree was high; there were no statistically significant differences among average of research sample members due to gender, number of wok year, qualification and job title.

2. **(Alsharif, 2013) Administrative Accountability and its relation to job performance of managerial employees in the in the Ministry of Education and Higher Education In Gaza Strip.**

   This research aimed to identify administrative accountability and its relation to job performance of the managerial employees in the ministry of education and higher

education in Gaza Strip. The research applied on a stratified random sample of (320) administrative staff.(40%) of the research, consisting of (800) Administrative Officer from the Ministry of Education and Higher Education In Gaza Strip. The researcher used the questionnaire as key tool to collect the data from the sample. The results showed the existence of the concept of accountability and knowledge of the administrative staff in the Ministry of Education in the Gaza Strip, as the results found that there is a statistically significant difference due to age, qualification, and number of work years. But there is no statistical significant difference due to gender, marital status and job title.

3. (AbuHashesh, 2010) The Degree the Principals of Secondary Schools at the Governorate of Gaza Exercise Accountability Towards Teachers"

This research aimed to reveal the degree the principals exercise accountability towards the teachers of the secondary schools of the province of Gaza. The sample included (212) teachers working in the Directorate of western Gaza. And the researcher uses the questionnaire as a key tool for collecting data. The results showed that the degree the principals exercise accountability towards their secondary school teacher at the governorate of Gaza from the teacher's point of view was high. And there is no differences in the response among teachers due to the variables of sex, specially and years of experience.

4. (AlHassan, 2010) The Degree of Accountability, Educational and Administrative Effectiveness and the relation between them among public secondary school's managers in West Bank from the employees of Directorates of Education point of view.

This research aimed to identify the degree of accountability, administrative and educational effectiveness and the relation between them among the public secondary school's managers from the employees of Directorates of Education point of view. The sample of the research consisted of 245 employees,35% of research population, and the researcher used the questionnaire as a key tool to collect data from the sample. The results showed that the degree of educational and administrative accountability was high and there is no statistical significant differences due to gender, qualifications, and job title.

3.2.2 Arab Studies:

1. **(Tarawne&Adayla 2010) The Impact of Applying Transparency on Administrative Accountabilty Level in The Jordanian Ministries.**

   This research aimed to identify the impact of applying transparency on administrative accountability level in the Jordanian ministries. The sample of the research consisted of 661 employees, 40% of population. The researcher used the questionnaire to collect data form the employees and used SPSS program to analysis data. The results showed that the degree of transparency and accountability in surveyed ministries were moderate for each of them. And there is no statistical significant differences due to gender, age, and job title.

2. **(Alhmoud, 2007) A proposed Model for Accountability at the level of Jordanian Public High School in the Light of Current Situation and Contemporary Administrative Trends.**

   This research aimed to develop a proposed model for accountability at public high school level in Jordan. The sample of the research consisted of 115 principals and 345 teachers and used the questionnaire as a key tool to collect data. The results showed that the degree of practicing of accountability at the Jordanian high school was generally high but it was in medium to moderate school outcomes.

3. **(Abukaraki, 2003)Principals Perceptions of Educational Accountability's Concept and Goals.**

   This research examined principals perception of educational accountability's concept and goals and it's relation to demographic characteristics. The sample consisted of 228 principals in public schools in Jordan, and the researcher use the questionnaire as a tool to collect data. The results indicated that principals perceived the concept of accountability and its goals. The results also indicated that there were no statistical significant differences on principals perception of accountability concept and its goals due gender, and qualifications. But there were statistical differences due to years of experience.

3.2.3 International Studies:

1. **(Monavarian, Asgari, Nargesian, & Gholami, 2016)   Identifying and Explaining the Components of the Accountability of Public Sector Organizations in Islamic Republic of Iran**

This research intended to distinguish and clarify the Ingredients of the accountability of public sector organizations in Islamic Republic of Iran. The data of the research is sequential mixed method (qualitative-quantitative). The researcher used a population consisted of 10 academic experts of public administration in the qualitative phase of the research. Interviews were conducted with those experts. Moreover, 250 persons out of 780 executives and experts from the Ministry of Health and Medical Education have been selected randomly for validating the developed model. The research found that accountability is one of the main essential elements of public organization in the current situation. The research found also that responsiveness, transparency and compliance are the key components of accountability in the public organizations.

2. **(Eberl, Geiger, & Aßländer, 2015) Repairing Trust in an Organization after Integrity Violation: The Ambivalence of Organizational Rule Adjustments.**

This research focused on the specific impact of rule adjustments on organizational trust repair. The researcher focused on the corruption case at Siemens AG. data of the research mainly collected from analysis of newspaper articles totaled 458 newspaper articles. The researcher performed a qualitative content analysis of the selected newspaper articles following the coding procedure of grounded theory. The coding of four main theoretical categories ('rule adjustments', 'integrity', 'stakeholder trust' and 'culture') was discussed and triangulated between the authors to arrive at a consistent interpretation. The research found that that external stakeholders lost trust in Siemens because of their negative view of its integrity.

3. **(Van Craen & Skogan, 2015) Trust in the Belgian Police, The importance of Responsiveness.**

This research tested the effects of responsiveness and fair treatment in accounting for citizen's trust in police. The initial sample totaled 1000 individuals

and the reserve sample also totaled 1000 individuals, and resulted in 952 usable face-to-face interviews. To assess the collected data, the variables were subjected to ordinary least squares regression analyses (linear regression analyses). The research found that the responsiveness plays a large part of outcomes in accounting for respondents' trust in the police. The findings suggested that an explanation of Belgians' trust in the police must give a prominent place to perceptions of the way the police treat people and to perceived police responsiveness.

4. (Jakobsen & Andersen, 2013) Coproduction and Equity in Public Service Delivery.

This article focuses on coproduction and equity in public service delivery specifically. field experiment was conducted to examine coproduction and equity in relation to education. The experiment focused on publicly provided language support for immigrant preschool children. The sample of the research consisted of 284 children from 61 child care centers were included in the research. Randomized field experiment was carried out to provide an empirical examination of a coproduction program and the distribution of service outcomes across different types of coproducing service users. The results of the research revived interest in service user coproduction in public service delivery, and less attention to the equity in service outcomes.

5. (Grimmelikhuijsen et al., 2013) The Effect of Transparency on Trust in Government

This article compares the effect of transparency on trust in government in the Netherlands and South Korea. The sample consisted of students—381 in the Netherlands and 279 in South Korea. The analysis of results consisted of three steps . First a multivariate analysis of covariance (MANCOVA) was carried out. Further, the use of MANCOVA implies the existence of covariates. Third, the means of the control and experimental groups were compared and tested for significant mean differences to obtain further details about the effect of transparency. Results reveal similar patterns in both countries: transparency has a subdued and sometimes negative effect on trust in government. However, the negative effect in South Korea is much stronger.

6. (Abebe, 2012) Efficiency, Accountability and Transparency in Public Procurement: The Level of Compliance in Africa (ETHIOPIAN CASE)

This research critically evaluates the actual practices of efficiency, accountability and transparency in public procurement in Africa (Ethiopian Case). The sample of this research consist of 65 respondents who were chosen on a disproportionate and purposive sampling basis. Date of this research collected initially from a survey designed and carefully developed. In addition to the survey semi-structured interview was conducted to validate the information obtained through the questionnaire. The interview was conducted with 6 employees all at the middle management positions. Further, the researcher in his capacity as the Ethiopian Management Institute representative had the opportunity to assess the status of procurement reforms through observation as he participated in two national workshops. The research adopted Likert's 5-point rating scale to analyze responses in the questionnaire. And the reliability of the measure was established by testing for internal consistency and stability using Cronbach's alpha reliability coefficients for the set of items. The research found that the level of efficiency, accountability and transparency observed in public procurement was low.

7. (Grimmelikhuijsen, 2012) Linking Transparency, Knowledge, and Citzen Trust in Government: an experiment.

This research investigates the effect of performance outcome, transparency on citizen trust in a specific government organization. The sample of this research consisted of a total of 658 respondents .All dimensions were measured on a 5-point scale. In order to test the effect of transparency on trust in a government organization, two analyses were carried out. First to test the effect of transparency on knowledge. Second, to test the individual effect of knowledge on trust in a government organization. An ANOVA was carried out to assess the effect of performance outcome transparency and the outcome itself on knowledge. A two-way MANCOVA was carried out to test the effects. The results demonstrate that the link between transparency and trust in a government organization is determined by a mix of knowledge and feelings. Further, the overall effect of transparency is limited.

8. **(Kim & Lee, 2012) E-Participation, Transparency, and Trust in Local Government**

This research examines the relationship between electronic participation and trust in local government by focusing on five dimensions of the e-participation process: one of them is governmental transparency. To test the research hypotheses, the researcher designed a survey questionnaire and implemented a Web-based survey in 2009. The sample consisted of 10,136 members of the Oasis. Of 10,136 members, the researcher collected survey data from 1,076 participants (for a response rate of 10.6 percent). Structural equation modeling (SEM) was used to empirically test the proposed model. The research found that the assessments of government transparency are positively associated with e-participant's trust in government that provides e-predication programs.

9. **(Fard & Rostamy, 2007), Promoting Public Trust in Public Organizations: Explaining the Role of Public Accountability.**

This paper aims to explain the role of public accountability in promoting public trust in public organizations. The research has attempted to explain the relationship among "accountability" (as an independent variable), "citizens' satisfaction" (as an intervening variable), and "public trust" (as a dependent variable). The researcher chooses 1437 samples, and designs a questionnaire to collect the data. The statistical techniques that were applied for data analysis were Chronbach alpha method (to determine the reliability of the questionnaire), binominal test (to test research hypotheses), least significant difference test, analysis of variance test, Spearman correlation test, path analysis method, and Friedman and good fitness tests. The result shows that public accountability influences the public trust by improving citizens' satisfaction.

10. **(Dunn & Legge, 2001) US local government managers and the complexity of responsibility and accountability in democratic governance.**

This research examined accountability and responsibility as they apply to local government managers in the United State. sample of the research consist of 488 respondents and the data came from a survey of local government managers in the United States.The results show that local government managers define responsibility

and develop methods of accountability in a complex way. The definitions do not work in practice because separately they define too narrowly the rich and complex accountability-responsibility relationship among public managers, governing boards, and citizens. The research found also that elected officials often do not defined administrator's responsibilities clearly and comprehensively enough.

3.2 Summery of Studies:

SN	Study Authors	Variables	Main findinds
1	Alhashah, 2014	Transparency	The extent of administrative transparency was high. There were no statistically significant differences among average of research sample members due to gender, number of work year, qualification and job title.
2	Alsharif, 2013	Accountability	The existence of the concept of accountability and knowledge of the administrative staff in Misistry of Education in Gaza Strip. There was a statistically significant difference due to age, qualification, and number of work years, but there is no statistical significant difference due to gender, marital status and job title.
3	Abuhashesh,2010	Accountability	The degree the principals exercise accountability towards their secondary school teacher at the governorate of Gaza from the teachers' point of view was high. There are no differences in the response among teachers due the variables of sex, and years of experience.
4	Alhassan, 2010	Accountability Effectiveness	The degree of educational and administrative accountability was high. There were no statistical significant differences due to gender, qualifications, and job title.

5	Tarawne&Adayla,2010	Transparency Acoountability	The degree of transparency and accountability in surveyed ministries were moderate for each of them. There were no statistical significant differences due to gender, age, and job title.
6	Alhmoud,2007	Accountability	The degree of practicing of accountability at the Jordanian high school was generally high but it was in medium to moderate school outcomes.
7	Abukaraki,2003	Accountability	There were no statistical significant diggereces on principal's perception of accountability concept and its goals due gender, and qualifications. There were statistical differeces due to yeares of experience.
8	Monavaian &others,2016	Accountability Responsiveness Transparency	Accountability is one of the main essential elements of public organization in the current situation. Responsiveness, transparency and compliance are the key components of accountability in the public organizations.
9	Ebel&others,2015	Trust Integrity	The external staleholders lost trust in Siemens because of their negative view of its integrity.
10	Van Craen&Skogan,2015	Trust Responsiveness	The responsiveness plays a large part of oucomes in accounting for reponsents trust in the police.
11	Jakobsen&Andersen, 2013	Equity	Interrest in service user coprosuction in public service delivery, and less attention to the equity in service outcomes.
12	S.Grimmelikhuijsen ,2013	Transparency Trust	Transparecy has a subdued and sometimes negative effect on trust in government. However, the negative effect in sounth korea is much stronger.
13	Abebe,2012	Efficiency Accountability Transparecy	The level of efficiency, accountability and trasparecy observed in public procurement was low.
14	S.Grimmelikhuijse,	Transparecy	The link between transparency

	2012	Trust	and trust in a government organization is determined by a mix of knowledge and feelings. The overall effect of transparency is limited
15	Kim&Lee,2012	Transparency Trust	The assessments of government transparency are positively associated with e-participant's trust in government that provides e-predication programs.
16	Fard&Rostamy,2007	Trust Accountability	The public accountability influences the public trust by improving citizens satisfaction.
17	Dunn&Legge,2001	Responsibility Accountability	The local government mangers define responsibility and develop methosd of accountability in a complex way. The definitions do not work in practice because separately they define too narrowly the rich and complex accountability-responsibility relationship among public managers, governing boards, and citizens. The research found also that elected officials often do not define administrators' responsibilities clearly and comprehensively enough.

3.4 Comments on previous studies:

This research shared with, (Alhashash, 2014), (Alsharif, 2013), Abuhasheesh, 2010), (Alhassan, 2010), (Tarawne&Adayla, 2010), (Al-humoud, 2007), (Abu Karaki, 2003) and (Monavarian et al., 2016) in studying accountability subject.

The research shared with (Dunn & Legge, 2001) in studying the responsibility and accountability. Furthermore the research shares with, (Grimmelikhuijsen et al., 2013),(Grimmelikhuijsen, 2012) (Kim & Lee, 2012), in studying the effect of transparency on public trust.

In addition this research shared with (Eberl et al., 2015) in studying the relation between trust and integrity, shared with (Van Craen & Skogan, 2015) in studying the relation between responsiveness and trust.

The accountability and its impact on trust subject studied in (Fard & Rostamy, 2007). the research also shared with (Jakobsen & Andersen, 2013) in studying equity and with (Abebe, 2012) in studying efficiency, accountability and trust.

3.5 Common benefits of this research from the previous studies:

Previous studies helped to select research subject. In addition to that previous studies helped to determine the methodology of the research and the appropriate stastical methods that fit this research.   Moreover, previous studies helped to determine the research variables, build the current research tool and determine fields and paragraphs. And finally, previous studies helped to select the community and the sample of the research.

3.6 The privileges of this research from the previous studies:

This research is one of the fewest according the knowledge of the researcher which is done on the factors affecting public trust in Palestinian Authorities. In addition, the variables which this research focuses on, are not mentioned as a set in one of the previous studies. The previous studies researchers mentioned some variables but here the researcher takes the most accountability variables. Theses variables are; Transparency, Efficiency, Responsiveness, Responsibility, Integrity, and Equity. Moreover, the accountability elements that affecting public trust have not been fully investigated in Palestinian Authorities before, the researcher hopes that this research will fill the gap

In conclusion, large number of previous studies indicated increase importance of studying accountability elements and its effect on public trust. However, the researcher hopes that this research will fill the gap and examine the elements that affecting public trust and its importance to advice all authorities and associations in Gaza strip and Palestine to apply accountability elements to increase the level of public trust. Also, it helps decision makers in assessing the current accountability practices, and thus, improving public trust.

Chapter 4
The Research
Methodology

Chapter 4
The Research Methodology

4.1 Introduction:

This chapter described the used methodology to achieve the research objectives including the information about the research design, sources of data, research population and sample, questionnaire design and procedures, statistical data analysis, and validity and reliability of the questionnaire. And then tackled the descriptive analysis for the demographic data, which will be presented and discussed

4.2 Research Method:

The research followed the descriptive analytical approach that the developed hypotheses were tested after conducting the planned data collection process. The researcher depended on using the Statistical Package for the Social Sciences (SPSS) to analyze the data collected by a questionnaire which is considered the primary source, while secondary sources are text books, journals and periodicals, thesis and dissertations, reports, and websites.

4.3 Research Design:

The followings were the steps followed by the researcher to conduct and implement the research:

1. The research thesis included developing the research proposal that contains identifying and defining the problems and establishment objective of the research and development research plan.
2. After receiving the approval on the research proposal, a comprehensive literature review was conducted about accountability elements and public trust.
3. The researcher started developing a questionnaire including the determined variables to be measured. The questionnaire was evaluated and reviewed
4. Then the researcher focused on the modification of the questionnaire design, through distributing the questionnaire to pilot study, the purpose of the pilot study was to test and prove that the questionnaire questions are clear to be answered in a way that help to achieve the target of the research.and the number of pilot study was 30. The pilot study was chosen 30 because it is the minimum number for pilot

study in social researches and the research population is small so it is not logical to choose a larger pilot study. The questionnaire was not modified based on the results of the pilot study.

5. After that, the questionnaire was distributed. This questionnaire was used to collect the required data from Palestinian Land Authority and Palestinian Water Authority employees.

6. the data analysis and discussion were conducted. Statistical Package for Social Sciences, (SPSS) was used to perform the required analysis.

7. And the final phase includes the conclusions and recommendations.
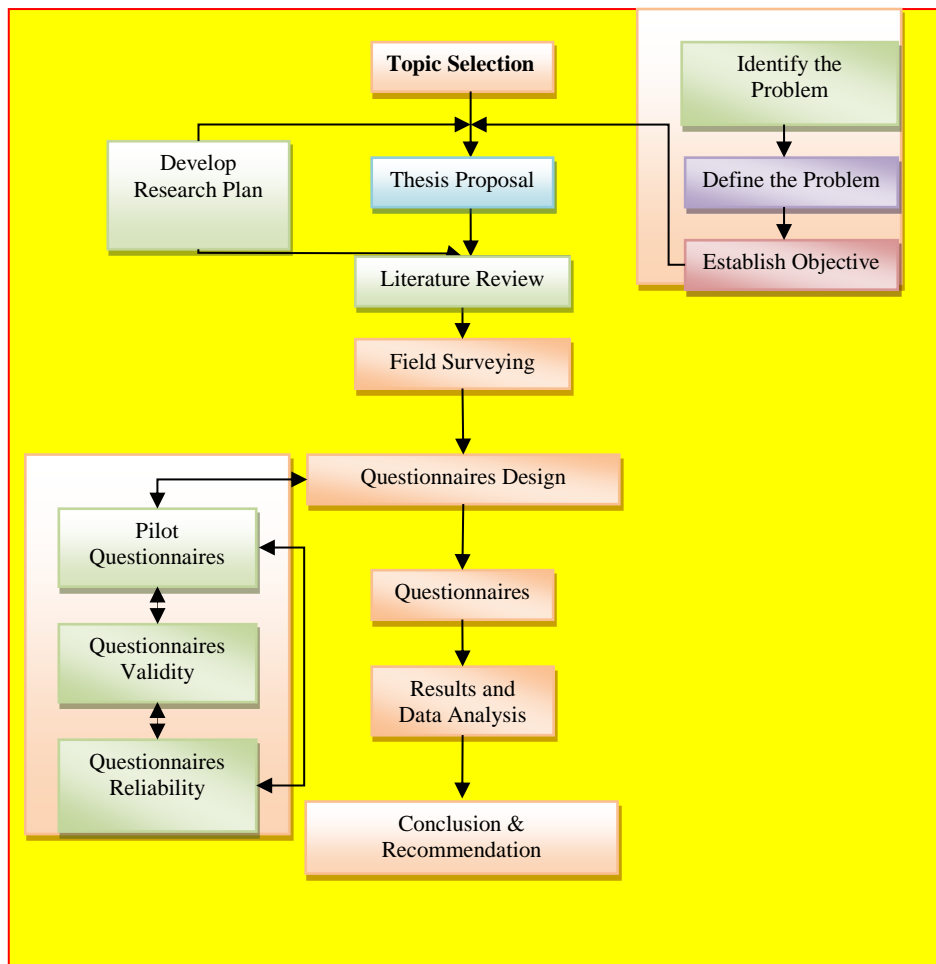
Figure (4.1): showed the methodology flowchart, which leads to achieve the research objective.

Source: Articulated by the Researcher, (2017)

4.4 Sources of Data:

The data of this research was gathered carefully and accurately to achieve the research's objectives. There were two sources of data:

1. Primary Data: This data was collected from the field by questionnaire. Questionnaire was designed and distributed to get responses from target group of the research during their working hours. Respondents were asked to provide opinions regarding the variables of this research. Research methodology depend on the analysis of data on the use of descriptive analysis, which depends on the poll and use the main program (SPSS)

2. Secondary Data: Secondary data was obtained from journals that discussed accountability elements and public trust. Also, many thesis, dissertations and essays were accessed through universities electronic websites. Some textbooks were available.

4.5 Population of research:

The population of the research consisted of 130 employees who are the all working employees in Palestinian land authority and water authority (administrative affairs in both authorities).

4.6 Sample of research:

The researcher wanted to conduct a surveyed method of the community, but when analyzing, 20 employees were excluded from the sample because they did not have any relation with the public.

4.7 The Questionnaire Design:

The questionnaire was designed to cover the context of the research. An English version was attached in (Appendix 3). Unnecessary personal data, complex and duplicated questions were avoided. The questionnaire was provided with a covering letter which explained the purpose of the research, the way of responding, the aim of the research and the security of the information in order to encourage high response.

The questionnaire is composed of two parts as follows:

Part I: Demographic Data

This part consists of the general characteristics of the research population and consists of

(6) Paragraphs which are:

1) Gender.

2) Age.

3) Educational Qualifications.

4) Number of work years

5) Marital status

6) Work place

7) Job title

Part II: This part consists of (13) paragraphs to collect information about the Implementation and Practice of Administrative Accountability in the Palestinian Authorities

Part III: This part consisted of (44) paragraphs to collect information distributed on six

Main fields as follows:

1. First Field: related to Administrative transparency, consists of (7) statements.

2. Second Field: related Efficiency, consists of (8) statements.

3. Third Field: related to Responsiveness, consists of (7) statements.

4. Fourth Field: related to Responsibility, consists of (9) statements.

5. Fifth Field: related to Integrity, consists of (7) statements.

6. Sixth Field: related to Equity, consists of (6) statements.

The researcher utilized the following questionnaire procedures:

1. Upon designing the questionnaire, it was reviewed and modified by research supervisor.

2. The modified copy was given to a number of 7 referees from different universities
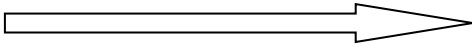
(Islamic University, Al-Azhar University, Al-Aqsa University and Management & Politics Academy), who have excellent knowledge and expertise in the area of the research topic.

3. The questionnaire was modified based on the referees' comments.
4. It was concluded that the questionnaire is ready to be distributed as a final copy.

4.8 Data Measurement

In order to be able to select the appropriate method of analysis, the level of measurement must be understood. For each type of measurement, there is/are an appropriate method/s that can be applied and not others. In this research, scale 1-10 is used.

Table (4.1): lecart Model

Strongly Disagree									Strongly agree
1	2	3	4	5	6	7	8	9	10

4.9 Validity of Questionnaire

Validity refers to the degree to which an instrument measures what it is supposed to be measuring. Validity has a number of different aspects and assessment approaches. Statistical validity is used to evaluate instrument validity, which include internal validity and structure validity.

Internal Validity

Internal validity of the questionnaire is the first statistical test that used to test the validity of the questionnaire. It is measured by a scouting sample, which consisted of 30 questionnaires through measuring the correlation coefficients between each item in one field and the whole field.

Table (4.2) clarified the correlation coefficient for each field and the whole questionnaire. The p-values (Sig.) are less than 0.05, so the correlation coefficients of all the fields are significant at α = 0.05, so it can be said that the fields are valid to be measured what it was set for to achieve the main aim of the research.

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Structure Validity of the Questionnaire

Structure validity is the second statistical test that used to test the validity of the questionnaire structure by testing the validity of each field and the validity of the whole questionnaire. It measures the correlation coefficient between one field and all the fields of the questionnaire that have the same level of liker scale.

Table (4.2) clarified the correlation coefficient for each field and the whole questionnaire. The p-values (Sig.) are less than 0.05, so the correlation coefficients of all the fields are significant at $\alpha = 0.05$, so it can be said that the fields are valid to be measured what it was set for to achieve the main aim of the research.

Table (4.2): Correlation coefficient of each field and the whole of questionnaire

No.	Field	Pearson Correlation Coefficient	P-Value (Sig.)
	Implementation and Practice of Administrative Accountability	.747	0.000*
1.	Administrative Transparency	.799	0.000*
2.	Efficiency	.777	0.000*
3.	Responsiveness	.835	0.000*
4.	Responsibility	.742	0.000*
5.	Integrity	.264	0.049*
6.	Equity	.781	0.000*
	Administrative Accountability Elements	.966	0.000*
	Effect of Accountability Elements on Public Trust	.817	0.000*

4.10 Reliability of the Research

The reliability of an instrument is the degree of consistency which measures the attribute; it is supposed to be measuring (George & P, 2006). The less variation an instrument produces in repeated measurements of an attribute, the higher its reliability. Reliability can be equated with the stability, consistency, or dependability of a measuring tool. The test is repeated to the same sample of people on two occasions and then compares the scores obtained by computing a reliability coefficient (George & P, 2006). To insure the reliability of the questionnaire, Cronbach's Coefficient Alpha should be applied.

Cronbach's Coefficient Alpha

Cronbach's alpha (George & P, 2006) is designed as a measure of internal consistency, that is, do all items within the instrument measure the same thing? The normal range of Cronbach's coefficient alpha value between 0.0 and + 1.0, and the higher values reflects a higher degree of internal consistency. The Cronbach's coefficient alpha was calculated for each field of the questionnaire.

Table (4.3) showed the values of Cronbach's Alpha for each field of the questionnaire and the entire questionnaire. For the fields, values of Cronbach's Alpha were in the range from 0.650 and 0.934. This range is considered high; the result ensures the reliability of each field of the questionnaire. Cronbach's Alpha equals 0.959 for the entire questionnaire which indicates an excellent reliability of the entire questionnaire.

Table (4.3): Cronbach's Alpha for each field of the questionnaire

No.	Field	Cronbach's Alpha
	Implementation and Practice of Administrative Accountability	0.902
1.	Administrative Transparency	0.906
2.	Efficiency	0.855
3.	Responsiveness	0.922
4.	Responsibility	0.895
5.	Integrity	0.650
6.	Equity	0.826
	Administrative Accountability Elements	0.934
	Effect of Accountability Elements on Public Trust	0.933
	All items of the questionnaire	**0.959**

The Thereby, it can be said that the researcher proved that the questionnaire was valid, reliable, and ready for distribution for the population sample.

Test of normality

The One-Sample Kolmogorov-Smirnov test procedure compares the observed cumulative distribution function for a variable with a specified theoretical distribution, which may be normal, uniform, Poisson, or exponential. The Kolmogorov-Smirnov Z is computed from the largest difference (in absolute value) between the observed and theoretical cumulative distribution functions. This goodness-of-fit test tests whether the observations could reasonably have come from

the specified distribution. Many parametric tests require normally distributed variables. The one-sample Kolmogorov-Smirnov test can be used to test that a variable of interest is normally distributed (Henry C. Thode, 2002)

Table (4.4) showed the results for Kolmogorov-Smirnov test of normality. the p-value for each variable is greater than 0.05 level of significance, then the distributions for these variables are normally distributed. Consequently, parametric tests should be used to perform the statistical data analysis.

Table (4.4): Kolmogorov-Smirnov test

Field	Kolmogorov-Smirnov	
	Statistic	**P-value**
Implementation and Practice of Administrative Accountability	0.681	0.743
Administrative Transparency	0.698	0.715
Efficiency	0.791	0.560
Responsiveness	0.533	0.938
Responsibility	1.091	0.185
Integrity	0.770	0.594
Equity	0.768	0.598
Administrative Accountability Elements	0.704	0.705
Effect of Accountability Elements on Public Trust	0.892	0.403
All items of the questionnaire	0.906	0.384

4.11 Statistical analysis Tools

The researcher used data analysis both qualitative and quantitative data analysis methods. The Data analysis made utilizing (SPSS 23). The researcher utilized the following statistical tools:

1) Kolmogorov-Smirnov test of normality.

2) Pearson correlation coefficient for Validity.

3) Cronbach's Alpha for Reliability Statistics.

4) Frequency and Descriptive analysis.

5) Stepwise regression model.

6) Parametric Tests (One-sample T test, Independent Samples T-test, Analysis of Variance).

T-test is used to determine if the mean of an item is significantly different from a hypothesized value 6. If the P-value (Sig.) is smaller than or equal to the level of significance, $\alpha = 0.05$, then the mean of a item is significantly different from a hypothesized value 6. The sign of the Test value indicates whether the mean is significantly greater or smaller than hypothesized value 6. On the other hand, if the P-value (Sig.) is greater than the level of significance, $\alpha = 0.05$, then the mean a item is insignificantly different from a hypothesized value 6.

The Independent Samples T-test is used to examine if there is a statistical significant difference between two means among the respondents toward The Effect of Accountability on Public Trust, an empirical research on the Palestinian Authorities due to (gender and marital status).

The One- Way Analysis of Variance (ANOVA) is used to examine if there is a statistical significant difference between several means among the respondents toward The Effect of Accountability on Public Trust, an empirical research on the Palestinian Authorities due to (age, qualification, no. work years and job title).

Chapter 5
Data Analysis and Discussion

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Data Analysis and Discussion

5.1 Introduction:

The aim of this chapter is to analyse the empirical data which was collected through the questionnaire in order to provide a real picture about the effect of accountability elements and the public trust in the Palestinian authorities. The first section is about the demographic characteristics of the sample. The second section is data analysis (Means and Test values for each field). And the third second section is hypotheses testing. The findings of this test will be discussed and compared with previous studies results.

5.2 Demographic Characteristics of the Sample:

1. Gender:

Table (5.1): Gender

Gender	Frequency	Percent
Male	78	70.9
Female	32	29.1
Total	**110**	**100.0**

Table (5.1) showed that 70.9% of the sample are males, and 29.1% of the sample are females. Generally, the government encourages applications from qualified and experienced women. However, the majority of employees are males and the decision-making positions are also headed by males. and this means that the sample is representative of the reality of the Palestinian Authorities staff, where female workers ratio almost 30%.

2. Age:

Table (5.2): Age

Age	Frequency	Percent
20- less than 30 years	55	50.0
30- less than 40 years	39	35.5
40- less than 50 years	6	5.5
over 50 years	10	9.1
Total	**110**	**100.0**

Table (5.2) showed that 50 % of the sample are less than 30 years, and 35.5% of the sample are more than 30 years. This indicates that the majority of the employees working in Palestinian Authorities are middle-aged. This reflects the fact that that Palestinian Authorities encourage young generation to join the organization since this means a new skills and experiences will be added.

3. Educational Qualifications:

Table (5.3): Educational Qualifications

Educational Qualifications	Frequency	Percent
Diploma or less	15	13.6
Bachelor	86	78.2
Masters	7	6.4
PhD	2	1.8
Total	**110**	**100.0**

Table (5.3) showed that 13.6% of the sample are "Diploma" holders, 78.2% of the sample are "Bachelor" holders, 8.2% of the sample are "Master and PHD" holders. This indicates that the majority of Palestinian Authorities employees are at least Bachelor degree" holders, which is a good indication about to what extent the employees are qualified. This also attributed to the fact that the Palestinian society interests in education.

4. Years of Service:

Table (5.4): Years of Service

Years of Service	Frequency	Percent
less than 5 years	47	42.7
5- less than 10 years	45	40.9
10- less than 15 years	13	11.8
over 15 years	5	4.5
Total	**110**	**100.0**

Table (5.4) showed that 42.7% of the sample has service "Less than 5 years", and 40.9% of the sample have service more than 5 years. 11.8% of the research who have experience in the field of work (less than 15 year) this result is attributed to the government efforts to fill the available vacancies after the Palestinian division events.

5. Marital status:

Table (5.5): Marital status

Marital status	Frequency	Percent
Married	86	78.2
Single	24	21.8
Other	-	-
Total	**110**	**100.0**

Table (5.5) showed that 78.2% of the sample are married and 21.8% of the sample are single. This is normal in Palestinian society, where most young people heading for marriage. as soon as the stability of the financial status of the person seeks for social stability

6. Job Title

Table (5.6): Job Title

Functional class	Frequency	Percent
Prime minister	1	0.9
General director	3	2.7
Director	3	2.7
Head of department	16	14.5
Employee	85	77.3
Total	**110**	**100.0**

Table (5.6) showed that 77.3% of the sample are employees. This because the number of employees in lower grade is usually higher compared with higher grade, as it entails more job qualifications and skills. As a result, less employees will be working in top management position. Further, the sample distribution by functional class is consistent with the distribution of the sample. The diversity of the grades will reflect on the results of the research.

5.3 Answering Research Quesstions:

Table (5.7): "Implementation and Practice of Administrative Accountability in the Palestinian Authorities"

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	There is a clear mechanism for accountability in the authority.	6.07	2.47	60.73	0.31	0.379	8
2.	The accountability mechanism is declared among staff in the authority.	5.75	2.55	57.45	-1.05	0.149	11
3.	The accountability mechanism in the authority allows review and monitoring.	6.09	2.42	60.92	0.40	0.347	6
4.	The regulations, systems, and laws are implemented on all impartially.	5.62	2.46	56.18	-1.62	0.054	13
5.	The administrative accountability procedures are implemented honestly in the authority.	5.62	2.45	56.18	-1.63	0.052	12
6.	The administrative accountability is implemented in the authority based on trusted information.	6.09	2.25	60.91	0.42	0.336	7
7.	The administrative accountability mechanisms focus on enhancement of the staff feeling responsibility	5.88	2.41	58.82	-0.51	0.304	10
8.	The employees in the authority realize the rules required and the consequences of breaking them.	6.50	2.13	65.00	2.46	0.008 *	4
9.	The punishment on the employee varies according to the type and nature of breaking the rules.	6.68	2.36	66.82	3.03	0.002 *	2
10.	The rules are totally clear (not subject to interpretation)	6.57	2.39	65.73	2.52	0.007 *	3
11.	The rules are complementary (connected)	6.76	2.03	67.61	3.92	0.000 *	1
12.	The employee is introduced to accountability systems.	5.92	2.38	59.17	-0.36	0.359	9
13.	There are protective procedures to avoid violations to rules.	6.13	2.21	61.28	0.61	0.272	5
	All items of the field	6.12	1.77	61.19	0.70	0.242	

* The mean is significantly different from 6

Table (5.7) showed that:

- The mean of the field "Implementation and Practice of Administrative Accountability in the Palestinian Authorities" equals 6.12 (61.19%), Test-value = 0.70, and P-value=0.242 which is greater than the level of significance $\alpha = 0.05$. This mean that the result of the field is insignificantly

different from the hypothesized value 6. And the results of the field not affected the results of the study.

- The table (5.7) showed also that the sentence "The rules are complementary (connected)" P-value = 0.000 which is smaller than the level of significance $\alpha = 0.05$. This is mean that the sentence is signicant and it came in the first rank. The interconnection of laws has a direct effect on the smooth functioning and done without any hindrances.

- In addition, "The punishment on the employee varies according to the type and nature of breaking the rules" P-value = 0.002 which is smaller than the level of significance $\alpha = 0.05$. This is mean that the sentence is significant and it came in the second rank. The punishment ranges from the simplest to the strongest depending on the nature of the mistake, this is because the aim is to ensure that the mistake is not repeated, not to revenge of the person who committed the mistake.

- Moreover, "The rules are totally clear (not subject to interpretation)" P-value = 0.007 which is smaller than the level of significance $\alpha = 0.05$. This is mean that the sentence is signicant and came in the third rank. This is mean that the respondents agreed to this item. Because the clarity of the rules leaves no room for doubt, and helps the employee to do what is required of him without any mistakes.

The results agreed with the results of (Alsharif, 2013) research which conclude that there is existence of the concept of accountability and knowledge of the administrative staff in the Ministry of Education in the Gaza Strip. The results agreed also with (Tarawne&Adayla, 2010) research which showed that the degree of transparency and accountability in surveyed ministries were moderate for each of them. And agreed with the research of (Abu karaka,2003) which indicated that principals perceived the concept of accountability and its goals.

The result differed with (Abuhasheesh,2010) research that the degree the principals exercise accountability towards their secondary school teacher at the governorate of Gaza from the teacher's point of view was high. Also differed with

(Alhassan,2010) results which showed that the degree of educational and administrative accountability was high, (Al-hamoud, 2007) research which showed that the degree of practicing of accountability at the Jordanian high school was generally high but it was in medium to moderate school outcomes.

5.3.1 Administrative Accountability Elements

1. Administrative Transparency.

Table (5.8): "Administrative Transparency"

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	The management follows the policy of not to hide information from workers in the authority.	5.75	2.48	57.55	-1.04	0.151	4
2.	The management communicates with workers through open multidirectional communication channels.	6.20	2.41	62.00	0.87	0.193	1
3.	The management accepts notes and suggestions from members in the authority	6.03	2.41	60.27	0.12	0.453	2
4.	The management follows clarity policy in practicing its work and complies with accountability.	5.72	2.15	57.18	-1.37	0.086	5
5.	There is trust and reliability between the management and members in the authority.	5.82	2.37	58.18	-0.80	0.212	3
6.	The management implements accountability system effectively and in public.	5.56	2.19	55.64	-2.09	0.019*	6
7.	The management believes in the right of the external community to monitor the performance of the authority.	5.55	2.46	55.55	-1.90	0.030*	7
	All items of the field	5.81	1.87	58.05	-1.09	0.139	

* The mean is significantly different from 6

Table (5.8) showed that:

- The mean of the field "Administrative Transparency" equals 5.81 (58.05%), Test-value = -1.09, and P-value=0.139 which is greater than the level of significance $\alpha = 0.05$. This mean that the result of the field is insignificantly different from the hypothesized value 6. The results of the field not affected the results of the research.

- The mean of the field "The management implements accountability system effectively and in public" equals 5.56 (55.64%), Test-value = -2.09, and P-value=0.019 which is smaller than the level of significance $\alpha = 0.05$. The results of Test- values showed that the people have negative orientation and they tend to disagree because the managemen did not effectively implement the accountability. And it should activate the implementation of accountability.

- The mean of the field "The management believes in the right of the external community to monitior the performance of the authority" equals 5.55 (55.55%), Test-value = -1.09, and P-value=0.030 which is smaller than the level of significance $\alpha = 0.05$. The results of Test- values showed that the people have negative orientation and they tend to disagree because the management did not believe in the right of the outside community to monitor the performance of the authorities.

The results agreed with (Kim & Lee, 2012) research which examined the relationship between electronic participation and trust in local government by focusing on five dimensions of the e-participation process and concludes that the assessments of government transparency are positively associated with e-participant's trust in government that provides e-predication programs.

The results differed with (Alhashash, 2014) research which concluded that the degree of administrative transparency of directors was high. Also, the results differed with (Grimmelikhuijsen et al., 2013) research which concluded that in both countries: transparency has a subdued and sometimes negative effect on trust in government. And differ with (Grimmelikhuijsen, 2012) research which concluded that the link between transparency and trust in a government organization is determined by a mix of knowledge and feelings. Further, the overall effect of transparency is limited.

2. Efficiency

Table (5.9): "Efficiency"

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	The employees have skills and knowledge that matches the requirements of their jobs.	6.93	2.15	69.27	4.52	0.000*	2
2.	The employees have enough information to do their tasks completely.	6.99	2.07	69.91	5.02	0.000*	1
3.	The knowledge and experiences of the workers are kept in a database to get back to it when needed.	6.53	2.23	65.27	2.48	0.007*	4
4.	The employee can provide new knowledge and skills to the authority.	6.52	2.01	65.18	2.70	0.004*	5
5.	The employees can acquire knowledge quickly and use it through to implement work with a high quality.	6.73	1.89	67.27	4.03	0.000*	3
6.	The employees have intellectual skills, having a comprehensive view of the organization, connecting parts of the subject together to perform their tasks.	6.52	1.98	65.18	2.74	0.004*	5
7.	The authority utilizes skills and abilities of employees use it in all the services provided.	5.72	2.10	57.18	-1.41	0.081	8
8.	Employees develop their abilities and skills constantly according to work requirements.	5.92	2.05	59.18	-0.42	0.338	7
	All items of the field	6.48	1.51	64.81	3.34	0.001*	

* The mean is significantly different from 6

Table (5.9) showed that:

- "The employees have enough information to do their tasks completely" came in the first rank. This is mean that the respondents agreed to this item. This is due to the proper selection of employees, which necessarily reflects on employee's knowledge about the required from them, and the performance of it in the best way.

- In addition, "The employees have skills and knowledge that matches the requirements of their jobs" came in the second rank. This is mean that the

respondents agreed to this item. When knowledge and skills match with job requirements, work performance becomes easier, faster and more efficient.

- Addition to that "The employees can aquire knowledge quickly and use it through to implement work with a high quality." came in the third rank. This is mean that the respondents agreed to this item. Efficient performance requires the acquisition and use of knowledge to improve the quality of services provided to the public

In general, the results for all statements of the field showed that the majority of the respondents agreed to the field of "Efficiency ".

This is because the Palestinian Authorities employees have the skills and the knowledge matches with the requirements of the jobs; have enough information to do their tasks completely; The knowledge and experiences of the workers are kept in a database to get back to it when needed; The employee can provide new knowledge and skills to the authority; The workers can acquire knowledge quickly and use it through to implement work with a high quality; The workers have intellectual skills, having a comprehensive view of the organization, connecting parts of the subject together to perform their tasks; The authority utilizes skills and abilities of workers use it in all the services provi ded and workers develop their abilities and skills constantly according to work requirements. In this regard, the results differed from (Abebe, 2012) research which found that the level of efficiency, accountability and transparency observed in public procurement was low.

3. Responsiveness

Table (5.10): "Responsiveness"

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	Employees in the authority explain to clients how services are provided accurately.	7.11	2.04	71.11	5.65	0.000*	1
2.	Employees in the authority are ready to respond to the needs of the clients immediately.	6.80	2.20	67.96	3.76	0.000*	4
3.	Employees in the authority would always like to provide assistance to people.	7.02	2.20	70.19	4.82	0.000*	2

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
4.	People don't wait long time to receive the service	6.07	2.22	60.74	0.35	0.365	7
5.	The procedures are simplified in a way to allow finishing the work without complications.	6.31	2.08	63.15	1.58	0.059	6
6.	The authority provides clear and easy to use forms for work.	6.94	2.15	69.35	4.52	0.000*	3
7.	The rules and systems of the authority facilitate accomplishing work.	6.48	2.27	64.81	2.21	0.015*	5
	All items of the field	6.68	1.66	66.76	4.22	0.000*	

* The mean is significantly different from 6

Table (5.10) showed that:

- "Employees in the authority explain to clients how services are provided accurately" came in the first rank. This is mean that the respondents agreed to this item. Because staff know exactly what is required of them, and explain to citizens how to perform the service well.

- In addition "Employees in the authority would always like to provide assistance to people" came in the second rank. This is mean that the respondents agreed to this item. Because the employees know that the reason behind their existence in the authorities is to help people.

- Addition to that "The authority provides clear and easy to use forms for work" came in the third rank. This is mean that the respondents agreed to this item. Because These forms help the employee and the citizen to quickly complete the transaction

In general, the results for all statements of the field showed that the majority of the respondents agreed to the field of "Responsiveness ".

That is because the employees of the Palestinian Authorities Workers in the authority explain to clients how services are provided accurately; Workers in the authority are ready to respond to the needs of the clients immediately; Workers in the authority would always like to provide assistance to people; People don't wait long time to receive the service; The procedures are simplified in a way to allow finishing

the work without complications; The authority provides clear and easy to use forms for work; The rules and systems of the authority facilitate accomplishing work.

This agreed with the research of (Monavarian et al., 2016) which concluded that responsiveness, transparency and compliance are the key components of accountability in the public organizations. And agreed with the research of (Van Craen & Skogan, 2015) which concluded that the perceptions of treatment and responsiveness play a much larger part than perceptions of outcomes in accounting for respondents' trust in the police.

4. Responsibility

Table (5.11): "Responsibility"

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	Workers believe that responsibility is part of practical life.	7.23	2.11	72.31	6.07	0.000*	8
2.	When I have an assignment, I finish it at the assigned time.	7.98	1.44	79.81	14.30	0.000*	2
3.	I put a plan for the required work and the long term and short term objectives I have.	7.58	1.70	75.83	9.66	0.000*	6
4.	The employee doesn't pretend to have work load to avoid taking responsibility.	7.17	1.90	71.67	6.39	0.000*	9
5.	I prefer taking responsibility than enjoying my time doing anything else.	7.54	1.91	75.37	8.38	0.000*	7
6.	I take responsibility for the work I am performing.	7.94	1.94	79.35	10.37	0.000*	3
7.	I am always totally reliable.	7.81	1.89	78.15	10.00	0.000*	5
8.	I avoid making mistakes related to work.	8.05	1.93	80.46	11.04	0.000*	1
9.	I make sure to perform work according to the general plan of the authority.	7.93	2.06	79.26	9.70	0.000*	4
	All items of the field	7.69	1.37	76.91	12.86	0.000*	

* The mean is significantly different from 6.

(5.11) showed that:

- "I avoid making mistakes related to work" came in the first rank. This is mean that the respondents agreed to this item. because serving people is the first priority for the employees.

- In addition, "When I have an assignment, I finish it at the assigned time" came in the second rank. This mean that the respondens agreed to this item. Because the work is a priority for the employee and it should finish in the exact time.

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- Addition to that, "I take responsibility for the work I am performing" came in the third rank. This mean that the respondents agreed to this item because of their belief of the principle of responsibility, which requires bearing the consequence's of the work

- Moreover, "The employee doesn't pretend to have work load to avoid taking responsibility" came in the last rank. This is mean that the respondents agreed to this item. some people are afraid to take responsibility because responsibility will be an additional burden on them.

In general, the results for all statements of the field show that the majority of the respondents agreed to the practices related to field of "Responsibility ".

This is because the employees of the Palestinian Authorities believe that responsibility is part of practical life; they finish the assignment at the assigned time; the put a plan for required work; The employees do not pretend to have work load to avoid taking responsibility; the employees prefer taking responsibility than enjoying my time doing anything else; the employees take responsibility for the work they performing; they are always totally reliable; they avoid making mistakes related to work; and they make sure to perform work according to the general plan of the authority.

The results of the research differed with (Dunn & Legge, 2001) research which conclude that the local government managers define responsibility and develop methods of accountability in a complex way. And the definitions do not work in practice. Also the elected officials often do not defined administrator's responsibilities clearly and comprehensively enough.

5. Integrity

Table (5.12): "Integrity"

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	A person may lie or deceive in order to succeed.	7.26	3.00	72.59	4.36	0.000*	3
2.	People who do not cheat or lie are less successful than others.	6.12	3.34	61.21	0.38	0.354	5

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
3.	The values and behaviors I followed when I was young are the same I am following now.	7.70	2.18	77.04	8.12	0.000*	2
4.	I lie to my clients and hide important information from them.	7.73	2.80	77.29	6.39	0.000*	1
5.	I use the internet for more than 30 minutes for personal reasons during work hours.	6.13	3.16	61.30	0.43	0.335	4
	All items of the field	6.99	1.78	69.91	5.78	0.000*	

* The mean is significantly different from 6

Table (5.12) showed that:

- "I lie to my clients and hide important information from them" came in the first rank. This is mean that the respondents agreed to this item. This is because some people may lie as a result of being exposed to work pressures so they try to hide some information to avoid increasing pressure on them, although this action is not justified.

- In addition, "People who do not cheat or lie are less successful than others" came in the last rank. This is mean that the respondents agreed moderately to this item. Unfortunately, this is a natural consequence of a moral crisis in society as a whole. Everyone wants to achieve their personal goals and therefore successful people are negatively affected by the feeling that they will not progress in the future, so their resentment ultimately affects the performance of work.

In general, the results for all statements of the field reveal a problem in exercising the concept of integrity. This requires strong work from senior management to promote integrity. This can be done by professional selection, putting the right man in the right place, and directing all staff efforts towards good performance.

In this regard, the results agreed with (Eberl et al., 2015) research which revealed that the external stakeholders lost trust in Siemens because of their negative view of its integrity.

6. Equity

Table (.513): "Equity"

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	I am satisfied with justice and equity in promotion and other chances.	5.23	2.87	52.31	-2.78	0.003*	5
2.	I feel equality if I consider the responsibilities I have.	5.52	2.64	55.19	-1.90	0.030*	4
3.	The administration rewards me equally if they consider my scientific level and training.	4.90	2.63	48.98	-4.35	0.000*	6
4.	My boss cares about treating me equally.	6.52	2.67	65.19	2.02	0.023*	2
5.	When my direct responsible takes a decision on my work he gives acceptable clarification and justification on it.	6.48	2.47	64.81	2.03	0.022*	3
6.	I treat all people equally.	7.97	1.93	79.72	10.61	0.000*	1
	All items of the field	6.10	1.91	61.03	0.56	0.287	

* The mean is significantly different from 6

Table (5.13) showed:

- The mean of the field "Equity" equals 6.10 (61.03%), Test-value = 0.56, and P-value=0.287 which is greater than the level of significance $\alpha = 0.05$. This mean that the result of the field is insignificantly different from the hypothesized value 6. The results of the field not affected the results of the study.

- "I treat all people equally" came in the first rank. this is mean that the respondents agreed to this item. Because all citizens are equal in front of the authorities and in receiving the service.

- In addition, "My boss cares about treating me equally" came in the second rank. This is mean that the respondents agreed to this item. This reflects a good direction by managers, because the good manager knows that the basis for success is to treat all employees equally

- Addition to that "When my direct responsible takes a decision on my work he gives acceptable clarification and justification on it" came in the third rank. This is mean that the respondents agreed to this item. This reflects the manager awareness of the importance of staff, because clarifying any action towards them

leads to more acceptance from the staff for this procedure and thus a lack of sense of inequality and injustice.

In this regard, the results agreed with (Jakobsen & Andersen, 2013) research which conclude that there is a less attention to the equity in service outcomes.

In General " Administrative Accountability Elements ":

Table (5.14): Means and Test values for " Administrative Accountability Elements "

Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
Administrative Transparency	5.8	1.87	58.05	-1.09	0.139	6
Efficiency	6.48	1.51	64.81	3.34	0.001*	4
Responsiveness	6.68	1.66	66.76	4.22	0.000*	3
Responsibility	7.69	1.37	76.91	12.86	0.000*	1
Integrity	6.99	1.78	69.91	5.78	0.000*	2
Equity	6.10	1.91	61.03	0.56	0.287	5
All Items of Administrative Accountability Elements	**6.66**	**1.17**	**66.6**	**5.93**	**0.000***	

*The mean is significantly different from 6

Table (5.14) showed the mean of all items equals 6.66 (66.6%), Test-value = 5.93 and P-value =0.000 which is smaller than the level of significance $\alpha = 0.05$. The mean of all items is significantly different from the hypothesized value 6. This is mean that the respondents agreed to all items of Administrative Accountability Elements in general.

The results for all items of the fields showed that the majority of the respondents agreed to Administrative Accountability Elements in general.

The elements came on the following order:

Responsibility in the first rank, Integrity, Responsiveness, Efficiency, Equity, and Administrative Transparency.

Effect of Accountability Elements on Public Trust

Table (5.15): "Effect of Accountability Elements on Public Trust"

	Item	Mean	S.D	Proportional mean (%)	Test value	P-value (Sig.)	Rank
1.	The behavior of employees in the authority gives people a sense of trust.	7.17	2.23	71.67	5.43	0.000*	6
2.	A citizen feels trust when dealing with employees in the authority.	6.90	2.06	68.98	4.53	0.000*	8
3.	Accountability increases the degree of public trust in services provided by the authority.	7.11	2.03	71.11	5.69	0.000*	7
4.	There is trust and credibility between the administration and workers.	6.52	2.14	65.19	2.52	0.007*	9
5.	There is trust and credibility between the administration and workers and external public.	6.32	2.00	63.24	1.68	0.048*	10
6.	When administrative transparency increases, the level of trust in the services provided by the authority increases.	7.41	2.29	74.07	6.39	0.000*	3
7.	There is a direct relationship between the qualification of the employee and the level of public trust in the services provided.	7.34	2.13	73.43	6.56	0.000*	5
8.	Workers in the authority have enough knowledge to answer questions and inquiries of people which increases public trust in what is provided to the public.	7.40	2.14	73.98	6.80	0.000*	4
9.	The more the employee has a sense of responsibility, the more the level of public trust in what is provided increases.	7.78	2.07	77.78	8.94	0.000*	2
10.	The more the level of equity in dealing with people increases, trust in what is provided increases.	7.95	1.93	79.54	10.54	0.000*	1
	All items of the field	7.19	1.59	71.90	7.76	0.000*	

* The mean is significantly different from 6

Table (5.15) showed that:

- "The more the level of equity in dealing with people increases, trust in what is provided increases" came in the first rank. This is mean that the respondents

agreed to this item. Because equity achieve equality of opportunities among citizens and thus increased their trust in the provided service

- In addition, "The more the employee has a sense of responsibility, the more the level of public trust in what is provided increases." came in the second rank. This is mean that the respondents agreed to this item. Whenever a citizen feels that the employee has a sense of responsibility and that he is interested in completing his transaction, the trust in the provided service will increase.

- Addition to that, "The more the employee has a sense of responsibility, the more the level of public trust in what is provided increases." came in the third rank. This is mean that the respondents agreed to this item. Increasing transparency means reducing non-professional practices and therefore necessarily increases trust in the service provided

- Table (5.15) also clarified that "There is trust and credibility between the administration and workers and external public" came in the last rank. This is mean that the respondents agreed to this item. This is because management is aware of the importance of effective communication with all concerned parties.

In general, the results for all statements of the field show that the majority of the respondents agreed to the practices related to field of "Effect of Accountability Elements on Public Trust ".

This is because the behavior of employees in the authorities gives people a sense of trust; citizen feels trust when dealing with employees in the authority; Accountability increases the degree of public trust in services provided by the authority; There is trust and credibility between the administration and workers; There is trust and credibility between the administration and workers and external public; There is a direct relation between the transparency and public trust and also a direct relationship between the qualification of the employee and the level of public trust in the services provided; Workers in the authority have enough knowledge to answer questions and inquiries of people which increases public trust in what is provided to the public.

In this regard, the results agreed with (Fard & Rostamy, 2007) research which explained the role of public accountability in promoting public trust in public organizations, and concludes that public accountability influences the public trust by improving citizens' satisfaction.

5.3 Research Hypothesis

1) There is a significant relationship between Administrative Accountability Elements and Public Trust.

Table (5.16): Correlation coefficient between Administrative Accountability Elements and Public Trust

	Pearson Correlation Coefficient	P-Value (Sig.)
Relationship between Administrative Transparency and Public Trust	.540	0.000*
Relationship between Efficiency and Public Trust	.521	0.000*
Relationship between Responsiveness and Public Trust	.638	0.000*
Relationship between Responsibility and Public Trust	.491	0.000*
Relationship between Integrity and Public Trust	.247	0.005*
Relationship between Equity and Public Trust	.598	0.000*
Relationship between Administrative Accountability Elements and Public Trust	**.727**	**0.000***

* Correlation is significant at the 0.05 level

Table (5.16) showed that the correlation coefficient between Administrative Accountability Elements and Public Trust equals 0.727 and the p-value (Sig.) equals 0.000. The p-value (Sig.) is less than 0.05, so the correlation coefficient is statistically significant at α = 0.05. this is mean that there exists a significant relationship between Administrative Accountability Elements and Public Trust.

This is because the use of Administrative Accountability Elements improves the level of services provided by the Palestinian Authorities employees; leads to higher efficiency in management processes; and higher quality in the delivery of services. Further, the use of Accountability Elements helps to improve the communication between employees themselves and between them and the high management; facilitate teamwork and increase cooperation; raise the level of employee satisfaction; enhance the accuracy of the information. Furthermore, the use of Accountability Elements improves the climate of the organization clearly, which

helps the staff to relax, and therefore perform their jobs perfectly, which in turn leads to improved productivity. Therefore, this will contribute to Public Trust.

2) **There is a significant effect of between Administrative Accountability Elements on Public Trust.**

Table (5.17): Result of Stepwise regression analysis

Variable	B	T	Sig.	R	R-Square	F	Sig.
(Constant)	1.409	2.187	0.031*				
Responsiveness	0.351	4.204	0.000*	.722	0.507	37.658	0.000**
Equity	0.259	3.692	0.000*				
Responsibility	0.242	2.687	0.008*				

* The variable is statistically significant at 0.05 level
* * The relationship is statistically significant at 0.05 level

Through the above, the following results were summarized:

- Table (5.17) showed the Multiple correlation coefficient R =0.722 and R-Square = 0.507. This means 50.7% of the variation in Public Trust is explained by Responsiveness, Equity and Responsibility.

- Table (5.17) showed the Analysis of Variance for the regression model. F=37.658, Sig. = 0.000, so there is a significant relationship between the dependent variable Public Trust and the independent variables " Responsiveness, Equity and Responsibility ".

- Based on Stepwise regression method, the variables " Administrative Transparency, Efficiency and Integrity " have insignificant effect on Public Trust.

The estimated regression equation is:

Public Trust = 1.409 + 0.351* (Responsiveness) + 0.259* (Equity) + 0.242* (Responsibility)

The estimated regression equation is used to predict the value of Public Trust for any give values (responses) to the independent variables " Responsiveness, Equity and Responsibility ".

This mean that there is a significant impact of Administrative Accountability Element on Public Trust. This expected, and can be attributed to the fact that the applications Administrative Accountability Elements, as a major means of achieving Public Trust. This effort can be part of a planned process for improving the Palestinian Authorities by developing its structure, systems, and processes to

improve effectiveness and achieve desired goals. In this regard, the results agree with (Monavarian et al., 2016) which concluded that Responsiveness,is a key components of accountability in public trust, (Van Craen & Skogan, 2015)which concluded that the responsiveness plays a large part of outcomes in accounting for reponsents trust in in the police,and differd with (Dunn & Legge Jr, 2001) which concluded that the local government ,angers define responsibiliy and develop methods of accountability in a complex way, the definitions do not work in practice because separately they define too narrowly the rich and complex accountability-responsibility relationship among public managers, governing boards and citizenz. And the research found also that elected officials often do not define administrator's responsibilities clearly and comprehensively enough.

3) **There is statistical significant differences among the responses' mean of respondents regarding the effect of accountability on public trust, an empirical study on the Palestinian authorities, due to basic information: gender, age, qualification, No. work years, Marital status and Job title .**

This hypothesis can be divided into the following sub-hypotheses:

− There is statistical significant differences among the responses' mean of respondents regarding the effect of accountabiliy on public trust, an empirical study on the Palestinian authorities, due to gender.

Table (5.18): Independent Samples T-test of the fields and their p-values for gender

No.	Field	Means		Test Value	Sig.
		Male	Female		
	Implementation and Practice of Administrative Accountability	6.11	6.14	-0.088	0.930
1.	Administrative Transparency	5.74	5.97	-0.601	0.549
2.	Efficiency	6.38	6.72	-1.078	0.284
3.	Responsiveness	6.70	6.62	0.230	0.818
4.	Responsibility	7.62	7.86	-0.796	0.428
5.	Integrity	6.98	7.02	-0.105	0.916
6.	Equity	6.04	6.25	-0.515	0.608
	Administrative Accountability Elements	6.60	6.81	-0.818	0.415
	Effect of Accountability Elements on Public Trust	7.10	7.42	-0.950	0.344
	All items of the questionnaire	6.58	6.77	-0.728	0.468

Table (5.18) showed that the p-value (Sig.) is greater than the level of significance α = 0.05 for each field, then there is in significant difference among the respondents toward each field due to gender. This is mean that the gender has no effect on each field.

These results were expected since both type of sex (male and female) because of the similarity of experience experienced by both of them in their scientific and practical life; The equality of male and female employees in the career burden; Equal opportunities between men and women in access to jobs; Women's participation in load burdens of life just like men.

The results agreed with (Alhashash, 2014) research that there were no statistically significant differences among average of research sample members due to gender. Also agree with (Alsharif,2013), (Abuhasheesh,2010), (Alhassan, 2010), (Tarawne&Adayla, 2010), and (Abu Karaki, 2003) that there was no statistical significant difference due to gender.

− There is statistical significant differences among the responses' mean of respondents regarding the effect of accountability on public trust, an empirical study on the Palestinian Authorities, due to age.

Table (5.19):ANOVA test of the fields and their p-values for age

No.	Field	Means			Test Value	Sig.
		20- less than 30 years	30- less than 40 years	Over 40 years		
	Implementation and Practice of Administrative Accountability	6.37	5.89	5.79	1.164	0.316
1.	Administrative Transparency	6.01	5.68	5.40	0.797	0.453
2.	Efficiency	6.39	6.52	6.70	0.268	0.765
3.	Responsiveness	6.75	6.41	7.04	0.937	0.395
4.	Responsibility	7.49	7.78	8.17	1.687	0.190
5.	Integrity	6.65	7.27	7.48	2.069	0.131
6.	Equity	6.28	6.11	5.47	1.134	0.326
	Administrative Accountability Elements	6.62	6.68	6.77	0.092	0.913
	Effect of Accountability Elements on Public Trust	7.17	7.31	6.98	0.238	0.789
	All items of the questionnaire	6.65	6.62	6.61	0.013	0.987

Table (5.19) shows that the p-value (Sig.) is greater than the level of significance α = 0.05 for each field, then there is in significant difference among the respondents toward each field due to age. This is mean that the age has no effect on each field.

Results came as such because all employees subject to the same accountability procedures regardless to their age. Also, when the management illustrate the accountability mechanisms illustrated for all employees without exception. For that age does not affect the understanding of the employee to the issue of accountability

The results agreed with (Tarawne&Adayla, 2010) results that there were no statistical significant differences due to gender, age. And differ with (Alsharif,2013) that there was a statistical significant difference due to age.

− There is statistical significant differences among the responses' mean of respondents regarding the effect of accountability on public trust, an empirical study on the Palestinian Authorities, due to qualification.

Table (5.20):ANOVA test of the fields and their p-values for qualification

No.	Field	Means			Test Value	Sig.
		Diploma or less	Bachelor	Masters and PhD		
	Implementation and Practice of Administrative Accountability	6.63	6.04	6.03	0.724	0.487
1.	Administrative Transparency	6.14	5.71	6.16	0.512	0.601
2.	Efficiency	7.28	6.33	6.57	2.633	0.076
3.	Responsiveness	7.65	6.47	7.10	3.501	0.034*
4.	Responsibility	8.20	7.63	7.51	1.142	0.323
5.	Integrity	7.13	7.01	6.60	0.259	0.772
6.	Equity	6.23	6.09	6.04	0.036	0.965
	Administrative Accountability Elements	7.11	6.58	6.72	1.295	0.278
	Effect of Accountability Elements on Public Trust	7.54	7.12	7.26	0.418	0.659
	All items of the questionnaire	7.05	6.56	6.66	1.057	0.351

 * The mean difference is significant a 0.05 level

Table (5.20) showed that the p-value (Sig.) is smaller than the level of significance α = 0.05 for the field "Responsiveness", then there is significant difference among the respondents toward this field due to qualification. This is mean that the personal characteristics' qualification has an effect on this field.

For the other fields, the p-value (Sig.) is greater than the level of significance α = 0.05, then there is insignificant difference among the respondents toward these fields due to qualification. This is mean that the personal characteristics' qualification has no effect on the other fields.

This is expected, because the implementation of Accountability does not need qualifications, that's because the employee who holds less that BA can determine the degree of Administrative Accountability equally to the employee who holds a bachelor or higher than BA. because these concepts are clear and do not need a special qualification to implement it.

The results agreed with (Alhashash, 2014), (Alhassan, 2010), (Abu Karaki, 2003) studies that there were no statistical significant differences due to qualifications.

− **There is statistical significant differences among the responses' mean of respondents regarding the effect of accountability on public trust, an empirical study on the Palestinian Authorities, due to no. work years.**

Table (5.20) showed that the p-value (Sig.) is smaller than the level of significance α = 0.05 for the fields "Responsibility and Integrity", then there is significant difference among the respondents toward this fields due to no. work years. This is mean that the personal characteristics' no. work years has an effect on this fields.

For the other fields, the p-value (Sig.) is greater than the level of significance α = 0.05, then there is insignificant difference among the respondents toward these fields due to no. work years. We conclude that the personal characteristics' no. work years has no effect on the other fields.

Result came as such because the unify of laws, legislation and regulations adhered to by workers in the Palestinian Authorities made years of experience factor with no effect in the relationship between of the accountability elements and public trust in government service.

The results agreed with (Alhashash, 2014), (Abuhaseesh, 2010), studies that there were no statistical significant differences due to number of work years. And differed with (Alsharif, 2013), (Abu Karaki, 2003) studies that there were a statistical significant differences due to number of work years.

Table (5.21):ANOVA test of the fields and their p-values for no. work years

No.	Field	Means			Test Value	Sig.
		less than 5 years	5- less than 10 years	over 10 years		
	Implementation and Practice of Administrative Accountability	6.06	6.00	6.57	0.715	0.492
1.	Administrative Transparency	5.81	5.60	6.31	0.930	0.398
2.	Efficiency	6.36	6.41	6.99	1.222	0.299
3.	Responsiveness	6.54	6.53	7.38	1.973	0.144
4.	Responsibility	7.35	7.64	8.71	7.277	0.001*
5.	Integrity	6.50	7.41	7.27	3.305	0.041*
6.	Equity	6.30	5.74	6.46	1.355	0.262
	Administrative Accountability Elements	6.52	6.57	7.27	2.964	0.056
	Effect of Accountability Elements on Public Trust	7.14	7.03	7.71	1.184	0.310
	All items of the questionnaire	6.52	6.52	7.20	2.381	0.097

 * The mean difference is significant a 0.05 level

− There is statistical significant differences among the responses' mean of respondents regarding the effect of accountability on public trust, an empirical study on the Palestinian Authorities, due to marital status.

Table (5.22): Independent Samples T-test of the fields and their p-values for marital status

No.	Field	Means		Test Value	Sig.
		Male	**Female**		
	Implementation and Practice of Administrative Accountability	5.95	6.72	-1.920	0.058
1.	Administrative Transparency	5.70	6.17	-1.070	0.287
2.	Efficiency	6.52	6.34	0.520	0.604
3.	Responsiveness	6.59	6.98	-1.022	0.309
4.	Responsibility	7.67	7.77	-0.312	0.755
5.	Integrity	6.95	7.12	-0.391	0.697
6.	Equity	5.93	6.72	-1.803	0.074
	Administrative Accountability Elements	6.61	6.87	-0.973	0.333
	Effect of Accountability Elements on Public Trust	7.03	7.74	-1.950	0.054
	All items of the questionnaire	6.54	6.98	-1.555	0.123

Table (5.22) showed that the p-value (Sig.) is greater than the level of significance α = 0.05 for each field, then there is in significant difference among the respondents toward each field due to marital status. This is mean that the marital status has no effect on each field.

This expected, because the married person has a responsibility should endure towards his family. Non- married person also has to share in burden a part of his family load, especially in the hard conditions Gaza Strip live. So, there is no difference in the response between married and non-married person.

The results agree with (Alsharif, 2013) research that there were no statistical significant differences due to marital status.

− There is statistical significant differences among the responses' mean of respondents regarding the effect of accountability on public trust, an empirical study on the Palestinian Authorities, due to job title.

Table (5.23):ANOVA test of the fields and their p-values for job title

No.	Field	Means			Test Value	Sig.
		Director and more	Head of department	Employee		
	Implementation and Practice of Administrative Accountability	6.12	6.20	6.10	0.021	0.980
1.	Administrative Transparency	7.20	5.83	5.69	2.170	0.119
2.	Efficiency	6.36	6.66	6.46	0.139	0.870
3.	Responsiveness	7.29	7.28	6.51	1.956	0.147
4.	Responsibility	8.54	7.97	7.57	2.044	0.135
5.	Integrity	8.09	7.18	6.87	1.635	0.200
6.	Equity	6.40	5.82	6.13	0.266	0.767
	Administrative Accountability Elements	7.33	6.84	6.58	1.569	0.213
	Effect of Accountability Elements on Public Trust	8.11	7.51	7.05	1.831	0.165
	All items of the questionnaire	7.21	6.81	6.55	1.141	0.323

Table (5.23) showed that the p-value (Sig.) is greater than the level of significance $\alpha = 0.05$ for each field, then there is in significant difference among the respondents toward each field due to job title. This is mean that the job title has no effect on each field.

All employees seek to complete the work assigned to them perfectly in the interest of work and organization; because accountability carry out on all employees equally regardless the job title, so there is no difference in their response

In this regard, the results agreed with (Alhashash, 2014), (Alsharif, 2013), (Alhassan, 2010), (Tarawne&Adayla, 2010) studies, that there were no statistical significant difference due to job title.

Clear from the above that there are no differences in the views of members of the research about its different axes depending on personal and functional characteristics, this means that there is a general trend among members of the research on all the different axes.

Chapter 6
Conclusion and Recommendations

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6.1 Introduction

This chapter provided the main conclusions related to the field work and the appropriate recommendations to address the weaknesses if any related to The Effect of Accountability Elements of public Trust, an empirical study on the Palestinian Authorities.

6.2 Conclusions:

The main objective of this research was to identify to what extent accountability elements influence public trust in the Palestinian Authorities development.

The overall conclusion that can be drawn out of this research is that the public trust in the Palestinian Authorities is affected by accountability elements (Responsiveness, Responsibility, and Equity). Besides, the significant relationship between the Effect of Accountability Elements and Public trust in the Palestinian Authorities is nearly 73%. This indicates that Palestinian Authorities should be aware about the importance of accountability elements because it influences directly the public trust.

The following is a summary of the conclusions that can be drawn from this research based on the research field:

1. The results showed the existence and the knowledge of the concept of accountability among the Palestinian Authority employees. The descending order of all the elements of accountability found that responsibility ranked first, then integrity, responsiveness, efficiency, equity, and transparency in the last rank.
2. Conclusions about Responsiveness field: Responsiveness affects Palestinian Authorities Public Trust by nearly 66.76%.
3. Conclusions about Responsibility: Responsibility affects Palestinian Authorities Public Trust by nearly 76.91%.

4. Conclusions about Equity: Equity affects Palestinian Authorities Public Trust by nearly 61.03%.

5. The research found that There is a significant effect between administrative accountability elements and Public Trust at 5% level.

Other important research conclusions:

1. The research concluded that there are no differences in the response of the research sample, due to the respondent's personal traits (gender, marital status, age, number of work years, qualifications, work place, and job title) respectively

2. A large part of the respondent's responses was derived from personal factor more than functional factor, for example, in the respondents' responses to the subject of equity.

6.3 Recommendations:

The researcher proposed the following recommendations based on the findings of the research:

1. Promote awareness among employees in the surveyed authorities about the concept of accountability and its importance, objectives and positives, in order to eliminate the fear of accountability and confirm that it is not a way to punish the employee's, but it is a mean to continuously improve and increase trust in the provided service.

2. To continue the managerial development efforts in the surveyed authorities, in addition to the continuous revision of the accountability mechanisms used in those authorities.

3. The need to spread the concept (of transparency, responsiveness, efficiency, responsibility, integrity, equality) as they have a positive role in providing basic conditions and requirements for improving the level of accountability.

4. The need to provide a set of standards and performance indicators used in the accountability process.

5. Ensure clarity of the rules and regulations and access to all employees smoothly.

6. Take advantage of the feedback received either from the employers or citizens in the simplification of work procedures.

7. Fairness in employee's treatment, and non-discrimination among them for any reason.

8. The development of clear job description so that the employees know the behaviors that put them accountable, to limit the repetition of mistakes and lead to work excellence.

6.3 Proposed future studies:

1. Study the impact of the elements of accountability to the reduction of administrative corruption.
2. The impact of the exercise elements of accountability in the management development and quality performance
3. The effect of the elements on the accountability of public trust from the point of view of the public.
4. The moderation effects of leadership on public trust.

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Appendix

Appendix

Appendix (1): List of Referees

No.	Referee Name	Job Title	Place of Work
1.	Dr. Sami Abu El Rous	Assistant Professor	Islamic University of Gaza
2.	Dr. Yossef Bahar	Associate Professor	Islamic University of Gaza
3.	Dr. Yaser AlShorafa	Assistant Professor	Islamic University of Gaza
4.	Dr. Mohammed El Madhoun	Assistant Professor	Management and Politics Academy
5.	Dr. Mohammed Fares	Associate Professor	Al Azhar University
6.	Dr. Wafeq Al Agha	Assistant Professor	Al Azhar University
7.	Dr. Alaa- Eldin AlSayyed	Assistant Professor	Al- Aqsa University

Appendix (2): List of Abbreviations

No.	Abbreviation	
1.	P.N.A	Palestinian National Authority.
2.	GIS	Geographic Information System.
3.	WASH	Water, Sanitation and Hygiene.

Appendix (3)

Table (6.1) : Correlation coefficient of each item of " Implementation and ractice of Administrative Accountability " and the total of this field

No.	Item	Pearson Correlation Coefficient	P-Value (Sig.)
1.	There is a clear mechanism for accountability in the authority .	.595	0.000*
2.	The accountability mechanism is declared among staff in the authority.	.593	0.000*
3.	The accountability mechanism in the authority allows review and monitoring.	.763	0.000*
4.	The regulations, systems, and laws are implemented on all impartially.	.581	0.000*
5.	The administrative accountability procedures are implemented honestly in the authority.	.720	0.000*
6.	The administrative accountability is implemented in the authority based on trusted information.	.815	0.000*
7.	The administrative accountability mechanisms focus on enhancement of the staff feeling responsibility	.677	0.000*
8.	The workers in the authority realize the rules required and the consequences of breaking them.	.710	0.000*
9.	The punishment on the employee varies according to the type and nature of breaking the rules.	.682	0.000*
10.	The rules are totally clear (not subject to interpretation)	.771	0.000*
11.	The rules are complementary (connected)	.773	0.000*
12.	The employee is introduced to accountability systems.	.734	0.000*
13.	There are protective procedures to avoid violations to rules.	.457	0.002*

* Correlation is significant at the 0.05 level

Table (6.1) clarifies the correlation coefficient for each item of the " Administrative Transparency " and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at α = 0.05, so it can be said that the items of this field are consistent and valid to be measure what it was set for.

Table (6.2): Correlation coefficient of each item of " Administrative Transparency " and the total of this field

No.	Item	Pearson Correlation Coefficient	P-Value (Sig.)
1.	The administration follows the policy of not to hide information from workers in the authority.	.801	0.000*
2.	The administration communicates with workers through open multidirectional communication channels.	.797	0.000*
3.	The administration accepts notes and suggestions from members in the authority	.847	0.000*
4.	The administration follows clarity policy in practicing its work and complies with accountability.	.832	0.000*
5.	There is trust and reliability between the administration and members in the authority.	.813	0.000*
6.	The administration implements accountability system effectively and in public.	.854	0.000*
7.	The administration believes in the right of the external community to monitor the performance of the authority.	.700	0.000*

* Correlation is significant at the 0.05 level

Table (6.2) clarifies the correlation coefficient for each item of the " Efficiency " and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at α = 0.05, so it can be said that the items of this field are consistent and valid to be measure what it was set for.

Table (6.3) : Correlation coefficient of each item of " Efficiency " and the total of this field

No.	Item	Pearson Correlation Coefficient	P-Value (Sig.)
1.	The employees have skills and knowledge that matches the requirements of their jobs.	.655	0.000*
2.	The employees have enough information to do their tasks completely.	.782	0.000*
3.	The knowledge and experiences of the workers are kept in a database to get back to it when needed.	.617	0.000*
4.	The employee can provide new knowledge and skills to the authority.	.862	0.000*
5.	The workers can acquire knowledge quickly and use it through to implement work with a high quality.	.768	0.000*
6.	The workers have intellectual skills, having a comprehensive view of the organization, connecting parts of the subject together to perform their tasks.	.775	0.000*

No.	Item	Pearson Correlation Coefficient	P-Value (Sig.)
7.	The authority utilizes skills and abilities of workers use it in all the services provided.	.530	0.000*
8.	Workers develop their abilities and skills constantly according to work requirements.	.676	0.000*

* Correlation is significant at the 0.05 level

Table (6.3) clarifies the correlation coefficient for each item of the " Responsiveness " and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at α = 0.05, so it can be said that the items of this field are consistent and valid to be measure what it was set for.

Table (6.4) : Correlation coefficient of each item of " Responsiveness " and the total of this field

No.	Item	Pearson Correlation Coefficient	P-Value (Sig.)
1.	Workers in the authority explain to clients how services are provided accurately.	.676	0.000*
2.	Workers in the authority are ready to respond to the needs of the clients immediately.	.847	0.000*
3.	Workers in the authority would always like to provide assistance to people.	.883	0.000*
4.	People don't wait long time to receive the service	.771	0.000*
5.	The procedures are simplified in a way to allow finishing the work without complications.	.866	0.000*
6.	The authority provides clear and easy to use forms for work.	.875	0.000*
7.	The rules and systems of the authority facilitate accomplishing work.	.862	0.000*

* Correlation is significant at the 0.05 level

Table (6.4) clarifies the correlation coefficient for each item of the " Responsibility " and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at α = 0.05, so it can be said that the items of this field are consistent and valid to be measure what it was set for.

Table (6.5): Correlation coefficient of each item of " Responsibility " and the total of this field

No.	Item	Pearson Correlation Coefficient	P-Value (Sig.)
1.	Workers believe that responsibility is part of practical life.	.727	0.000*
2.	When I have an assignment, I finish it at the assigned time.	.831	0.000*
3.	I put a plan for the required work and the long term and short term objectives I have.	.733	0.000*
4.	The employee doesn't pretend to have work load to avoid taking responsibility.	.493	0.000*
5.	I prefer taking responsibility than enjoying my time doing anything else.	.658	0.000*
6.	I take responsibility for the work I am performing.	.723	0.000*
7.	I am always totally reliable.	.806	0.000*
8.	I avoid making mistakes related to work.	.854	0.000*
9.	I make sure to perform work according to the general plan of the authority.	.816	0.000*

* Correlation is significant at the 0.05 level

Table (6.5) clarifies the correlation coefficient for each item of the " Integrity " and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at $\alpha = 0.05$, so it can be said that the items of this field are consistent and valid to be measure what it was set for.

Table (6.6): Correlation coefficient of each item of " Integrity " and the total of this field

No.	Item	Pearson Correlation Coefficient	P-Value (Sig.)
1.	A person may lie or deceive in order to succeed.	.574	0.000*
2.	People who do not cheat or lie are less successful than others.	.600	0.000*
3.	The values and behaviors I followed when I was young are the same I am following now.	.456	0.000*
4.	I lie to my clients and hide important information from them.	.506	0.000*
5.	I use the internet for more than 30 minutes for personal reasons during work hours.	.648	0.000*

* Correlation is significant at the 0.05 level

Table (6.6) clarifies the correlation coefficient for each item of the " Equity " and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at α = 0.05, so it can be said that the items of this field are consistent and valid to be measure what it was set for.

Table (6.7) : Correlation coefficient of each item of " Equity " and the total of this field

No.	Item	Pearson Correlation Coefficient	P-Value (Sig.)
1.	I am satisfied with justice and equity in promotion and other chances.	.781	0.000*
2.	I feel equality if I consider the responsibilities I have.	.790	0.000*
3.	The administration rewards me equally if they consider my scientific level and training.	.757	0.000*
4.	My boss cares about treating me equally.	.805	0.000*
5.	When my direct responsible takes a decision on my work he gives acceptable clarification and justification on it.	.798	0.000*
6.	I treat all people equally.	.415	0.000*

* Correlation is significant at the 0.05 level

Table (6.7) clarifies the correlation coefficient for each item of the " Effect of Accountability Elements on Public Trust " and the total of the field. The p-values (Sig.) are less than 0.05, so the correlation coefficients of this field are significant at α = 0.05, so it can be said that the items of this field are consistent and valid to be measure what it was set for.

Table (6.8): Correlation coefficient of each item of " Effect of Accountability Elements on Public Trust " and the total of this field

No.	Item	Pearson Correlation Coefficient	P-Value (Sig.)
1.	The behavior of employees in the authority gives people a sense of trust.	.675	0.000*
2.	A citizen feels trust when dealing with employees in the authority.	.785	0.000*
3.	Accountability increases the degree of public trust in services provided by the authority.	.826	0.000*
4.	There is trust and credibility between the administration and workers.	.809	0.000*
5.	There is trust and credibility between the administration and workers and external public.	.821	0.000*

No.	Item	Pearson Correlation Coefficient	P-Value (Sig.)
6.	When administrative transparency increases, the level of trust in the services provided by the authority increases.	.815	0.000*
7.	There is a direct relationship between the qualification of the employee and the level of public trust in the services provided.	.836	0.000*
8.	Workers in the authority have enough knowledge to answer questions and inquiries of people which increases public trust in what is provided to the public.	.818	0.000*
9.	The more the employee has a sense of responsibility, the more the level of public trust in what is provided increases.	.823	0.000*
10.	The more the level of equality in dealing with people increases, trust in what is provided increases.	.746	0.000*

* Correlation is significant at the 0.05 level

Appendix(4): Questionnaire

The Islamic University Gaza

Higher Education Deanship

Faculty of Commerce

Department of Business dministration

الجامعة الإسلامية – غزة

عمادة الدراسات العليا

كلية التجارة

قسم إدارة الأعمال

Dear Sir/ Madame,
Greetings

Within the frame work of Master's thesis, the researcher is conducting a study entitled "The Effect of Accountability on Public Trust, an empirical Study on the Palestinian Authorities". This subject has been selected because it is important to support the principle of administrative accountability as one of the modern administrative inputs intended to be pursued to promote the outputs of the Palestinian authorities, and to serve as a supplementary academic research in order to obtain Masters Degree in Business Administration from the Islamic University in Gaza.

Provision of accurate and objective information will lead to better assessment of the subject of the study and it will therefore lead to the advantage for our organizations and community. This information will be dealt with total confidentiality and it will be used for scientific research purposes only**.**

Thanking you

 Researcher
Alaa Mohammed AbuHasanein

Part One: Demograghic Information

Sex	male ().	female ()
Age	20- less than 30 years ()	() 30- less than 40 years
	() 40- less than 50 years	() over 50 years
Qualification	() diploma or less	() bachelor
	() masters	() PhD
No. work years	() less than 5 years	() 5- less than 10 years
	() 10- less than 15 years	() over 15 years
Marital status	() married	() single
	() other	
Work place	() water authority	() land authority
	() environment quality authority	() energy authority
Job title	() prime minister	() general director
	() director	() head of department
	() employee	

Part Two: Implementation and Practice of Administrative Accountability in the Palestinian Authorities .

Note: please assess the factors affecting implementation of administrative accountability, the assessment is between (1-10), note that the value 10 is the most agreement and effect and the value (1) is the lease effect and agreement.

Accountability is the obligation of an individual or organization to account for its activities, accept responsibility for them, and to disclose the results in a transparent manner.

No.	Item	(1-10)
.1	There is a clear mechanism for accountability in the authority .	
.2	The accountability mechanism is declared among staff in the authority.	
.3	The accountability mechanism in the authority allows review and monitoring.	
.4	The regulations, systems, and laws are implemented on all impartially.	
.5	The administrative accountability procedures are implemented honestly in the authority.	
.6	The administrative accountability is implemented in the authority based on trusted information.	
.7	The administrative accountability mechanisms focus on enhancement of the staff feeling responsibility	
.8	The workers in the authority realize the rules required and the consequences of breaking them.	

No.	Item	(1-10)
.9	The punishment on the employee varies according to the type and nature of breaking the rules.	
.10	The rules are totally clear (not subject to interpretation)	
.11	The rules are complementary (connected)	
.12	The employee is introduced to accountability systems.	
.13	There are protective procedures to avoid violations to rules.	

Part Three: Administrative Accountability Elements

Note: please assess the factors affecting implementation of administrative accountability, the assessment is between (1-10), note that the value 10 is the most agreement and effect and the value (1) is the lease effect and agreement.

1. Administrative Transparency:

No.	Item	(1-10)
.1	The administration follows the policy of not to hide information from workers in the authority.	
.2	The administration communicates with workers through open multidirectional communication channels.	
.3	The administration accepts notes and suggestions from members in the authority	
.4	The administration follows clarity policy in practicing its work and complies with accountability.	
.5	There is trust and reliability between the administration and members in the authority.	
.6	The administration implements accountability system effectively and in public.	
.7	The administration believes in the right of the external community to monitor the performance of the authority.	

2. Efficiency:

No.	Item	(1-10)
.1	The employees have skills and knowledge that matches the requirements of their jobs.	
.2	The employees have enough information to do their tasks completely.	
.3	The knowledge and experiences of the workers are kept in a database to get back to it when needed.	
.4	The employee can provide new knowledge and skills to the authority.	
.5	The workers can acquire knowledge quickly and use it through to implement work with a high quality.	
.6	The workers have intellectual skills, having a comprehensive view of the organization, connecting parts of the subject together to perform their tasks.	
.7	The authority utilizes skills and abilities of workers use it in all the services provided.	
.8	Workers develop their abilities and skills constantly according to work requirements.	

3. Responsiveness:

No.	Item	(1-10)
1.	Workers in the authority explain to clients how services are provided accurately.	
2.	are ready to respond to the needs of Workers in the authority the clients immediately.	
3.	Workers in the authority would always like to provide assistance to people.	
4.	People don't wait long time to receive the service	
5.	The procedures are simplified in a way to allow finishing the work without complications.	
6.	The authority provides clear and easy to use forms for work.	
7.	The rules and systems of the authority facilitate accomplishing work.	

4. Responsibility:

No.	Item	(1-10)
1.	Workers believe that responsibility is part of practical life.	
2.	When I have an assignment, I finish it at the assigned time.	
3.	I put a plan for the required work and the long term and short term objectives I have.	
4.	The employee doesn't pretend to have work load to avoid taking responsibility.	
5.	I prefer taking responsibility than enjoying my time doing anything else.	
6.	I take responsibility for the work I am performing.	
7.	I am always totally reliable.	
8.	I avoid making mistakes related to work.	
9.	I make sure to perform work according to the general plan of the authority.	

5. Integrity:

No.	Item	(1-10)
1.	A person may lie or deceive in order to succeed.	
2.	People who do not cheat or lie are less successful than others.	
3.	I am totally satisfied with my ethics and character.	
4.	The values and behaviors I followed when I was young are the same I am following now.	
5.	I don't hide or change important information when communicating with my boss.	
6.	I lie to my clients and hide important information from them.	
7.	I use the internet for more than 30 minutes for personal reasons during work hours.	

6. Equity:

No.	Item	(1-10)
1.	I am satisfied with justice and equity in promotion and other chances.	
2.	I feel equality if I consider the responsibilities I have.	
3.	The administration rewards me equally if they consider my scientific level and training.	
4.	My boss cares about treating me equally.	
5.	When my direct responsible takes a decision on my work he gives acceptable clarification and justification on it.	
6.	I treat all people equally.	

Part Four: Effect of Accountability Elements on Public Trust

Note: please assess the factors affecting implementation of administrative accountability, the assessment is between (1-10), note that the value 10 is the most agreement and effect and the value (1) is the lease effect and agreement.

No.	Item	(1-10)
1.	The behavior of employees in the authority gives people a sense of trust.	
2.	A citizen feels trust when dealing with employees in the authority.	
3.	Accountability increases the degree of public trust in services provided by the authority.	
4.	There is trust and credibility between the administration and workers.	
5.	There is trust and credibility between the administration and workers and external public.	
6.	When administrative transparency increases, the level of trust in the services provided by the authority increases.	
7.	There is a direct relationship between the qualification of the employee and the level of public trust in the services provided.	
8.	Workers in the authority have enough knowledge to answer questions and inquiries of people which increases public trust in what is provided to the public.	
9.	The more the employee has a sense of responsibility, the more the level of public trust in what is provided increases.	
10.	The more the level of equality in dealing with people increases, trust in what is provided increases.	

Thank you
With Appreciation

Appendix(5): Questionnaire Arabic

<div dir="ltr">

The Islamic University Gaza

Higher Education Deanship

Faculty of Commerce

Department of Business dministration

</div>

الجامعة الإسلامية – غزة

عمادة الدراسات العليا

كلية التجارة

قسم إدارة الأعمال

الأخ الكريم ،،، الأخت الكريمة ،،،
السلام عليكم ورحمة الله وبركاته...

في إطار بحث الماجستير تقوم الباحثة بدراسة" **تأثير عناصر المساءلة على ثقة الجمهور، دراسة تطبيقية على السلطات الفلسطينية** "، نظراً لأهمية دعم مبدأ المساءلة الإدارية كمدخل من المداخل الإدارية الحديثة التي يؤمل في انتهاجها الرقي بمخرجات السلطات الفلسطينية، وذلك كبحث أكاديمي تكميلي لنيل درجة الماجستير في إدارة الأعمال بالجامعة الإسلامية بغزة .

إن حرصكم على تقديم المعلومات الكافية بدقة وموضوعية سيؤدي إلى تقييم أفضل لموضوع الدراسة مما سيعود بالنفع والخير لما فيه مصلحة مؤسساتنا و المجتمع بإذن الله، علماً بأن هذه البيانات يراعى فيها السرية التامة وستستخدم لأغراض البحث العملي فقط.

شاكرين لكم حسن تعاونكم،،،
وتفضلوا بقبول فائق الاحترام ،،،

الباحثة:
الاء محمد أبو حسنين

الجزء الأول: البيانات الشخصية

الجنس	() ذكر .	() أنثى
العمر	() 20 – أقل من 30 سنة	() 30 – أقل من 40 سنة
	() 40 – أقل من 50 سنة	() 50 سنة فأكثر
المؤهل العلمي	() دبلوم فما أقل	() بكالوريوس
	() ماجستير	() دكتوراة
عدد سنوات العمل	() أقل من 5 سنوات	() 5- أقل من 10 سنوات
	() 10 -أقل من 15 سنة	() 15 سنة فأكثر
الحالة الإجتماعية	()متزوج	()أعزب
	() غير ذلك	
مكان العمل	() سلطة المياه	() سلطة الأراضي
	() سلطة جودة البيئة	() سلطة الطاقة
الوظيفة	() وكيل وزارة	() مدير عام
	() مدير	() رئيس قسم
	() موظف	

الجزء الثاني: واقع تطبيق وممارسة المساءلة الإدارية في السلطات الفلسطينية

ملاحظة: الرجاء القيام بتقييم العوامل المؤثرة في تطبيق المساءلة الإدارية، بحيث يكون التقييم من (1-10)، **علما بأن القيمة (10) تعتبر الأكثر موافقة وتأثيراً، والقيمة (1) تعتبر الأقل موافقة وتأثيراً.**

المساءلة تعني أن الأفراد والمنظمات المكلفون بأداء أفعال وأنشطة يتم تحميلهم المسؤولية واستجوابهم على على أدائهم وإنجازهم للواجبات التي يتوجب عليهم انجازها، ويتم الحكم على هذه المسؤولية أو قياسها من خلال معايير واضحة ومعلنة.

م	البند	(1-10)
1.	يوجد آلية واحدة واضحة للمساءلة الإدارية في السلطة	
2.	يتم إعلان آليات المساءلة في السلطة لجميع الموظفين	
3.	تسمح آليات المساءلة الإدارية في السلطة بالمراقبة والمراجعة في أي وقت	
4.	تطبق القوانين والأنظمة والتعليمات على الجميع دون تمييز.	
5.	تتم إجراءات المساءلة الإدارية في السلطة بنزاهة.	
6.	تتم المساءلة الإدارية في السلطة بناء على معلومات موثوقة.	
7.	تركز آليات المساءلة الإدارية على تعزيز المسؤولية في نفوس الموظفين	
8	يدرك العاملون في السلطة القواعد المطلوب الإلتزام بها وعواقب مخالفتها.	
9.	تتدرج العقوبة المفروضة على الموظف المخالف تبعاً لطبيعة المخالفة ونوعها.	
10	تمتاز القوانين بالوضوح التام (غير قابلة للتأويل)	
11.	تمتاز القوانين بأنها مكملة لبعضها البعض (مترابطة)	
12.	يتم تعريف الموظفين بأنظمة المساءلة.	
13.	هنالك اجراءات وقائية للحد من ارتكاب المخالفات.	

الجزء الثالث: عناصر المساءلة الإدارية

ملاحظة: الرجاء القيام بتقييم العوامل المؤثرة في تطبيق المساءلة الإدارية، بحيث يكون التقييم من (1-10)، علما بأن القيمة (10) تعتبر الأكثر موافقة وتأثيراً، والقيمة (1) تعتبر الأقل موافقة وتأثيراً.

1. الشفافية الإدارية:

(1-10)	البند	م
	تمارس الإدارة سياسة عدم إخفاء المعلومات عن العاملين في السلطة.	1.
	يتم تواصل الإدارة مع العاملين من خلال قنوات إتصال مفتوحة ومتعددة الإتجاهات.	2.
	تتقبل الإدارة الملاحظات والإقتراحات الصادرة من أفراد السلطة.	3.
	تنتهج الإدارة سياسة الوضوح والمكاشفة في ممارسة أعمالها مع خضوعها للمساءلة.	4.
	تتوافر المصداقية والثقة بين الإدارة وأفراد السلطة.	5.
	تنفذ الإدارة نظام المساءلة بفعالية وعلنية.	6.
	تؤمن الإدارة بحق المجتمع الخارجي في مراقبة أداء السلطة.	7.

2. الكفاءة:

(1-10)	البند	م
	يمتلك الموظفون معارف ومهارات تتلاءم مع متطلبات الوظيفة	1.
	يتوفر لدى العاملين المعرفة الكافية للقيام بالمهام الوظيفية الموكلة إليهم على أكمل وجه.	2.
	تدون المعارف والتجارب التي يقوم بها العاملون وتحفظ في قواعد بيانات للرجوع إليها عند الحاجة.	3.
	يستطيع الموظف تقديم معارف ومهارات وخبرات جديدة للسلطة.	4.
	يستطيع العاملون إكتساب المعرفة بسرعة والعمل على إستثمارها من خلال تنفيذ العمل بجودة عالية.	5.
	يتوفر لدى العاملين مهارات فكرية كالقدرة على الرؤية الشمولية للمنظمة وربط أجزاء الموضوع ببعضها للقيام بالمهام الوظيفية الموكلة إليهم.	6.
	تقوم السلطة بإستثمار المهارات والقدرات المتوفرة لدى العاملين ووضعها قيد الإستخدام في كل الخدمات المقدمة من قبلها.	7.
	يقوم العاملون بالتطوير المستمر لقدراتهم ومهاراتهم وفقاً لمتطلبات العمل.	8.

3. قوة الإستجابة:

(1-10)	البند	م
	يوضح العاملون في السلطة للمراجعين بدقة كيفية تنفيذ الخدمة	1.
	العاملون في السلطة على استعداد لتلبية طلبات المراجعين فوراً.	2.
	العاملون في السلطة يرغبون دوما بتقديم المساعدة للمواطنين.	3.
	لا ينتظر المواطنون وقتاً طويلاً للحصول على الخدمة.	4.
	يتم تبسيط الإجراءات بصورة تسمح بإنهاء المعاملات دون تعقيد.	5.
	توفر السلطة نماذج للمعاملات واضحة وسهلة الإستخدام.	6.
	تسهل القوانين والأنظمة الموجودة في السلطة إنجاز المعاملات.	7.

4.المسؤولية:

م	البند	(1-10)
1.	يؤمن العاملون أن المسؤولية هي جزء من الحياة العملية.	
2.	إذا وكلت لي أي مهمة فإني أنهيها في الوقت المحدد لها.	
3.	أضع خطة للقيام بالأعمال المطلوبة أو الأهداف التي أنوي تحقيقها على المدى القريب والبعيد.	
4.	لا يقوم الموظف بإختلاق الأعباء تجنباً لتحمل المسؤولية.	
5.	أفضل تحمل المسؤولية على الإستمتاع بوقتي في أي شيء آخر.	
6.	أتحمل مسؤولية الأعمال التي قمت بأدائها.	
7.	يمكن الإعتماد علي بصورة كاملة ودائمة.	
8	أتجنب إرتكاب أخطاء لها صلة بالعمل.	
9.	أحرص على إنجاز الأعمال وفق الخطة العامة للسلطة.	

5. النزاهة:

م	البند	(1-10)
1.	من أجل النجاح يمكن للشخص أن يكذب أو يخادع	
2.	الاشخاص الذين لا يمارسون الكذب والخداع هم الأقل نجاحا من غيرهم	
3.	أنا راض تماماً عن أخلاقي وشخصيتي.	
4.	القيم والسلوك التي سلكتها في الصغر، هي نفسها التي أسير عليها حالياً.	
5.	لا أخفي أو أغير بعض المعلومات المهمة عند التواصل مع مديري.	
6.	أكذب على المراجعين الذين أتعامل معهم وأخفى معلومات مهمة عنهم.	
7.	أستخدم الإنترنت لأكثر من 30 دقيقة لأسباب شخصية خلال وقت العمل.	

6. المساواة:

م	البند	(1-10)
1.	أنا راض عن العدل والمساواة في الترقيات والفرص الأخرى.	
2.	أشعر بمساواة إذا ما أخذت بالإعتبار مسؤوليات العمل الملقاة على عاتقي	
3.	الإدارة تكافئني بعدل ومساواة إذا ما أخذت بالإعتبار التحصيل العلمي والتدريب الحاصل عليه.	
4.	يهتم رئيسي المباشر بمعاملتي بعدل ومساواة.	
5.	عندما يتخذ رئيسي المباشر أي قرار حول عملي فإنه بقدم التوضيحات المعقولة والمبررة حول ذلك.	
6.	أعامل جميع المواطنين بعدل ومساواة.	

ملاحظة: الرجاء تقييم العوامل المؤثرة في تطبيق المساءلة الإدارية، بحيث يكون التقييم من (1-10)، علما بأن القيمة (10) تعتبر الأكثر موافقة وتأثيراً، والقيمة (1) تعتبر الأقل موافقة وتأثيراً.

م	البند	(1-10)
1.	يغرس سلوك الموظفين في السلطة الثقة في نفوس المواطنين	
2.	يشعر المواطن بالثقة عند تعامله مع العاملين في السلطة.	
3.	تزيد المساءلة من درجة ثقة الجمهور في الخدمة المقدمة من قبل السلطة.	
4.	تتوفر المصداقية والثقة بين الإدارة والعاملين.	
5.	تتوفر المصداقية والثقة بين الإدارة والعاملين والجمهور الخارجي.	
6.	كلما زادت درجة الشفافية الإدارية تزداد درجة الثقة في الخدمة المقدمة من قبل السلطة	
7.	هناك علاقة طردية بين درجة كفاءة الموظف ودرجة ثقة الجمهور فيما يقدم من خدمات.	
8.	يمتلك العاملون في السلطة المعرفة الكافية للإجابة عن أسئلة المواطنين واستفساراتهم مما يزيد الثقة فيما يقدمونه للجمهور.	
9.	كلما زاد شعور المسؤولية لدى الموظف زادت درجة ثقة المواطنين بما يقدمه من خدمات.	
10.	كلما زادت درجة المساواة في التعامل بين المواطنين زادت الثقة في الخدمات المقدمة	

تم بحمد الله ..
مع خالص الشكر والتقدير لسيادتكم..

Appendix(6): تسهيل مهمة باحث

الجامعة الإسلامية – غزة
The Islamic University - Gaza

مكتب نائب الرئيس للبحث العلمي والدراسات العليا

هاتف داخلي 1150

الرقم .... ج س غ/35/
Ref 2016/07/23
التاريخ .... Date

الأخوة الأفاضل/ سلطة الأراضي

حفظهم الله،،،

السلام عليكم ورحمة الله وبركاته،،

الموضوع/ تسهيل مهمة طالبة ماجستير

تهـديكم شــئون البحـث العلمـي والدراســات العليـا أعطـر تحياتهـا، ونرجـو التكـريم بمساعدة الطالبـة/ الاء محمـد شـحده أبـو حسـنين، بـرقم جـامعي 220130081 المسـجلة في برنامج الماجستير بكلية التجـارة تخصص إدارة الأعمـال فـي تطبيق أدوات دراستها والحصول على المعلومات، لمساعدتها في اعداد رسالة الماجستير والتي بعنوان:

تأثير عناصر المساءلة على ثقة الجمهور – دراسة حالة مؤسسات السلطة الفلسطينية

The Effect of Accountability Elements on Public Trust
An Empirical Study on the Palestinian Authorities

والله ولي التوفيق،،،

نائب الرئيس لشئون البحث العلمي والدراسات العليا

أ.د. عبدالرؤوف على المناعمة

صورة إلى:-
❖ الملف.

الجامعة الإسلامية – غزة
The Islamic University - Gaza

مكتب نائب الرئيس للبحث العلمي والدراسات العليا

هاتف داخلي 1150

الرقم .... ج س غ/35/
Ref ....

التاريخ 2016/07/23
Date ....

الأخوة الأفاضل/ سلطة المياه   حفظهم الله،،،

السلام عليكم ورحمة الله وبركاته،

الموضوع/ تسهيل مهمة طالبة ماجستير

تهديكم شئون البحث العلمي والدراسات العليا أعطر تحياتها، ونرجو التكريم بمساعدة الطالبة/ **الاء محمد شحده أبو حسنين**، برقم جامعي 220130081 المسجلة في برنامج الماجستير بكلية التجارة تخصص **إدارة الأعمال** في تطبيق أدوات دراستها والحصول على المعلومات، لمساعدتها في اعداد رسالة الماجستير والتي بعنوان:

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أ.د. عبدالرؤوف على المناعمة

صورة إلى:-
❖ الملف.