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The Impact of Personal Variables of UNRWA School Principals on the Estimated Degree of Intelligent Accountability Practice

Mohammed O. Alagha*, Heba W. Aldahouk

Dept. of Foundations of Education, College of Education, Islamic University of Gaza, Gaza, Palestine

Abstract

This study aimed to investigate the effect of gender, educational qualification, and years of service of school principals on their estimation of Intelligent Accountability practices. The study sample consisted of (236) principals, (119 Male, 117 Female). The authors used a questionnaire which consisted of (57) items distributed on six domains: Mutual trust, Responsibility and Participation, Quality of education, Comprehensive assessment and diversity of Performance Indicators, Effective Feedback ,and Motivation and Enthusiasm. The study findings showed that: There were no statistically significant differences at the level ($\alpha \leq 0.05$) between the mean estimates of UNRWA School Principals in Gaza Governorate to practice degree of intelligent accountability attributed to variable of Gender (Male, Female), and to variable of educational qualification (Bachelor, Postgraduate). Meanwhile, there were statistically significant differences attributed to variable of years of service (less than 5 years, from 5-10 years, more than 10 years) in two areas (Effective Feedback, Motivation and Enthusiasm) and in the total degree in favor of less than 5 years.

Keywords

Personal Variables, Intelligent Accountability, UNRWA, School Principals

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1. Introduction

Any improvement process should start first with a review and evaluation process of the current practices. It also requires identifying the impact of the early stages in the planning process, where the planning process is based on clear and consistent standards of accountability. Thus accountability is a step forward in thinking and planning to work, in order to ensure the continuous improvement and the finest educational quality.

Recently, the educational quality has become a key requirement in The United Nations Relief and Work Agency (UNRWA) schools. in order to meet this goal it has to provide constantly evolving educational service; for the preparation of Palestinian refugees children to compete in the labour markets, and as a commitment to its educational responsibilities towards them, it provides educational services in the light of the best available resources, which requires UNRWA to improve the quality of educational services (Tarkhan, 2009: 6).

Therefore Accountability establishes the goals which the public can understand and believe in; it provides feedback to the public so they can see the benefits of their investment; and because it causes the system to address its weaknesses, it creates continuous improvement which encourages the public to keep faith (Barber, 2004: 10-12).

So it has become necessary to apply the concept of accountability at all educational levels, first from school and its principals, teachers, and stakeholders, and finally to the Ministry of Education, its Director and staff; so that it

* Corresponding author
E-mail address: magha@iugaza.edu.ps (M. O. Alagha), Heba.dahouk@hotmail.com (H. W. Aldahouk)

accesses the major objectives of accountability (Battah, 2006: 27).

Accountability in any system must be accompanied with assessment which works to determine what could be made for success and progress, it may be external or internal. The internal accountability or self-accountability promotes personal characteristics, and creative thinking; to improve the teaching activities practiced by the teacher or educator, and thus improve the educational inputs, processes and outputs (Ayesh, 2009: 193).

Thereby, intelligent accountability uses multiple forms of evidence to analyse performance and develop appropriate improvement strategies based on the evidence of what works. The primary focus in this regard must be to improve instruction and provide teachers with the assessment data and feedback that enables them to design and implement teaching strategies matched to the specific needs of each and every learner in their class (CEOM, 2009: 3).

Intelligent accountability achieves a 'dynamic balance' between meeting the need for accountability and increasing educational quality, and then explain how principals can use the standards and performance data to make appropriate decisions; to reach the desired goals of learning (Slater, 2013: 29).

2. Literature Review

Intelligent accountability in essence involves building cumulative capacity and responsibility that is both internally held and externally reinforced. So Accountability is needed in order to reassure the public that the system is in good hands and progressing well; it is also needed to help implementers know how well they are doing while providing the feedback and help to do even better.

Here Accountability means that someone in charge is taking responsibility for a particular outcome or result (Dealy, 2007: 21).

Also, the concept of accountability has been reported in the literature in many meanings such as: responsibility, or the obligation to interpret the tasks assigned to the individual, and educational accountability which means that schools are held accountable for the educational findings which is "student learning" (Al-Emari, 2011: 8).

Accountability also means "individual responsibility for achieving specific outcomes according to specific standards and regulations, and in the case of any defect in any of these items, it has to answer the expected question (Why did it happen?) (Okhuarashidh, 2006: 36).

As well, accountability is based on performance evaluation process at all levels, starting with the student and teacher, the school, the local department of education and ends with the educational system, in order to reform the system, also it is an essential mechanism for educational change, and is concerned with its all aspects (Al-Emari, 2004: 3).

In the other hand, the purpose of accountability is to improve, modify or develop performance; accountability also includes specific criteria to follow-up workers' behaviour, in order to improve the educational system components: inputs, processes, and outputs (Ayesh, 2009: 18).

While some researchers like Lashway showed that traditional accountability takes care of outputs, others showed that negative accountability force workers to follow the rules of the system by making the punishment always in their minds, in the other hand the positive accountability promotes the behaviour of workers by motivation, if coordinated with the organization's rules (Battah, 2006: 23).

The idea of 'intelligent accountability' came to the attention of educators when O'nora O'Neill (2002) Reith Lectures on 'A Question of Trust' explored the negative effects of the accountability culture. O'Neill (2002) argued that: The new accountability is widely experienced not just as changing... but distorting the proper aims of professional practice and indeed as damaging professional pride and integrity. She suggested that if we want greater accountability without damaging professional performance we need Intelligent Accountability, and this requires "more attention to good governance and fewer fantasies about total control". (Cowie et al, 2007: 30-31).

Intelligent accountability is defined as "supportive method for teachers and educators to build trust, motivate them to carry out their responsibilities and encourage them to professionalism, also provide them with feedback for the common understanding and enthusiasm, and the trend towards teamwork" (Al-Ameer and Al-Awamleh, 2011: 62.63).

In addition to that, intelligent accountability incorporates the notion that people respond better with incentives, meaning they avoid risks, and are more prepared when they have access to information about how their behaviour is compared to other (Lopez, 2010: 4).

Where Intelligent Accountability is a modern principle in administrative transactions, based on smart diplomatic confrontation to notice mistakes committed by others without tension and rejection, so the school principal who practice Intelligent Accountability observes low-performance and gives feedback in a way that makes the teacher acknowledge the errors, and not to repeat such mistakes according to professional and moral obligation, and administrative

accountability, which could harm those who insist on committing intentional or unintentional errors (Ayesh, 2009: 35-36.)

So intelligent accountability is focusing on growth, and is related to common core academic standards and educational and social quality standards (Vanderploeg, 2013: 3).

Improving the quality of teaching and learning throughout the system is done by building capacity and providing flexibility at the front line, backed by an intelligent accountability framework and by targeted intervention to deal with underperformance (SHA, 2003: 8).

An intelligent accountability that respects professionals in schools is achievable, If inspections mutate in the form proposed then the organization must take responsibility for its reputation and the reality of what inspections impose on schools; it must ensure the development of a proper professional dialogue and support for training and development. And it must have no lesser ambition than to improve the inspection experience for staff in schools, and ultimately contribute to a better education for all young people. Also, school inspection is not the answer to school quality, But while it continues, it's better to positively transform the inspection experience to support improvement across the education system. (Bousted, 2012: 9,10).

So intelligent accountability system should ensure that the accountability constraints are unlocked and that creativity is not stifled, and in order to effect improvement and ensure consistency there needs to be an all-encompassing self-evaluation and improvement planning tool that influences the ethos and culture of the organization (Hodgson, 2011: 18).

In doing an intelligent accountability job well, an elected board maintains a focus on progress rather than control. Effective boards establish mechanisms for gathering and reviewing appropriate evidence to determine how the system is doing in implementing its vision, strategic plan and policies. Boards that make most progress take a non-punitive, transparent approach to accountability. They expect progress, provide support, seek open explanations about results and insist on clear next steps in relation to results being obtained (Fullan & Leithwood, 2010: 6).

Besides that Intelligent Accountability is based on meditation and reflective thinking, and asking questions skilfully in order to improve the feedback and performance development in a participative collective way (Mustafa, 2007: 16).

By using intelligent accountability a practice of reciprocal accountability has been created in education system management where schools are increasingly accountable for learning outcomes and education authorities are held accountable to schools for making expected outcomes possible (Salhberg, 2007: 155).

Recently, the interest of education has increased in many countries, where the quality of education is an important indicator for the progress of these countries, so they have pursued different ways to improve the level of services provided in education, and use different ways of intelligent accountability to improve the educational process outputs and ensure the quality of education.

In Palestine it also concerned the UNRWA to meet the requirements of accountability in its schools, to ensure effective management accountability, so it is imperative for both parties to play their role properly to achieve this effective accountability (Tarkhan, 2006: 11).

Toomy (1999) cited these conditions as:

- Accountability requires discipline for both ends of accountability (Principal and teacher), this requires accountability to be away from the tension and anger and require honesty.
- Accountability require courage for acceptance of accountability, commitment and courage of the assets of the confrontation by the two parties.
- Accountability requires mentally effort, because it is not a random process, but it is planned, and intentional and known, and it requires review of the performance, and continuous improvement of the results.
- Accountability takes commitment, that without commitment to fairness and integrity, we will never be accountable. (http://www.mtoomey.com/selfexpression.html)

This bottom-up approach to institutional organization is also reflected in Finland's attempt to construct a system of intelligent accountability, an accountability framework. Finland's move toward de-centralization and greater school autonomy has led to a sharing of accountability pressures between national leadership and local schools. The high degree of autonomy given to local districts and schools carries with it a direct accountability to the local community to ensure academic success (Ellison, 2009: 40).

The authors of this study had accessed some of the previous studies related to this study, they are as the following:-

Salama (2013): This study aimed to identify the role of accountability in improving the teachers' performance at UNRWA schools in Gaza from the school principals' perspectives. The researcher used the qualitative analytical approach, and he designed two tools: first, a questionnaire directed to the sample of the study; second, an interview. The study population consisted of (245) female and male school

principals. The study sample included (205) female and male principals. The study findings showed that the total degree of the role of accountability in improving the performance of teachers from the UNRWA school principals' perspectives was of HIGH degree. And the study results revealed that there were no statistically significant differences among the means of estimating the role of accountability in improving the teachers' performance at UNRWA schools in Gaza attributed to the gender variable in two domains: planning and classroom management domains. Furthermore, there were statistically significant differences of the means of school principals' estimating favouring females in two domains: (assessment and career discipline domains). Moreover, the results showed that there were no statistically significant differences among the means of estimating the role of accountability in improving the teachers' performance at UNRWA schools in Gaza attributed to the educational qualification variable (BA - higher studies). In addition, there were statistically significant differences among the means of estimating the role of accountability in improving the teachers' performance at UNRWA schools in Gaza attributed the years of service variable (less than five years- from 5 to less than 10 years – 10 years and more) favouring from 5 to less than 10 years. Besides, there were no statistically significant differences among the means of estimating the role of accountability in improving the teachers' performance at UNRWA schools in Gaza attributed to school type.

Žalec (2013): The main topics of the article are two phenomena that play an important role in (modern) higher education: accountability and trust. The author claims that we should not carry out just any accountability but rather only intelligent accountability. The aim of this paper is to contribute to the knowledge about intelligent accountability. In this framework the author wants to illuminate the key importance of trust for cultivation of intelligent accountability, the "dialectic" between trust and accountability and the importance of the proper understanding of the university. He argues that trust in teachers and faith in educational institutions is a necessary condition for their proper functioning. This faith demands that we comprehend (educational) institutions as paradigms. The author concludes that the implementation of non-intelligent accountability in education is an important factor of developing of the economist model of education which however, is incompatible with the personalized vision of education and society in general. Hence, we should refute its implementation.

Ellison (2012): The task of this article is to unpack the concept of accountability in order to clarify and critique the logic of this educational and political concept. To accomplish this task, the researcher employed a synthetic method of analysis that will, first, situate accountability within the larger framework of standards-based education reforms of which it is an integral element. From there, the second step is to examine the research literature in order to interrogate standards-based policy reforms at each point in its logical chain so as to unpack the unquestioned assumptions and problematic inherent to the concept of accountability that are often obscured by contemporary educational discourse. The results of this study suggest that critics of accountability policies are well justified in their concerns.

Wyatt-Smith & Klenowski (2012): This paper focuses on standards-driven assessment reform and is based on research findings from a four-year, large-scale, federally funded Australian Research Council Linkage project. The authors propose that moderation, using explicitly defined standards, provides opportunities for teachers to develop their assessment capability and to carry forward their professional responsibility for intelligent accountability. In 21st century assessment it is also proposed that teachers and students undertake assessment as a shared enterprise involving increased student participation in assessment so that their reliance on the teacher as the primary source of evaluative feedback is systematically reduced over time. A qualitative methodological approach was adopted to analyse the corpus of data collected over the four years. The findings are presented as they relate to the Australian Curriculum and Achievement Standards and through a series of questions with direct application to ensuring dependable teacher judgment, standards and moderation. The paper concludes with recommendations for achieving dependable and sustainable assessment cultures that attend to 'system' and 'site' validity.

Al-Ameer & Al-Awamleh (2011): This study aimed at identifying the degree of applying the standards of quality assurance in Jordanian schools from the educational supervisors' point of view. The study sample consisted of (200) supervisors, (139) males and (61) females, from the different directorates of Education. in the Hashemite Kingdom of Jordan. A questionnaire was designed which consisted of eight sections: students' affairs, teaching and learning, curriculum and human resources, leadership and planning, local society and physical resources. The study results showed that the curriculum field got the highest degree whereas the other fields were very low. Results also showed that there were no significant differences in the study variables which are gender, experience and academic level.

Hodgson (2011): This research sets out to examine and analyse, from a senior leadership perspective, the particular challenges, complexities and processes required to secure improvement in all-through academies within a climate of

accountability. The key premise of this research is that strong self-evaluation strategies combined with external evaluation promote further improvements in performance. Accountability can often be seen as a dirty word, but it does not need to be a constraint on schools. Through a literature review and interviews with senior leaders at three all-through academies, a conceptual model was developed in one of the academies (the researcher's own school) and analysed in respect of each type of accountability against the specific complexities and challenges posed by the all-through nature of the academies studied. As similar cyclical processes were also described in the other all-through academies studied, this suggests the need for further research to explore the potential benefits of such a model for a wider range of all-through academies.

Al-Hassan (2010): This study aimed to identify the degrees of accountability and educational administrative efficiency, and the relationship between them for the secondary government school principals of the West Bank from the viewpoint of workers in the Education departments, the researcher has prepared two questionnaires as tools for the study, the first for effectiveness, and other for accountability which was consisted of (35) items distributed on the following areas (classroom discipline, work and Achievement, Professional ethics, human relations, social relations), The study sample was (245) employees. The results showed that the study sample degree of estimates for educational administrative accountability in government secondary schools were high in general, and that there is no statistically significant differences attributed to the variables (sex, educational qualification, administrative experience, the site of the Directorate of Education, Job Title).

Abu Hashish (2010): The study aimed to detect the accountability degree of practice for principals towards the teachers of the secondary schools in Gaza governorate. The researcher used a descriptive analytical approach, and prepared a questionnaire as a tool for gathering information. The study sample included (212) teachers working in western Gaza Directorate. The most significant results of the study were that the accountability degree of practice for principals towards the teachers of the secondary schools in Gaza governorate from the teachers' point of view was high in the administrative and technical domains. And the technical domain came in the first place. There were no differences in the teachers' responses regarding the accountability degree of practice by the principals of the secondary schools at the Gaza governorate attributed to the variables of (sex, specialty and years of service).

Cowie, Taylor & Croxford (2007): This paper considers what 'tough, intelligent accountability' might mean, and how this might differ from systems that are currently in place in Scottish secondary schools. It focuses on the role of the Standard Tables and Charts (STACS) in current accountability systems. STACS are derived from National Qualifications data for each Scottish secondary school, to compare the performance of each subject in the school and to analyse performance in the attainment measures within National Priorities. They are used in performance reviews and inspections to hold schools and teachers to account for students' performance. The paper considers whether STACS can be considered a form of 'intelligent accountability' or whether perverse results are intrinsic to such statistical systems. It further considers how the accountability system could be made more intelligent.

Sahlberg (2007): This paper suggests that there is an urgent need to critically discuss the notion of accountability in the public sector. It puts forward the view that accountability as it is now conceived and used is unintelligent accountability, and proposes some avenues that would appear to be worth exploring to develop more intelligent forms of accountability. This study is based on some experience of one observer of the Canadian scene from the mezzanine in the national capital. It may call for flats and sharps, and the remedies proposed may not be optimal. Readers are invited to reflect on what sort of experiments might be called for if the ones proposed here are not seen as either wise or useful. Finally the study offered intelligent accountability as an alternative. It is based on a better understanding of the notion of burden of office and context; it is of necessity soft; and to be effective, it must be forward looking and geared to experimentalism, social learning and better performance.

Through the above, we note the importance of Intelligent Accountability, and the efforts of the UNRWA in Gaza Governorates do to develop the practice of this accountability, this is clear by what UNRWA is doing to raise the practice degree of intelligent accountability, and this confirms the importance of this study is to determine the personal characteristics that affect the degree of implementation of Intelligent Accountability among Principals in UNRWA schools.

3. Study Problem

Due to the importance of Intelligent Accountability in fostering school reform, and that Intelligent Accountability allows more freedom in curriculum planning, allows teachers to meet social and cultural needs of the students, and improve teaching methods, and makes the evaluation process responsive, UNRWA is seeking to raise the implementation degree of Intelligent Accountability in schools, Never the less, there are deficiencies in the application of this type of accountability. From here the study came to discuss the

impact of personal variables of School Principals at the UNRWA to estimate the implementation degree of Intelligent Accountability in this question:

Are there any statistically significant differences at the level of ($\alpha \leq 0.05$) between the mean estimates of principals in UNRWA schools for the implementation degree of Intelligent Accountability attributed to personal variables (Gender, Educational Qualification, Years of Service)?

3.1. Study Hypotheses

1. There are no statistically significant differences at the level of ($\alpha \leq 0.05$) between the mean estimates of principals in UNRWA schools for the implementation degree of Intelligent Accountability attributed to the personal variable Gender (Male, Female).
2. There are no statistically significant differences at the level of ($\alpha \leq 0.05$) between the mean estimates of principals in UNRWA schools for the implementation degree of Intelligent Accountability attributed to the personal variable Educational Qualification (Bachelor , MA or PhD).
3. There are no statistically significant differences at the level of ($\alpha \leq 0.05$) between the mean estimates of principals in UNRWA schools for the implementation degree of Intelligent Accountability attributed to the personal variable Years of Service (less than 5 years, from 5 to 10 years, more than 10 years).

3.2. Study Objectives

This study aimed to investigate the effect of personal variables of School Principals to estimate the implementation degree of Intelligent Accountability attributed to Accountability attributed to personal variables (Gender, Educational Qualification, Years of Service).

3.2.1. Importance of the Study

The study gains importance through the following:

1 The importance of Intelligent Accountability to provide support to make appropriate decisions, and provide the necessary requirements for principals to practice effective leadership in their schools.

2 The study may be useful for interested researchers, school administrators, and decision makers in Educational Departments of UNRWA and Palestinian Ministry of Education, to know the impact of personal variables on the implementation degree of Intelligent accountability, and take appropriate decisions to develop this form of accountability.

3 This research may be a cause for further research on the subject of Intelligent accountability

3.2.2. Limitations of the Study

The study was limited to state the impact of personal variables on estimated degree of Intelligent Accountability among UNRWA schools' principals for the study domains: (Mutual trust, Responsibility and Participation, Quality of Education, Comprehensive assessment and diversity of Performance Indicators, Effective Feedback, and Motivation and Enthusiasm) in Gaza governorates; during the second semester of the academic year 2013/2014.

3.3. Definition of Terms

1. Intelligent Accountability: is a framework to ensure that schools work effectively and efficiently towards both the common good and the fullest development of their pupils. It uses a rich set of data that gives full expression to the strengths and weaknesses of the school in fulfilling the potential of pupils. It combines internal school processes with levels of external monitoring appropriate to the state of development of each individual school (Hopkins, 2013: 153).
2. The researcher defines Intelligent accountability as: A technique practiced by the UNRWA schools' Principals in Gaza Governorates based on mutual trust to promote human relations between teachers, and a commitment to professional ethics, and self-evaluation skills, by providing them with effective feedback, and encourage them for team work, using incentives in order to achieve the required educational quality which meets the administration and community requirements.
3. Personal variables: are factors associated with individual person, such as: sex, educational qualification, and years of service.
4. Schools Principal: as stated in UNRWA, he is: " the designated official by UNRWA educational department for leading and managing the school, and is responsible for the provision of appropriate educational environment, and the supervisor of all staff in the school to coordinate their efforts, directing them, and to monitor and support professional development for them, to ensure the functioning of the educational process and to achieve school message" (UNRWA .2011: 2).
5. UNRWA schools in Gaza Governorates: "any educational institution or a private non-governmental organization operated by or supervised by the relief agency for Palestinian refugees" (Ministry of Education and Higher Education, 2013: 6).
6. Gaza Governorate: "Is a part of the Palestinian coastal plain, with an area of (365) square kilometers, and extends

on the east coast of the Mediterranean Sea, with a length of (45) km, and a width of (6-12) kilometers. The Palestinian National Authority divided Gaza Strip administratively into five governorates as: the northern Gaza, Central Gaza, Khan Younis, Rafah "(Palestinian Ministry of Planning and International Cooperation, 1997: 14).

3.4. Study Method and Procedure

The researcher used descriptive analytical approach in this study and the study population consisted of (245) male and female school principals for the (2013-2014) school year. The sample of the study was a survey and the recovered questionnaires were (236) with a recovery percentage of (96.33%), as shown in the table below:

Table 1. Shows the sample distributed on the study variables

Variable	Value	No.	Percentage
Gender	Male	119	50.42
	Female	117	49.58
Total		236	100
Educational Qualification	Bachelor	181	76.69
	Postgraduate	55	23.31
Total		236	100
Years of Service	less than 5 years	12	5.08
	from 5-10 years	44	18.64
	more than 10 years	180	76.27
Total		236	100

3.4.1. Study Instrument

To achieve the purposes of the study, the authors accessed some of the previous related literature about the recent study problem, and had benefited from educational experts to build the instrument of this study, they built a questionnaire consisted of (57) distributed on six domains: (Mutual trust, Responsibility and Participation, Quality of education, Comprehensive assessment and diversity of Performance Indicators, Effective Feedback ,and Motivation and Enthusiasm).

The researcher checked Validity for the study instrument, by showing it to (17) educational expert, to show their opinion about every item in relation with its domain and to the study problem, and she take their opinion to change and replace or omit non related items.

The reliability for the instrument was verified by two ways: Split-Half Coefficient in which the total reliability coefficient was (0.954) , and ALPHA-Cronbach's Coefficient in which the total reliability coefficient was (0.973).

After collecting study data the authors reviewed it and inserted it into computer, gave every item a degree according to Likert 5 degree scale for practicing intelligent accountability in numbers: (5) for very high practice, (4) for high practice, (3) for medium practice, (2) for low practice, (1) for very low practice.

3.4.2. Statistical Analysis

The researcher inserted the data to (SPSS) program on computer, data were analysed using the following statistical methods: Frequencies, Averages, Percentages, Pearson correlation coefficient, Spearman Brown for equal Split-half, correlation coefficient, Guttmann Equation for unequal split-half, Alpha Cronbach's correlation coefficient, T.Test for differences between the means of two independent samples, and One Way ANOVA for differences between the averages of three samples.

4. Study Findings and Discussion

The authors will show the findings of the study and try to discuss their opinion for :

Are there any statistically significant differences at the level of ($\alpha \leq 0.05$) between the mean estimates of principals in UNRWA schools for the implementation degree of Intelligent Accountability attributed to personal variables (Gender, Educational Qualification, Years of Service)?

To answer this question the authors had put some hypotheses as follow:

4.1. The First Hypotheses

There are no statistically significant differences at the level of ($\alpha \leq 0.05$) between the mean estimates of principals in UNRWA schools for the implementation degree of intelligent accountability attributed to the personal variable Gender (Male, Female).

The authors used T. Test for differences between the means of two independent samples as shown in the Table (2) below:

From the above table it's Clear that the value of calculated "T" is less than the value of Tabulated "T" in all areas and the total degree of the questionnaire, and this indicates that there is no statistically significant differences attributed to variable "Gender", the authors discuss that because the learning conditions faced by male and female principals is the same, through the application of the laws, regulations and instructions issued by the Department of Education in UNRWA, which regulates the functions of managers and teachers in its schools. This result is the same in (Salama, 2013) study, (Hassan, 2010) study, and (Abu Hashish, 2010) study, which have stated that there is statistically significant differences attributed to the variable "Gender", and supports the results of the current study.

4.2. The Second Hypotheses

There are no statistically significant differences at the level of ($\alpha \leq 0.05$) between the mean estimates of principals in UNRWA schools for the implementation degree of Intelligent Accountability attributed to the personal variable Educational Qualification (Bachelor, Postgraduate).

The authors used T.Test as shown in the Table (3) below:

Table 2. Averages, standard deviations, T value attributed to the variable "Gender".

	Gender	No.	Average	standard deviation	T value	Significance Value	Significance level
First: Mutual trust	Male	119	36.361	4.472	0.991	0.323	Non-statistically significant
	Female	117	35.786	4.439			
Second: Responsibility and Participation	Male	119	39.395	4.734	0.203	0.839	Non-statistically significant
	Female	117	39.521	4.820			
Third: Quality of education	Male	119	39.126	5.304	0.495	0.621	Non-statistically significant
	Female	117	38.769	5.772			
Fourth: Comprehensive assessment and diversity of Performance Indicators	Male	119	38.555	5.307	1.464	0.145	Non-statistically significant
	Female	117	37.470	6.058			
Fifth: Effective Feedback	Male	119	32.992	3.920	0.851	0.396	Non-statistically significant
	Female	117	32.556	3.951			
Sixth: Motivation and Enthusiasm	Male	119	41.244	5.485	1.327	0.186	Non-statistically significant
	Female	117	40.265	5.840			
Total Degree	Male	119	227.672	26.035	0.940	0.348	Non-statistically significant
	Female	117	224.368	27.968			

Tabled T Value on freedom degree (234) and ($\alpha = 0.05$) = 1.96
Tabled T Value on freedom degree (234) and ($\alpha = 0.01$) = 2.58

Table 3. Averages, standard deviations, T value attributed to the variable " Educational Qualification ".

	Educational Qualification	No.	Average	standard deviation	T value	Significance Value	Significance level
First: Mutual trust	Bachelor	181	36.044	4.487	0.200	0.841	Non-statistically significant
	Postgraduate	55	36.182	4.389			
Second: Responsibility and Participation	Bachelor	181	39.475	4.736	0.102	0.919	Non-statistically significant
	Postgraduate	55	39.400	4.913			
Third: Quality of education	Bachelor	181	38.961	5.602	0.061	0.951	Non-statistically significant
	Postgraduate	55	38.909	5.345			
Fourth: Comprehensive assessment and diversity of Performance Indicators	Bachelor	181	37.917	5.725	0.487	0.627	Non-statistically significant
	Postgraduate	55	38.345	5.680			
Fifth: Effective Feedback	Bachelor	181	32.735	3.785	0.287	0.774	Non-statistically significant
	Postgraduate	55	32.909	4.419			
Sixth: Motivation and Enthusiasm	Bachelor	181	40.619	5.523	0.685	0.494	Non-statistically significant
	Postgraduate	55	41.218	6.172			
Total Degree	Bachelor	181	225.751	26.836	0.291	0.771	Non-statistically significant
	Postgraduate	55	226.964	27.780			

Tabled T Value on freedom degree (234) and ($\alpha = 0.05$) = 1.96
Tabled T Value on freedom degree (234) and ($\alpha = 0.01$) = 2.58

From the above table it's Clear that the value of calculated "T" is less than the value of Tabulated "T" in all areas and the total degree of the questionnaire, and this indicates that there is no statistically significant differences attributed to variable "Educational Qualification", the authors justifies that because:

1 The policy to assign school principals impose the choice for the most efficient ones, regardless of their qualifications, with an emphasis on obtaining a bachelor's degree.

2 The ability differences of school principals to carry out the administrative tasks assigned to them according to their educational qualifications.

3 UNRWA does not give a promotion for professional qualification, hence administrative expertise is not gained by educational qualification, but through practice and follow of modern management methods.

4 Intelligent Accountability is a new approach, which is not taught in the master's or doctoral or even in the bachelor programs in Gaza governorate universities.

5 Intelligent accountability depends on the ability of principals to develop self-reflective thinking skills among teachers, and provide them with effective feedback in a diplomatic style.

4.3. The Third Hypotheses

There are no statistically significant differences at the level of ($\alpha \leq 0.05$) between the mean estimates of principals in

UNRWA schools for the implementation degree of Intelligent Accountability attributed to the personal variable Years of Service (less than 5 years, from 5 to 10 years, more than 10 years).

The authors used One Way ANOVA for differences between the averages of three samples as shown in the table (4) below:

Table 4. Variance, squares sum, freedom degrees, squares average, F value attributed to the variable "Years of Service".

	Variance source	squares sum	freedom degrees	squares average	F value	Significance Value	Significance level
First: Mutual trust	Between groups	114.140	2	57.070	2.922	0.056	Non-statistically significant
	In groups	4550.487	233	19.530			
	Summation	4664.627	235				
Second: Responsibility and Participation	Between groups	122.528	2	61.264	2.736	0.067	Non-statistically significant
	In groups	5218.048	233	22.395			
	Summation	5340.576	235				
Third: Quality of education	Between groups	88.897	2	44.448	1.458	0.235	Non-statistically significant
	In groups	7102.493	233	30.483			
	Summation	7191.390	235				
Fourth: Comprehensive assessment and diversity of Performance Indicators	Between groups	123.460	2	61.730	1.911	0.150	Non-statistically significant
	In groups	7526.472	233	32.302			
	Summation	7649.932	235				
Fifth: Effective Feedback	Between groups	163.233	2	81.617	5.477	0.005	statistically significant ($\alpha \leq 0.01$)
	In groups	3471.864	233	14.901			
	Summation	3635.097	235				
Sixth: Motivation and Enthusiasm	Between groups	204.471	2	102.235	3.237	0.041	statistically significant ($\alpha \leq 0.05$)
	In groups	7358.762	233	31.583			
	Summation	7563.233	235				
Total Degree	Between groups	4721.181	2	2360.591	3.301	0.039	statistically significant ($\alpha \leq 0.05$)
	In groups	166644.547	233	715.213			
	Summation	171365.729	235				

Tabled F Value on freedom degree (2,233) and ($\alpha = 0.01$) = 4.71.
Tabled F Value on freedom degree (2,233) and ($\alpha = 0.05$) = 3.04.

From the above table, it's clear that calculated F value is less than tabulated F value for ($\alpha \leq 0.05$) in the following domains: (Mutual Trust, Responsibility and Participation, Quality of Education, Comprehensive assessment and diversity of Performance Indicators). so this indicates that there are no statistically significant differences attributed to variable "Years of Service" for these domains.

The calculated F value is greater than tabulated F value for ($\alpha \leq 0.05$) in the following domains: Effective Feedback, Motivation and Enthusiasm, so this indicates that there are statistically significant differences attributed to variable "Years of Service", and to find out the direction of the differences, the authors used Scheffe dimensional test as shown in figures below:

Table 5. Scheffe test for "Effective feedback" domain attributed to the variable "Years of Service".

	less than 5 years 36.000	from 5 to 10 years 31.841	more than 10 years 32.789
less than 5 years 36.000	0		
from 5 to 10 years 31.841	* 4.159	0	
more than 10 years 32.789	* 3.211	0.948	0

* statistically significant at ($\alpha \leq 0.01$).

From the above table it's clear that there is statistically significant differences between the service less than (5) years, and service from (5-10) years, and service more than (10) years, for the service of five years, and there is no clear statistically significant differences in other years of service.

Table 6. Scheffe test for "Motivation and Enthusiasm" domain attributed to the variable "Years of Service".

	less than 5 years 44.333	from 5 to 10 years 39.682	more than 10 years 40.783
less than 5 years 44.333	0		
from 5 to 10 years 39.682	* 4.652	0	
more than 10 years 40.783	* 3.550	1.102	0

*statistically significant at ($\alpha \leq 0.01$).

Table 7. Scheffe test for the total degree of the questionnaire attributed to the variable "Years of Service".

	less than 5 years 241.833	from 5 to 10 years 219.841	more than 10 years 226.494
less than 5 years 241.833	0		
from 5 to 10 years 219.841	* 21.992	0	
more than 10 years 226.494	* 15.339	6.654	0

*statistically significant at ($\alpha \leq 0.01$).

From the above table it's clear that there are statistically significant differences between the service less than (5) years, and the service from (5-10) years, and the service more than (10) years, for the service of five years. And there are no clear statistically significant differences in other years of service.

From the above table it is clear that there are statistically significant differences between the service less than (5) years, and service from (5-10) years, and service more than (10) years, for the service of five years, and there is no clear statistically significant differences in other years of service.

- There are no statistically significant differences for (Mutual Trust, Responsibility and Participation, Quality of Education, Comprehensive Assessment and diversity of Performance Indicators) domains attributed to variable "Years of Service". The authors explains that to the policies and regulations issued by the Department of Education in UNRWA, and area directors forward them via e-mail to UNRWA schools principals, also UNRWA provides training programs for school principals according to their years of service.
- There are statistically significant differences in (Effective Feedback, Motivation and Enthusiasm) domains attributed to variable "Years of Service". The authors explain that because the new principals are more flexible to use new administrative methods especially in the field of intelligent accountability, and that new principals are less familiar with the teachers skills, so they pay attention to provide effective feedback to all teachers, as they are more attracted to prove efficiency through upgrading the performance of their teachers, while providing feedback becomes routine work and the traditional kind among principals whose service years is more than five years, and become less enthusiastic about the use of these methods.

5. Conclusion and Recommendations

The results of this study revealed that the gender of the school principals had no effect on the implementation degree of intelligent accountability because, it is a new concept to all school principals regardless of their gender. In addition, the implementation degree of intelligent accountability was not affected by the educational qualification of the school principals, hence administrative expertise is not gained by educational qualifications, but through practice and application of modern management methods. Practicing intelligent accountability depends on the ability of school principals to develop self-reflective thinking skills among teachers, and provide them with effective feedback in a diplomatic style. Finally, years of service had a negative effect on the implementation of intelligent accountability. School principals with less than five years of service indicated that they practiced intelligent accountability more than those with 5-10 or more than 10 years of service, which indicate that newly appointed principals are more ready to accept and practice new concepts and techniques than their older colleagues.

On light of these results, the authors recommend that UNRWA education directorates should hold lectures and seminars for school principals to clarify the concept and criteria of intelligent accountability.

Appendix

Final form Questionnaire

Personal Information:

Please put (√) in the box that applies to you:

1	Gender	( ) Male	( ) Female	
2	Educational Qualification	( ) Bachelor	( ) Postgraduate	
3	Years of Service	( ) less than 5	( ) from 5-10	( ) more than 10

Intelligent Accountability Questionnaire:

No.	Paragraph	Practice Degree				
		Very High	High	Medium	Low	Very Low
First Domain: Mutual Trust: "The conviction in mutual capacities and capabilities between UNRWA schools principals and elements of the school community to rely on each other, so that workers do not hesitate to ask for professional guidance and exchange of points of views in order to improve education".						
1	I discuss the teachers to build mutual trust with them.					
2	I Raise the level of self-censorship among teachers.					
3	I discuss teachers objectively to achieve a common understanding about the goals and educational outcomes.					
4	I assure that relationships in school are transparent and reliable.					

No.	Paragraph	Practice Degree				
		Very High	High	Medium	Low	Very Low
5	I trust teachers to evaluate themselves for the achievement of educational goals for their students.					
6	I encourage teachers for reflective-thinking on how to develop the relations between them and their colleagues.					
7	I assure positive experiences exchange among teachers in an atmosphere of cooperation and satisfaction and acceptance.					
8	I follow up dialogue skills among teacher, and acceptance and respect of the opposite opinions of others.					
9	I assure teachers' professional autonomy in order to reach the required academic standards.					
Second Domain: Responsibility and Participation: "Process carried out by UNRWA schools principals to involve all elements of the school community in decision-making and delegating some powers to take responsibility for school performance, which would improve the teaching and learning process".						
1	I collaborate with teachers to put the mechanisms that ensure the responsibility of every teacher to his students.					
2	I follow the exchange degree of ideas and creative work among school personnel.					
3	I join the Department of Education to follow up the performance level of teachers and students.					
4	I join the Department of Education in the development of preventive plans to solve the expected problems.					
5	I coordinate the requirements of implementing accountability mechanisms in the school with teachers.					
6	I participate with teachers in the evaluation and planning of the necessary improvements to accountability mechanisms.					
7	I employ guidance and direction processes to solve the problems faced by students.					
8	I make sure that teachers exercise cooperative behavior more than competitive behavior.					
9	I guide teachers to take responsibility for their school performance.					
10	I follow up the staff's commitment degree to accomplish the tasks assigned to them.					
Third Domain: Quality of Education: The process through which UNRWA schools principals guide teachers to work and to use modern techniques and methods in education, and the continuous use of school situations in planning to improve the quality of education and ensuring the quality of Learning".						
1	I stimulate teachers to invest school situations to develop their professional performance.					
2	I promote teachers to enrich the curriculum in order to achieve educational quality.					
3	I guide teachers to treat weaknesses in their performance.					
4	I promote Teachers to use teaching styles that is based on mastering of learning principle.					
5	I assure parents satisfaction about their children's progress level periodically.					
6	I discuss the ways to develop school facilities with teachers.					
7	I encourage teachers to assess the extent of using new educational techniques to improve their performance.					
8	I follow up the level of employing e-mail to communicate with parents continuously.					
9	I check the availability of the necessary material resources for the development of school equipment.					
10	I am sure that teachers use school resources effectively.					
Fourth Domain: Comprehensive assessment and diversity of Performance Indicators: "Process carried out wisely and objectively by UNRWA schools principals to evaluate the performance quality of teachers and students, through the development of self-evaluation skills they have, and by using a variety of performance indicators, and by cooperation with the education departments and local community institutions to discuss the decisions resulting on these indicators".						
1	I follow up the degree teachers use self-evaluation skills.					
2	I enable teachers to correct possible defects that they practice during dialogue sessions with them.					
3	I involve parents in their children's assessment process.					
4	I direct teachers to assess the used educational means.					
5	I make sure teachers use clear indicators to demonstrate good performance in school.					
6	I compare the students results for different teachers in the school.					
7	I promote teachers' skills to develop assessment tools constantly.					
8	I make sure to use the progress results for the development process.					
9	I make sure to employ the evaluation results to modify the curriculum.					
10	I track the teachers performance using various performance indicators.					
Fifth Domain: Effective Feedback: "All information supplied by UNRWA schools principals for teachers and students to recognize and encourage good work, and criticize defects and offer tips to correct them, in order to improve performance and achievement level".						
1	I provide teachers with feedback about the evolution level of their personal performance.					
2	I ask the teachers to self-evaluate wrong practices they made, and try to modify them before I give feedback.					
3	I employ feedback in strengthening the relationship with the school staff.					
4	I refer to clear criteria when providing feedback.					

No.	Paragraph	Practice Degree				
		Very High	High	Medium	Low	Very Low
5	I listen carefully to the other party after providing feedback to him.					
6	I provide feedback to teacher individually due to their characteristics and educational needs.					
7	I grant teachers sufficient opportunity to think reflexively how to implement lesson steps before providing feedback.					
8	I discuss teachers in their performance so that they recognize the mistakes they have done.					
Sixth Domain: Motivation and Enthusiasm: "Process carried out by UNRWA schools principals to stimulate and provoke internal motives for teachers and students in positive ways to improve their performance level and develop themselves, by using material and moral incentives".						
1	I motivate teachers to show ethics of profession through the ideal teacher contest.					
2	I meet teacher needs to motivate them in the completion of the work required.					
3	I motivate teachers to practice new skills and roles and responsibilities.					
4	I encourage teachers to motivate students to use the scientific methods in learning.					
5	I motivate teachers to follow up all new technologies in the field of education.					
6	I promote teachers who are committed to school attendance.					
7	I urge teachers to prepare daily lessons plan well.					
8	I motivate teachers creativity by material and moral incentives that suit them.					
9	I reward teacher for the clear improvement in his students results.					
10	I encourage teachers to provide initiatives for the development of their professional performance.					

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