



Providing a Professional Ethics Model for Improving Public Accountability in the Iranian Governmental Organizations

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ABSTRACT

Today, as a result of the concept of professionalism, diversity and the intertwining professions and many challenges arising from globalization, professional ethics strategic position in a global environment of business in other words go beyond the range of scientific fields have raised vast knowledge. On the other hand, in the modern era accountability is one of the requirements of the new rule and if leads to come true strengthen genuine relationship - between citizens and lawyers, and brokers, increasing the effectiveness and transparency in organizational performance, reduce corruption (financial, administrative, etc.), enhancing the coherence and legitimacy of the political system will lead. In this research first define and describe aspects of professional ethics (individual, organizational and extra organizational) and public accountability (moral, legal, financial, political, and social performance). Then, through scientific studies and library, 198 indicators were classified in the framework of professional ethics to enhance public accountability that with applying defined indicators of professional ethics can effort to the promotion of all aspects of public accountability; In other words, with the sovereignty of professional ethics, in the remarkable amount will cause to reduce tensions and success in achieving the target and will cause the promotion of public accountability and government agencies.

Keywords: Professional Ethic, Public Accountability, Moral Accountability, Social Accountability, Legal Accountability, Financial Accountability

JEL Classifications: C52, C32, Q13

1. INTRODUCTION

Today's approach can be considered a return to rationality and morality. Humanity after different periods goes up to have an intellectual and moral approach in providing material and spiritual needs. In this sense, morality can be regarded as the center of future global developments (Horton et al., 2007). On the other hand the ever-increasing complexity and increasing the immoral and illegal in the workplace make necessary the attention of managers and leaders to establish and maintain professional ethics and accountability in all organizations (Rahimnia and Nikkhah, 2011). The concept of professional ethics, ethics is derived from ethics (Ghasem et al., 2014). Professional is actually a structural and functional system which tries to identify potential conflicts and to offer the right solutions. The rule of professional ethics in the organization is able to very significant organization in order to reduce tensions and successfully assist in achieving the goal of effective and the organization's response (Motlagh et al., 2014).

On the other hand, accountability is as an institution of supplement public administration in a democratic state. Public accountability is the foundation of any society that claims democracy (Hughes, 2003). Therefore, accountability is an important moral deed for understanding how the exchange meets the ethical aspects, considering the limitations of accountability is crucial. Based on the findings of experts, confidence in the public sector decreased and demand for accountability in the public sector has increased; on the other hand rising expectations caused dramatic changes in official accountability standards (Danaeefard, 2014). Therefore, contrary to the apparent relationship and logical structure of professional ethics and accountability, this feature has not been studied as it should.

The root of many of the behaviors and activities of the directors must be in ethics and moral values and accountability sought and all managers must engage in things that sociable and are consistent with its values. This issue with regard to the essential

functions of government agencies is important and must be reviewed and scrutinized to strengthen them in their professional ethics, and commitments expressed through the promotion of public accountability and ensure that this commitment applies to all the organization and cause increasing public accountability. According to the above says the purpose of present study is to identify the dimensions and different approaches to the study of professional ethics and public accountability, which model seeks to answer that question the professional ethics can be provided that will Iran lead to the promotion of public accountability in government agencies?

1.1. Professional Ethics

The root word “ethics” is derived from the Greek word Ethic means “authority, customs, and traditions.” In English, the words ethic and morality are used both in the moral sense ethics means the social system that ethics is applied in it, but morales determines individual character (Motlagh et al., 2014). The study human right and wrong moral choices and can be defined as a set of moral values that distinguish between right and wrong behavior. Routledge Encyclopedia defines professional ethics: In professional ethics, similar parts can be seen, although the idea that certain ethical rules, especially given professional exist, but the old times, when the hippocratic oath for doctors were needed, was common (Khaki, 2013). According to Campbell and Thiessen (2010), professional ethics and practice, in fact, is a structural system that tries while recognizing the potential conflicts discover its solutions and accurate. Pennino (2004) divides dimensions of professional ethics into three aspects.

1.1.1. The individual aspects of (personal communication) professional ethics

Means the features and characteristics, religious values, personal criteria, family factor, beliefs, and personality all of them are the factors affecting the professional ethics on individual aspects (Ahmadi et al., 2013). It also the possibility OS accurately assesses of the ethical factors that affect individual ethical decision-making capabilities and the educational needs of managerial, will make a positive contribution to moral actions in organizations. Individual morality refers to the behavior of the person. Such as arrogance, betrayal, obscene behavior being among the cases considered immoral and a person who escapes the interest of truth has ethical behavior and action and someone who is honest has ethical behavior (Katoozian, 2007) (Figure 1).

1.1.2. The organizational aspect (interpersonal communication) professional ethics

Organizational ethics begins from restore confidence. Whatever greater the confidence in the organization, programs, and managers (senior, middle and operational managers). The organizational commitment and adherence to assigned tasks will be higher (Jafari et al., 2015). Factors such as leadership, management, and communication with colleagues, subordinates and elites associated with the system of reward and punishment, expectations of colleagues, regulations, and procedures, the organizational and cultural atmosphere are in this area (Pennino, 2004) (Figure 2).

Figure 1: How to create individual ethics (Reference: Katoozian, 2007. p. 85)

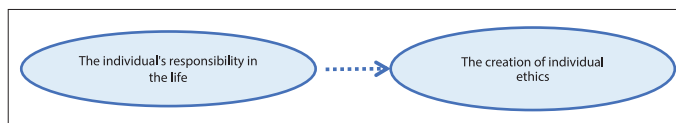


Figure 2: Dimensions of professional ethic (Pennino, 2004)



1.1.3. Extra organizational aspects (peripheral)

Economic, cultural, political and other organizations and competitive factors are the factors affecting the professional ethics (Esmail, 2015). Organizations today are one of the most important social institutions that the scope of its impact on various aspects of human life is very wide. Professional ethics issue comes from this interaction and how to organize the communication behavior of its nature as a legal entity on the environment (Salvati et al., 2013). Also promotion of moral ethics in business and ethical excellence organizational culture, not only creates a joyful environment conducive to increased productivity but also beyond the organization has an effective role in society (Beikzade et al., 2010). In this study, such as personal, organizational and cross professional ethics is applied to promote public accountability.

2. PUBLIC ACCOUNTABILITY

Culture expresses accountability as “the condition of accountability” in particular, obligation or willingness to accept responsibility or individual responsibility for personal actions (Gotez and Jenkins, 2002). Accountability is complex and chameleon species word that now it has become normal. What all the experts agree about is complexity, ambiguity, and dependence of accountability to meet the organizational context. On the other hand, the concept of accountability can relate to structural changes in political science and public administration from the 1980s had happened (Iyoha and Oyerinde, 2010). Given the above, the concept of public accountability becomes important along with specialization of roles (Mahboubi et al., 2013).

This concept should search in the fundamental values of democratic societies, on the principles of democracy, separation of powers, rule of law and good government effectiveness.

2.1. Dimensions of Public Accountability

According to the discussed theory in the Table 1, in the present study to assess the degree of improvement of public accountability the ethical, legal, financial, political, and social performance in terms of comprehensiveness and compliance with state organizations were used. Following the above-mentioned dimensions of public accountability is explained as follows.

Table 1: The proposed model of professional ethics to promote public accountability

Dimensions	The main indicators of professional ethics promoting public accountability
Individual	<ol style="list-style-type: none"> 1. The moral accountability: Faith and trust in God, a pioneer in solving logical problems of people, patience in dealing with the problems, proper advice to others, avoid personal vested interests, secrecy 2. The legal accountability: Act responsibly and in accordance with the norms of society, adherence to the prescribed covenant, the seriousness of the most recent rules, compliance with laws, quickly correcting individual errors, according to certain rules 3. Financial accountability: The importance of earning legitimate, empowering the optimal use of limited financial resources, avoid distorting information and financial documentation, integrity and avoiding personal use of public funds 4. Political accountability: Developing a communications network with others in accordance with the tasks, the proper use of influence and authority in the performance of duty, keeping secrets and confidential information, the potential of contingency 5. Functional accountability: Conscientiousness, wise decision making, self-control in the execution of duties, competence and merit in doing so, the spirit of criticism, the precise timing of doing things 6. Social accountability: The responsibility for environmental issues, civil rights people, the proper use of public facilities, actively involved in community groups, helping fellow human beings in need
Organizational	<ol style="list-style-type: none"> 1. The moral accountability: Avoid nepotism and bribery, promises and agreements signed act, respecting the privacy of individuals in the work environment, respectful behavior in the workplace with others, availability of management and employees 2. The legal accountability: Audit action plans based on the rules, correct law enforcement training to staff and stakeholders, assure its safety and enforcement of regulations, compliance with legal standards in the promotion and appointment 3. Financial accountability: Seriousness in reducing the cost of production of goods and services, reliable, relevant and comparability of financial stringent, optimal control solutions in compiling financial reports 4. Political accountability: The constant pursuit of representatives of relevant organizational rights, prevent parties involved in the implementation of programs related purposes, setting agendas with the participation of employees and stakeholders 5. Functional accountability: Result-oriented in the same process related, effective utilization of existing capacity, creating collaborative working environments and synergistic (synergistic), empowering employees by entrusting them 6. Social accountability: Non-discrimination in the enjoyment of employment conditions, respect for property rights in the application of physical and intellectual assets, compensation for losses caused to others in implementing programs
Extra organizational	<ol style="list-style-type: none"> 1. The moral answer: Continuous participation in philanthropic activities, according to public expectations, retention of personal information, collaborate for ethical audit rules 2. The legal accountability: Timely notification to the public the new regulations cooperate in monitoring the implementation of strict rules, making full use of the capacities latent in law, assisting in demystifying the existing rules 3. The financial accountability partner efforts to create a proper system to monitor financial transactions, protection of property and public assets principled, serious efforts for timely payment of public debts and obligations 4. Political accountability: The acquisition of the necessary authority to deal with changing conditions, will call for the promotion and monitoring of citizen participation, maximum use of modern tools of diplomacy and international 5. Functional accountability: The seriousness of the date of the performance indicators with the participation of citizens, the efforts desirable modeled on the actions of leading global organizations, and transparent cooperation with regulatory authorities 6. Social accountability: Avoid transfer costs to other social contributions, reports the implementation of social commitment, contribute to the preservation and restoration of natural resources and the environment

2.1.1. Political accountability (democratic)

Political accountability refers to limitations by the organizations and stakeholders who have the power to impose penalties and imposed on the behavior of public affairs officers (Danaeefard, 2009. p. 115). Apart from elections, political accountability (democratic) has various other important aspects too; including the following: Expectations, citizens' expectations of in relation to the presentation and the provision of public goods and services, public confidence in and commitment to the social contract (Ebrahim and Gholam, 2005). This responsiveness makes financial and non-financial information to be audited government and representatives of citizens (Bovens et al., 2008). According to Bovens (2005),

a weak increase of political values such as accountability and responsibility just leads to the efficiency, objectivity, and effectiveness of short-term (Salajegheh et al., 2013).

2.1.2. Moral accountability

This kind of accountability means that to what extent public affairs officers (directors and employees) act to the moral principles of the society? (Danaeefard, 2014). Ethical look to respond will cause to be sensitive to the challenges surrounding environment and our understanding of the changes in the environment become significant (Alvani et al., 2011; 2013). Participation in social responsibility projects, stressing the importance of its social

responsibility to the community, sustainable development and creating a better life for future generations, are factors of moral accountability.

2.1.3. Legal accountability

Current definitions of the rule of law tend to begin their definitions of accountability under the law. Accountable to accepted responsibility and authority granted by law or court official called legal accountability say (Bovens, 2006). It means to what extent the public affairs officers at the public organizations will follow the rules and regulations? (Danaeefard, 2009. p. 87). As the number of resources and actors that are visible in the field of rule of law, literature related to accountability is detected a lot of different ways to organize (Maurits, 2011).

2.1.4. Financial accountability

Distribution is the way of costs and the use of financial resources that apply through tools such as auditing, monitoring, budgeting, and accountability. This dimension is related to the accountability to obey the law and regulations act to the financial control and management. (Ebrahim and Gholam, 2005). For the implementation of accrual accounting, compliance and financial preparedness different groups in government bodies are essential which otherwise it is not possible to achieve a completely objective system of accountability based on financial and operating performance.

2.1.5. Functional response

Since the late 1980s, numerous references to the answer or result-oriented performance existed as a new tool to respond (Nargesian, 2011). Log in market-based mechanisms in the public sector, leading to new results and customer-oriented thinking clearly, under the banner of accountability is worked. Accountable to actions against auditors and inspectors in the organization and overseeing the actions of those who are called functional accountability (Bovens, 2010). Cutt and Murray (2002) know accountable as the performance measurement, evaluation and reporting that accountability should be used as a criterion for measuring the performance (Cutt and Murray, 2002. p. 48).

2.1.6. Social accountability

Frederick Karen points out that among the so-called new term corporate social responsibility is not grown that much and more basic forms of organizational, strategic and corporate social responsibility and in that organization really respond to social expectations (Ecimovic and Esposito, 2008). Accountability can also define as a social relationship that in which an agent (person or organization) to explain and justify its actions a commitment to a number of other important factors (Bovens, 2005. p. 3).

Today, public administration is known as public management issues to promote the public interest and create a belief in social responsibility in organizations is the cornerstone of the management of public affairs. Recently the concept of social responsibility has changed to social accountability (Alvani et al., 2013).

2.2. Indicators of Professional Ethics Promoting Public Accountability

In this study first 198 index is derived from scientific studies in three dimensions professional ethics (individual, organizational and extra organizational) to enhance public accountability in six dimensions (ethical, legal, financial, political, and social functional) classification of the most important indicators are expressed as the Table 1.

3. CONCLUSION AND RECOMMENDATIONS

According to studies the most important indicators of professional ethics (individual, organizational and extra organizational) that is conducive to the promotion of public accountability is as follows:

To promote ethical accountability in government agencies of in terms of average professional ethics of individual employees should faith and trust in God assignments in their work epigraph and also the confidentiality, and choose patience in dealing with the issues and challenges and avoid personal vested interests.

Organizational aspects of professional ethics in organizations more comprehensive regulatory approach should have to avoid nepotism and bribery creation and the respectful treatment of others in the workplace, and act to their promises and agreements. In terms of extra organizational of professional ethics, organizations should pay attention to the public expectations and the retention of personal information, for ethical audit legislation, has cooperation with competent authorities.

To improve the legal accountability of individual professional ethics the employer should act in accordance with duty and the norms of society and adhere to the prescribed covenant and the compliance of laws, correct their individual errors according to certain rules. The organizational aspects of professional ethics, as well as program administrative fees, become audits according to the rules and while ensure enforcement of regulations follows the legal regulations in the promotion and appointment. From the extra organizational dimension of professional ethics, the organizations should prompt notification of new regulations to act to made public and the full use of the potential inherent in the laws, is assisting in demystifying the existing rules.

To improve financial accountability in government agencies in terms of individual professional ethics, staff needs to pay attention to earn money legitimately and while avoiding distortion of financial documents, avoid from personal use from public funds. The organizational aspects of professional ethics also while seriousness in the reduction of finished cost of production of goods and services, provide appropriate control measures in compiling financial reports. In terms of extra organization professional ethics, organizations should while regulated protection of public assets have serious efforts for timely payment of debts and public obligations.

To enhance political accountability in terms of professional ethics of individual government agencies should develop to communicate

with other workers in accordance with the tasks, and while the proper use of influence and authority in the performance of duty, try to protect corporate secrets and confidential information. In term of organizational aspect of professional ethics as well as the constant pursuit of organizational rights of representatives should be concerned and also prevent parties involved in the implementation of programs irrelevant purposes, set agendas in partnership with staff and stakeholders. In terms of professional extra organizational professional ethics organization should besides achieving the necessary authority to deal with changing conditions apply maximum utilization of modern diplomacy and international instruments.

To promote government functional accountability in the organization in terms of individual professional ethics, wise decisions must make and while having deserved at work, affairs performed with precise timing. From the organization aspect of professional ethics, result-oriented must also run same with process-oriented and while effective utilization of existing capacity, create work collaboratively and synergistically (synergistic). In terms of extra organizational professional ethics organizations should also have seriousness in updating the performance indicators with citizen participation and while the necessary cooperation and transparency with regulatory authorities, efforts to desirable modeled on the actions of leading global organizations.

To promote social accountability in terms of individual professional ethics, employees should have a sense of responsibility towards environmental issues and while the civil rights of individuals, have proper usage of public facilities. In terms of organization aspect also while subject to the application of physical assets and intellectual property rights, harm act to the others offset programs. In terms of extra organizational of individual professional ethics must also avoid transferring fee act to the others social participation and while the report of the implementation of social commitment, have participation in preservation and restoration of natural resources and the environment.

Final words are that using individual indicators, organizational and extra organizational and individual professional ethics can upgrade covering all aspects of public accountability (ethical, legal, financial, political, and social functional).

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