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## THE ROLES OF TRANSPARENCY AND ACCOUNTABILITY IN REDUCING ADMINISTRATIVE AND FINANCIAL CORRUPTION

**Sanaa Maswadeh Jadara**

University North of Amman -Irbid High Way Street-Jordan

**Mahmoud Al-Wadi**

Amman Arab University  
Jordan Street, North of Amman-Jordan

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**Abstract.** *This study aims to understand the role of transparency and accountability in reducing administrative and financial corruption from the perspective of faculty members of public and private universities. To achieve the objectives of the study, a questionnaire was distributed among 374 faculty members in private and public universities. The hypotheses of the study were then tested based on the one-sample t-test. This most prominent results of this study are that transparency and accountability play an important role in reducing administrative and financial corruption in a high and convergent manner, confirming that transparency is a necessary stage prior to the stage of accountability. The authors recommend that management in public and private organizations study the forms of administrative and financial corruption and the extent of their spread. They should adhere to the principles of transparency and accountability, and justly impose deterrent penalties at all administrative levels so as to reduce administrative and financial corruption.*

**Keywords:** *transparency, accountability, financial and administrative corruption, Jordanian public and private universities, faculty members.*

**Reikšminiai žodžiai:** *skaidrumas, atskaitomybė, finansinė ir administracinė korupcija, Jordanijos valstybiniai ir privatūs universitetai, fakulteto nariai.*

## **1. Introduction**

Recent years have witnessed clear international interest in the issue of corruption and related problems, as countries have realized the extent of its serious impact on resources and organizations. Administrative and financial corruption comes in many forms, including forgery, bribery, embezzlement, and misusing or exceeding the limits of the legal scope of authority, and has constituted some of the most serious vexations that have befallen human life. It is a phenomenon of human behavior that all moral and positive laws agree to criminalize – whatever its cause or form.

Therefore, in trying to detect corruption, countries should work to establish the foundations of transparency based on the principle of creating an environment in which information regarding circumstances and decisions is available and foreseeable in order to avoid ambiguity and confidentiality at work, and to establish accountability systems so that business organizations are obliged to report on the nature of their practice. Businesses should also try to eliminate corruption before it spreads into parts of the work environment and becomes a dominant influence on human, material, and financial resources, and thus makes it difficult to achieve the desired goals (Svensson 2007).

The absence of integrity and transparency has been linked to several factors, including lack of credibility, lack of accountability, weak regulatory agencies, and lack of legal and behavioral controls that limit abuses which violate the law and exploit influence for personal interests. Therefore, this study examines the roles of transparency and accountability in reducing administrative and financial corruption from the viewpoint of faculty members in public and private universities, to reduce the various potential impacts of corruption on the resources of organizations and countries.

## **2. The Problem of the Study**

Administrative and financial corruption is a factor that negatively affects a business' performance and its ability to achieve its goals with the least amount of time, effort, and cost. Corruption is perhaps one of the most serious obstacles facing any society in achieving sustainable and comprehensive development. Therefore, increasing the number of public and private bodies seeking to discuss the aspects of combating and treating administrative and financial corruption can facilitate this development. These bodies point to the need to find ways to ensure the quality of business, hence the need to search for ways in which to increase the effectiveness of accountability and make it more positive. Perhaps the most important of these approaches is transparency, which, in so far as organizations adopt the principles of transparency and accountability, prevents institutions from falling into the maze of mediation and cronyism, and reduces administrative and financial corruption and their expected negative effects.

Based on the above discussion, the problem that the current study seeks to resolve can be distilled into the following question: What are the roles of transparency and accountability in reducing administrative and financial corruption from the perspectives of faculty members in Jordanian public and private universities?

### **3. The Importance of the Study**

The importance of this study lies in the fact that it concerns an important topic related to determining the role of transparency and accountability in reducing administrative and financial corruption. This is especially true in view of the lack of credibility and accountability, the weakness of regulatory agencies, and the lack of legal and behavioral controls on administrative authorities that limit practices that violate the law and exploit influence for self-interest. Actions such as these help to spread the phenomena of administrative and financial corruption in public and private organizations in their various manifestations.

This study is also important in aiding decision-makers, managers, and officials to promote best practices of transparency and accountability to combat administrative and financial corruption. Developing public awareness of the serious consequences of a lack of transparency and accountability and a lack of commitment on the part of business organizations to the principles of transparency and accountability is also emphasized. This is especially true with regard to the spread of administrative and financial corruption, and this paper encourages all parties associated with business organizations to establish and adhere to the principles of transparency and accountability in order to combat administrative and financial corruption and its negative impacts on the resources of organizations and states.

### **4. Contribution of the Study**

This study contributes to providing a theoretical framework on integrity and transparency and enriching the theoretical literature on the subject of transparency and accountability. It is expected that researchers and scholars will benefit from the results of this study. Therefore, it is important to establish the principles of transparency and accountability and to commit all concerned parties to achieving the ultimate goal of these principles, which is to combat administrative and financial corruption in public and private organizations. To achieve this, it will be necessary to compare the results of this study with the results of other studies in other developing and developed countries. Additionally, there is the possibility of attaining new results based on recent data from 2018.

### **5. Theoretical Framework**

Transparency is a contemporary concept that is now widely used in the business environment. It promotes an organization's development and enables it to overcome obstacles. Browder (1971) defined accountability as "the ability of the user to carry out specific tasks and his ability to explain, and clarify the level of the gains made by the organization in a manner that builds the observer's confidence in the work carried out". According to Al-Lawzi (2002), transparency emphasizes adherence to the requirements or terms of reference of work and equal opportunities for all, in addition to the simplicity of executive procedures, the prevention of their unjust circumvention, and integrity

in their implementation. The concept of transparency refers to clarity and discrepancy in all areas of work between senior management and other administrative levels, so that information is available to all, according to their competence, to benefit them in the performance of the tasks assigned to employees (Abdul Halim and Ababneh 2006).

Ayed (2009) believes that transparency should be based on two basic elements: public and legal. According to Ayed, “publicly means that the departments of the organization clearly announce to everyone their objectives, plans, policies, and annual procedures, in addition to carrying out all their work and activities publicly, as well as its declaration of all its material and human needs”, this requires “the development of means of publicity such as the use of e-mail that allow all employees to know what is being done of the work and objectives”. Sakarneh (2011) defines transparency as the quality of being very clear in forming decisions, plans, and policies, presenting them to the concerned authorities, and subjecting political and administrative practices to constant monitoring and accountability. Taleb and Al-Amri (2014) note that transparency means “to be a clear and transparent performance away from ambiguity, and does not need to explain it, in addition to the clarity of legislation and laws and ease of understanding and stability and harmony with each other and objectivity and clarity of language and flexibility and development in accordance with economic, social, political and administrative changes”. The term “legal” refers to the existence of legal texts, regulations, and administrative instructions that take into account the public interests of the organization, whilst also working to simplify procedures, provide optimal performance, and curb the practice of corruption.

The concept of accountability is a renewed one, the implications of which vary according to its purpose. Whilst it is often interpreted as responsibility, the concept of accountability is broader and more comprehensive. Effendi (2002) considers that accountability is “an expression of the commitment of the public administration to provide an account or report on the nature of its practice of its duties in order to raise the efficiency and effectiveness of these organizations, a system of mechanisms, and elements to ensure integrity and transparency and the elimination of administrative and financial corruption and the public interest”. Al-Omari (2004) points out that accountability is “the response of individuals or institutions to questions addressed to them because of undesirable behaviors. Also, these individuals and institutions have responsibilities and consequences for all their behavior”. Akhu Rasheeda (2006) defines accountability as “the responsibility of the individual to achieve specific performance according to specific standards and regulations, and in case of any defect in these elements, the individual is ready to answer the question ‘How did this happen?’”. According to Shatnawi and Ma’aya (2011), accountability is also defined as “a means by which individuals and organizations can take responsibility for their performance so that those who deal with them can be assured that things are conducted following the public interest and set goals”.

Subaie (2010) aimed to identify the level of commitment in applying transparency in government sectors in the Kingdom of Saudi Arabia and the level of commitment of the supreme audit institutions to hold those sectors accountable for administrative corruption. In Riyadh, Subaie’s study found a weak level of commitment on the part of government sectors in applying transparency, and a weak level of commitment on the part of

judicial and executive bodies in publicly prosecuting defendants in cases of administrative corruption. Further, Subaie's study identified a weak level of commitment to transparency on the part of the governance sector, and a lack of freedom of the media to obtain and disseminate information on issues relating to administrative corruption. Ababneh (2013) aimed to identify the degree of transparency from the perspective of faculty members in Jordanian universities, the impact of this on career empowerment, obstacles to the application of transparency and its relationship to jobs, and proposed solutions. Ababneh's study concluded that the application of transparency in Jordanian universities is moderate in all dimensions, and that a statistically significant positive correlation exists between the degree of application of transparency and the level of functional empowerment in Jordanian universities from the perspective of faculty members. Al-Qahtani (2014) examined the most common types of administrative corruption from the perspectives of National Anti-Corruption Commission employees compared to the perspectives of those convicted of administrative corruption cases, and identified the most important functional ethical principles that prevent administrative corruption. The participants of Al-Qahtani's study strongly agreed that the most common type of administrative corruption is mediation, noting that the most important ethical principle that should be exercised by employees in preventing corruption is integrity. Subaie (2017) aimed to determine the effect of the application of the principles of administrative transparency in reducing administrative corruption in Saudi companies. These principles include: administrative procedures, information systems, administrative communication systems, administrative responsibility, and the participation of employees in plans and policies. A survey was carried out on a simple random sample of employees at higher, middle, and lower administrative levels in financial companies in Saudi Arabia. The most important result of this survey was the significant effect of applying the principles of administrative transparency in reducing administrative corruption in Saudi financial companies.

## **6. Methodology**

This section explains the methodology of this study, which includes an explanation of the sources of data collection, participants, the sample of the study, the study instrument, the tests of the study instrument, and the statistical methods used to examine the data and test the hypotheses.

### **6.1. Data collection**

This research relied on secondary data – which included books, articles, master's theses, and conferences – to clarify the theoretical literature of the study. The primary sources included the data obtained using the study questionnaire – the items of which were formulated using the relevant theoretical framework – and previous studies, which were used to test the study hypotheses related to the role of transparency and accountability in reducing administrative and financial corruption from the perspectives of faculty members.

## 6.2. Population and sample of study

The study population to whom the questionnaire was distributed consisted of the faculty members of private and public Jordanian universities. According to the statistics of Jordanian higher education, there were as many as 10,836 such faculty members nationally at the end of 2018. The sample size of 372 participants was chosen statistically based on a Survey Monkey table (2019). Four hundred questionnaires were distributed to faculty members in private and public universities that were selected by simple random sample, and after these questionnaires were retrieved their validity was ensured. A total of 389 questionnaires were retrieved, of which 15 were not valid for study due to incomplete information or repeated responses. Therefore, a total sample of 374 questionnaires were valid for study and analysis.

## 6.3. Study instrument

The study instrument consisted of a questionnaire which included the demographic variables of faculty members in public and private universities and which included sex, age, scientific experience, and scientific rank. The study was divided into two sections: the first tackled the role of transparency in reducing administrative and financial corruption and included 14 items; and the second dealt with the role of accountability in reducing administrative and financial corruption and included 10 items. The Likert Scale – a rating scale with five levels to enable respondents to specify their level of agreement with each item – was used, with respondents selecting (5) *strongly agree*, (4) *agree*, (3) *moderately agree*, (2) *disagree*, or (1) *strongly disagree*.

## 6.4. Statistical methods used in the analysis of data

The Statistical Package for Social Sciences (SPSS) program was used to analyze the questionnaire data; several statistical methods were used on the data to achieve the study objectives by testing its hypotheses. The following were the most important methods used: a reliability test using Cronbach's Alpha to check the internal consistency of the responses relative to the items of the study instrument; descriptive statistical methods, which were used to obtain general indicators regarding the demographic characteristics of the study sample, including the use of frequency distribution and percentages of the frequencies associated with the sample characteristics related to sex, age, scientific experience, and scientific rank; and a one-sample *t*-test, which was used to compare the mean of the questionnaire items to the test value ( $M = 3$ ). Since the scale of trends in the study is 5, the test value that is compared to is 3. If the level of significance was  $\leq 5\%$ , then there were statistically significant differences between the arithmetic mean of questionnaire items and the test value ( $M = 3$ ), which meant accepting the alternative hypothesis and rejecting the null hypothesis. However, if the level of significance was  $> 5\%$ , then there were no significant differences between the arithmetic mean of questionnaire items and the test value (3). In such a case, the null hypothesis would be accepted and the alternative hypothesis would be rejected.

## 7. Statistical Analysis and Testing Study Hypotheses

This section presents the analysis of the demographic data. It also represents the results of the analysis of the responses to the questionnaire on the role of transparency and accountability in reducing administrative and financial corruption in public and private organizations.

### 7.1. *The analysis of the demographic data*

The authors calculated the distribution frequency and the percentages of the frequencies associated with the characteristics of the participants of the study sample. It was noted that the majority (86%) of the study sample were male, and most were aged 30–40 (34%) and 40–50 (43%) years old. In total, 86% of the participants had over five years of practical experience, and in terms of seniority, 15% were professors, 30% associate professors, and the rest were distributed between assistant professors and lecturers. Therefore, the majority of faculty members were of a mature age, were experienced as faculty members, and had academic qualifications that enabled them to assess the questionnaire items well and indicated their potential to determine the role of transparency and accountability in reducing administrative and financial corruption.

### 7.2. *Stability of the study instrument*

To ensure the consistency of the study instrument, the coherence coefficient (Cronbach's Alpha) was calculated, which was estimated from the applied aspect of administrative and human sciences. Scores greater than 0.60 are considered accepted statistically, and this measure also indicates the consistency of the responses of the study sample to the items of the study instrument (Bougie and Sekaran 2013). The coefficient of internal consistency (Cronbach's Alpha) for all questionnaire items was calculated at 0.752, which is an appropriate coefficient and indicates the consistency of the responses to the questionnaire. This result confirms the high coefficient of stability in each item of the questionnaire, where scores ranged between 0.79 for transparency items to 0.71 for accountability items – all of which are statistically acceptable values.

### 7.3. *Statistical analysis of the study hypotheses*

This section presents the analysis and discussion of the study results in light of the hypotheses and objectives of the study.

**The first hypothesis: There is no significant role played by transparency in reducing administrative and financial corruption.**

**Table 1. The role of transparency in reducing administrative and financial corruption**

Ranking	Items	Mean	Standard deviation	t-test	Sig
1	Streamlining business processes to finish transactions without disruption limits administrative and financial corruption.	4.25	0.930	10.51	0.00
2	Taking the necessary procedures to protect information and preserve its security reduces administrative and financial corruption.	4.20	0.710	13.54	0.00
3	Informing employees of performance appraisal criteria reduces administrative and financial corruption.	4.13	0.860	11.23	0.00
4	Informing employees of the results of performance evaluation contributes to the strengthening of strengths and the development and improvement of weaknesses, which reduces administrative and financial corruption.	4.11	0.820	11.69	0.00
5	Activating the system of suggestions by employees to develop and simplify work procedures reduces administrative and financial corruption.	4.10	0.690	13.46	0.00
6	The application of laws and regulations to all employees based on the principle of equality reduces administrative and financial corruption.	4.07	0.88	10.07	0.00
7	Making the laws, regulations, and instructions, in addition to the changes in work, available to employees, limits administrative and financial corruption.	4.01	0.970	8.74	0.00
8	Applying the performance appraisal mechanism objectively to all employees reduces administrative and financial corruption.	4.04	0.850	10.16	0.00
9	The independence of the Company's Board of Directors limits administrative and financial corruption.	4.00	0.81	10.24	0.00
10	Revising the Human Resources qualification policy continuously contributes to reducing administrative and financial corruption.	3.98	0.89	9.23	0.00
11	Benefiting from the mistakes of previous decisions in addressing similar situations limits administrative and financial corruption.	3.97	0.93	8.72	0.00
12	Documenting and providing timely information on databases reduces administrative and financial corruption.	3.95	0.93	8.52	0.00
13	Engaging employees in management decisions reduces administrative and financial corruption.	3.78	1.17	5.57	0.00
14	Set guidelines for business procedures reduce administrative and financial corruption.	3.55	0.97	4.79	0.00
<b>The role of transparency in reducing administrative and financial corruption.</b>		4.01	0.22	36.77	0.00



Table 1 shows that all the of questionnaire items that tested the first hypothesis obtained an arithmetic mean higher than the test value ( $M = 3$ ), and a statistically significant difference ( $\alpha \leq 0.05$ ). This is an indicator of the important role of transparency in reducing administrative and financial corruption in public and private organizations.

These results show that the item “Streamlining business processes to finish transactions without disruption limits administrative and financial corruption” attained the highest mean value (4.25). The authors believe that the search for the best methods to perform work simplifies procedures, and links material and human elements in a form that leads to reducing required effort and abolishing unnecessary procedures in the performance of work. Also, the optimal use of effort, financial resources, and time leads to work performance being achieved in the easiest, cheapest, and fastest manner, which reduces administrative and financial excesses or irregularities.

The results of the study also show that the item “Taking the necessary procedures to protect information and preserve its security reduces administrative and financial corruption” comes in second place with a mean of 4.20. The authors agree with the theme of this statement, whereby business organizations protecting information and maintaining its security, control, and accountability – whilst also checking the database confidentially and avoiding any damage that may occur to this data – helps to reduce administrative and financial corruption.

The item “Informing employees of performance appraisal criteria reduces administrative and financial corruption”, scored a mean of 4.13. This is due to the importance of employee knowledge of evaluation criteria and the results thereof in a fully transparent manner, away from personal judgments, and with clear and specific criteria. Furthermore, informing employees who seek promotion of performance evaluation criteria helps them to follow these criteria to achieve their targets, which increases their confidence in the objectivity of the evaluation process and reduces administrative and financial corruption.

The results of this study also show that the item “Set guidelines for business procedures that reduce administrative and financial corruption” comes in last place, with a mean of 3.55. The authors argue that organizations’ clarification and simplification of work procedures, training of staff, and issuance of circulars to workers regarding changes in work procedures are sufficient, and reduce the need to prepare guidelines for work procedures.

To validate the first hypothesis, the one-sample *t*-test was used. Table 2 shows the results of this test.

**Table 2. One-sample t-test for items related to the role of transparency in reducing administrative and financial corruption.**

The first hypothesis	Mean	Standard deviation	<i>t</i> -test	Sig.
The role of transparency in reducing administrative and financial corruption	4.01	0.22	36.77	0.00

Table 2 shows the results of the one-sample *t*-test of the first hypothesis, which indicate that there is a role played by transparency in reducing administrative and financial corruption in public and private organizations, with a mean of 4.01 and a significance level of 0.00 – which is lower than the statistical significance level ( $\alpha \leq 0.05$ ). This proves the rejection of the null hypothesis and the acceptance of the alternative hypothesis. Thus, we can state that: “Transparency plays a significant role in reducing administrative and financial corruption”.

**The second hypothesis: There is no significant role played by accountability in reducing administrative and financial corruption.**

*Table 3. The role of accountability in reducing administrative and financial corruption.*

Ranking	Items	Mean	Standard deviation	<i>t</i> -test	Sig
1	Adopting a clear system of accountability limits administrative and financial corruption.	4.31	.800	13.60	0.00
2	Implementing accountability procedures objectively and according to reliable information reduces administrative and financial corruption.	4.20	.860	11.65	0.00
3	Declaration of accountability methods for all employees reduces administrative and financial corruption.	4.17	.940	10.34	0.00
4	Enhancing self-censorship in employees themselves reduces administrative and financial corruption.	4.11	.970	9.59	0.00
5	Subjecting the Board of Directors to accountability limits administrative and financial corruption.	4.10	.960	9.53	0.00
6	Objective and honest accountability of employees limits administrative and financial corruption.	4.02	1.04	8.20	0.00
7	The nomination of a competent person to senior management positions contributes to the reduction of administrative and financial corruption.	4.01	1.01	8.36	0.00
8	Employees' justification of their decisions and actions which are contrary to laws and regulations limits administrative and financial corruption.	3.97	1.07	7.55	0.00
9	Accountability of employees for the implementation of regulations and instructions contributes to the reduction of administrative and financial corruption.	3.85	1.06	9.53	0.00
10	Activating the role of universities, the media, and civil society institutions reduces administrative and financial corruption.	3.72	0.96	6.33	0.00
	<b>The role of accountability in reducing administrative and financial corruption</b>	4.05	0.31	27.75	0.00

Table 3 shows that all questionnaire items in the second hypothesis obtained an arithmetic mean higher than the test value ( $M = 3$ ), and a statistically significant difference ( $\alpha \leq 0.05$ ). This is an indicator of the important role of accountability in reducing administrative and financial corruption in public and private organizations.

The results show that the item "Adopting a clear system of accountability limits administrative and financial corruption" comes in first place with the highest mean (4.31). This is because having a clear system of accountability in public and private organizations enhances trust between the organization and its employees, which will, in turn, increase employee motivation and sense of belonging. Having a clear system of accountability also demonstrates the strength of the administrative and supervisory systems in an organization, and reduces the potential for employee mistakes. It also addresses what may happen between employees and management in a clear and transparent way, which reduces administrative and financial corruption in these organizations.

The results of the study also show that the item "The implementation of accountability procedures objectively and according to reliable information reduces administrative and financial corruption" obtained an arithmetic mean of 4.20. The authors agree with the theme of this item, as the beliefs of the officials of public and private organizations are of importance in terms of justice, equality, and the need to implement administrative accountability objectively and in a non-aligned manner. Further, the accountability of some employees with implicit confidentiality regarding actions taken against them will enhance their sense of job security and reduce administrative and financial corruption.

The results of this study also show that the item "The declaration of accountability methods for all employees reduces administrative and financial corruption" obtained an arithmetic mean of 4.17. The authors believe that the declarations of business organizations on accountability methods for all enhances confidence between senior management and employees, and ensures the implementation of procedures and activities objectively, thus reducing administrative and financial corruption.

The results of the study also show that the item "Activating the role of universities, media, and civil society institutions in spreading a culture of transparency and accountability reduces administrative and financial corruption" comes in last place with an arithmetic mean of 3.72. The authors believe that the tasks of consolidating the concept of corruption and explaining the rules of behavior and the ethics of public function through the media are not enough to reduce administrative and financial corruption. However, the existence of self-censorship in the actions of employees and the rooted – innate and dogmatic – culture of anti-corruption and sincerity in the performance of work, the basis of which reflects positively on the organization, limits administrative and financial corruption.

The results of this study also show that the item "Accountability of employees for the implementation of regulations and instructions contributes to the reduction of administrative and financial corruption" comes in penultimate place, with an arithmetic mean of 3.85. The authors attributed this to the notion that the enactment of regulations and legislation is an important issue in the fight against corruption, but organizations must follow the application of these regulations and legislation, and impose deterrent penalties for violators so as not to repeat any form of administrative and financial corruption.

To validate the second hypothesis, the one-sample *t*-test was used. Table 4 shows the results of this test.

**Table 4. One-sample *t*-test for items related to the role of accountability in reducing administrative and financial corruption.**

The second hypothesis	Mean	Standard deviation	<i>t</i> -test	Sig.
The role of accountability in reducing administrative and financial corruption	4.05	0.31	27.75	0.00

Table 4 shows the results of the one-sample *t*-test of the second hypothesis, which indicate that there is a role for accountability in public and private organizations in reducing administrative and financial corruption, with a mean of 4.05 and a significance level 0.00 – which is lower than the statistical significance level ( $\alpha \leq 0.05$ ). This proves the rejection of the null hypothesis and the acceptance of the alternative hypothesis. Thus, we can state that: “Accountability plays a significant role in reducing administrative and financial corruption”.

## 8. Conclusions and Recommendations

In light of the statistical results, the following conclusions have been reached:

1. Both transparency and accountability play a role in reducing administrative and financial corruption in a high and convergent manner, and transparency is a necessary step before the stage of accountability.
2. Public and private organizations should adhere to the principles and promote the concept of transparency because of its positive role in creating a healthy environment, improving the level of accountability, and reducing administrative and financial corruption.
3. Employees need to be informed of performance appraisal criteria and be provided with feedback which addresses their weaknesses and enhances their strengths. Declaring accountability procedures for employees and the steps to be followed during this process, and implementing them objectively and fairly, is also recommended.
4. It is important for public and private organizations to study and simplify work procedures so that employees can easily follow them. These procedures should be openly declared and employees should be engaged when they are put in place, and necessary instructions for their performance should be provided.

The following recommendations are also provided:

1. The need for business organizations in the public and private sector to study the forms of administrative and financial corruption and the extent of their spread. These organizations should simplify, abbreviate, announce, and publish work procedures through various media.

2. Business organizations in the public and private sector should deter administrative and financial corruption in all their forms through strategic plans and goals that oblige the application of transparency and accountability in all public and private sectors, and should hold administrative leaders at various levels accountable for the level of their implementation.
3. Coordination should be activated between the supervisory and executive bodies to combat administrative and financial corruption, and the procedures and legislation necessary to protect individuals who contribute to exposing administrative and financial corruption should be adopted, along with rewarding them whether they are in the public or private sector.
4. It is important to focus on the application of e-government to enhance the progress of various procedures in a transparent and accountable manner through the provision of online services.
5. Efforts should be made to activate the role of schools, universities, mosques, the media, and civil society institutions in spreading a culture of accountability and integrity, and limiting the confidentiality of the information monopoly in serving the interests of certain entities at the expense of others.
6. Deterrent penalties should be imposed at all levels of administrative corruption, by activating the state's judicial apparatus and investigative procedures, the trial of defendants in cases of administrative corruption, and the declaration and implementation of sanctions for those found guilty.
7. It is important to enact laws and legislations that oblige the directors of organizations to apply transparency and accountability in all operations and procedures, and to make them permanent and continuous so as to achieve integrity in performance and behavior.
8. Finally, this study recommends that researchers and scholars should conduct further studies regarding transparency, accountability, and incentives related to their application, along with the obstacles that hinder their implementation in both public and private organizations.

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Sanaa Maswadeh, Mahmoud Al-Wadi

## **Skaidrumo ir atskaitomybės vaidmuo mažinant administracinę ir finansinę korupciją**

Anotacija

*Šiuo tyrimu siekiama sužinoti skaidrumo ir atskaitomybės vaidmenį mažinant administracinę ir finansinę korupciją, apklausus valstybinių ir privačių universitetų fakultetų narius. Tyrimo tikslui pasiekti buvo išplatintas klausimynas 374 fakultetų nariams privačiuose ir valstybiniuose universitetuose. Tyrimo hipotezės tikrintos remiantis vieno mėginio t-testu. Tyrimu pasiekta daug rezultatų, iš kurių reikšmingiausi yra šie: skaidrumas ir atskaitomybė yra vienodai svarbūs mažinant administracinę ir finansinę korupciją, taip patvirtinta, kad skaidrumas yra būtinas etapas prieš atskaitomybės etapą. Tyrejai rekomenduoja, kad viešosiose ir privačiose organizacijose turi būti ištirtos administracinės ir finansinės korupcijos formos, jų išplitimo mastas, laikomasi skaidrumo ir atskaitomybės principų bei skiriamos atgrasančios nuobaudos visais administracinio lygmens lygmenimis teisingai, kadangi tai gali sumažinti administracinę ir finansinę korupciją.*

Sanaa N. Maswadeh, professor at the Accounting department at the Faculty of Business, Jadara University, Irbid, Jordan.

E-mail: mmsana59@gmail.com

Mahmoud Hussein Al-Wadi, professor of Economics / Money and Banks at the Faculty of Business, Amman Arab University, Amman, Jordan.

E-mail: mwadi57@yahoo.com

Sanaa N. Maswadeh – Jadaros universiteto Verslo fakulteto apskaitos katedros profesorius, Jordanija.

El. paštas: mmsana59@gmail.com

Mahmoud Hussein Al-Wadi – Amano arabų universiteto Verslo fakulteto Ekonomikos, bankų katedros profesorius, Jordanija.

El. paštas: mwadi57@yahoo.com