

PUBLIC ADMINISTRATIVE ACCOUNT ABILITY PRACTICES AMONG SULU STATE COLLEGE EMPLOYEES

Charisma S. Ututalum, Ed.D, President of Sulu State College Jolo

ABSTRACT

This descriptive-correlational study determined the public administrative accountability practices among Sulu State College employees during Academic Year 2020-2021 in terms of administrative transparency, efficiency, responsiveness, responsibility, integrity, and equity and the significant correlation and differences in these levels when data are classified according to respondents' demographic profiles. In this study, almost three-fourth or majority of the Sulu State College employees are female, within 30 years old & above and 31-40 years old brackets, almost one-half are married, having 10 years and below years of service, and with Bachelor's degree. Generally, public administrative accountability is practiced to a high extent by Sulu State College employees. Except for variable educational attainment, all other variables such as gender, age, civil status and length of service do not significantly intervene in ways how Sulu State College employees perceive towards the extent of administrative accountability practices. Doctorate degree holders are better in perceiving the administrative accountability practices in terms of Efficiency, Responsiveness, Integrity and Equity Categories. With high extent of administrative accountability practices and the high positive correlation among the levels of this variable, this particularly study tends to support the model introduced by AbuHasanein's (2017) Administrative Accountability Model derived from Bovens (2007) which stresses that accountability often covers other distinct concepts such as transparency, efficiency, responsiveness, responsibility, integrity and equity (Bovens, 2007 in AbuHasanein, 2017).

Keywords: Public Administrative, Accountability, Practices, Sulu State College and Employees

INTRODUCTION

Accountability is a complex term which is has been a commonplace of public administration literature and discourse. Conceptually, public higher education institutions such as state universities and colleges have a constant accountability issues and concerns. This means that state colleges, per se bear the public mandate that which to take responsibility, irrespective of whether there are apparent problems or ambiguities. Basically, state college employees should be regarded as accountable, not only as individual workers performing their duties, but also as member of an academic organization striving to contribute and maintain good governance, public trust and confidence.

Administrative accountability is pseudo to public accountability which can mainly be studied as a question of the hierarchical responsibility status of the state college organization, as well as of its duties and responsibilities. From a philosophical viewpoint, the focus will lie on the administrative aspect of accountability.

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

That is, the notion answerable of administrative accountability as an important element of good governance involves being answerable for decisions or actions, often to prevent the misuse of power and other forms of inappropriate behavior. This notion of accountability can be divided into a number of components, namely: 1. to give an explanation to stakeholders, 2. to provide further information where required, 3. to review, and if necessary to revise, systems or practices to meet the expectations of stakeholders, and 4. to grant redress or to impose sanctions (Cameron, 2015).

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

Moreover, we need accountability as a virtue, which in turn is a more comprehensive conceptual entity than the one referred to by ethical accountability, for example. In practice, this means a transfer from passive accountability, such as control-oriented activity and actors, to a proactive and predictive aspect of accountability. Active accountability may be realized in the framework of a hierarchical organizational structure and management system and, therefore, it is more appropriate to talk about bureaucratic virtues.

Having referred to several researchers' and authors' views on what accountability actually is, this researcher can therefore assumed that accountability is an essential tool to different people in the organization because it helps in measuring the success and progress, accelerating the performance, keeping the employee responsible, and validating the thoughts and principles. Hence, this study was conducted to determine the extent of administrative accountability practices at Sulu State College as perceived by faculty and staff.

METHODS

This chapter focuses on the research methodology that will be adopted in the conduct of this study. It covers research design, research locale, respondents of the study, sampling procedure, data gathering procedure and tools, research instrument, validity and reliability, and statistical treatment of data.

Research Design

According to Bless and Higson-Smith (1995) a research design is "a program that guides a researcher in collecting, analyzing and interpreting observed facts." Similarly, Babbie and Mouton (2001) regard research design as the road map or blueprint by which one intends to conduct a research and achieve his/her research goals and objectives." A descriptive research design method was employed in this study, that is, with the intent to describe, quantify, and infer as well as to discover relationships among variables and to allow the prediction of future events from present knowledge or phenomenon of college faculty members and none-teaching staff, namely: 1) The socio-demographic profile of faculty members and none-teaching staff of Sulu State College in terms of gender, age, civil status, length of service, and educational attainment; 2) The extent of administrative accountability practice such as administrative transparency, efficiency, responsiveness, responsibility, integrity, and equity; and 3) The significant difference in the extent of administrative accountability practice at Sulu State College when data are grouped classified according to gender, age, civil status, length of service, and educational attainment.

Faculty members and none-teaching staff were the main source of data which were quantified to answer the research questions in this study. Library and internet research were used as the sources of information that were used to enrich the theoretical and conceptual frameworks of this research. The data from the respondents were collected through the use of questionnaires.

Research Locale

This study was conducted in Sulu State College specifically among faculty members and none-teaching staff during the School Year 2020-2021. This higher educational institution is under the direct supervision of the Commission on Higher Education (CHED).

Faculty members included in this study are those college professor and instructors teaching at the different academic departments regardless of courses/subjects they are handling, while none-teaching staffs were taken from different administrative and academic department offices.

Respondents of the Study

The respondents of this study were college faculty members and none-teaching staff who are currently employed at the Sulu State College during the school year 2020-2021.

Sulu State College	Faculty	None-Teaching	Total
Schools/ Academic Departments	Frequency	Frequency	
Agriculture	10	30	100
Arts and Sciences	10		
Business Administration	20		
Computer Science and Engineering	10		
Education	10		
Nursing	10		
Total	70	30	100

Sampling Design

A purposive sampling method was employed in this study. Representatives of one hundred (100) samples were purposively chosen based on the availability of faculty and none-teaching personnel. The use of purposive sampling in this study was to ensure the representation of gender, age, civil status, length of service, and educational attainment.

Data Gathering Procedure

The following steps were followed in the course of data gathering:

1. A permit to administer the questionnaire was sought from the Office of the Dean of Graduate Studies, the College President, the Vice President for Academic Affairs and Deans of the different Schools of the Sulu State College; and
2. The launching and administering as well as the retrieval of the questionnaire were conducted personally by the researcher.

Research Instrument

A survey questionnaire was the main instrument employed to gather data on the extent of administrative accountability practice as perceived by college faculty and nine-teaching personnel. It was adapted and patterned from Abu Hasanein (2017) which was used in his study on "The Effect of Accountability Elements on Public Trust: An Empirical Study on the Palestinian Authorities in Gaza Strip" with established reliability where Cronbach's Alpha equals 0.959.

The research instrument used in this study consisted of two parts. Part I of the questionnaire focused on obtaining the demographic profile of the respondents which include gender, age, civil status, length of service, and educational attainment. Part II was geared towards obtaining data on the extent of administrative accountability practice such as administrative transparency, efficiency, responsiveness, responsibility, integrity, and equity.

Validity and Reliability

The instrument used in this research was patterned and adapted from standardized questionnaires which have been used in previous studies. However, to suit its applicability to the local settings, these questionnaires were subjected for perusal of at least two experts from among the faculty members of the Graduate Studies of Sulu State College.

Statistical Treatment of Data

Both descriptive and inferential statistical tools were appropriately employed in the treatment of data that were gathered for this study, namely:

- 1) Frequency counts and percentages were employed to determine the profile of respondents in research problem number one (1);
- 2) Mean and standard deviation were employed to determine the extent of administrative accountability practices in research problem number two (2);
- 3) t-test for independent samples was employed to determine the significant differences in the extent of administrative accountability practices when data are grouped according to sex; and
- 4) One-way Analysis of Variance (ANOVA) was employed to determine the significant differences in the extent of extent of administrative accountability practices when data are grouped according to age, marital status, length of service, and educational attainment.

The following rating scales intervals were adopted in the analyses of the results of the computations to be yielded by both descriptive and inferential statistical tools:

Table 2		
RATING SCALES INTERVAL ON RESPONDENTS' LEVELS OF ADMINISTRATIVE ACCOUNTABILITY PRACTICES BASED ON 5-POINT LIKERT'S SCALE		
Point	Scale Value	Descriptors
5	4.50-5.00	Strongly Agree (Very High Extent)
4	3.50-4.49	Agree (High Extent)
3	2.50- 3.49	Undecided (Moderate Extent)
2	1.50- 2.49	Disagree (Low Extent)
1	1.00- 1.49	Strongly Disagree (Very Low Extent)

OBJECTIVES OF THE STUDY

This study geared to determine the following:

1. The profile of college faculty and staff in terms of gender, age, civil status, length of service, and educational attainment;
2. The level of administrative accountability practices at Sulu State College in each of the following categories; administrative transparency, efficiency, responsiveness, responsibility, integrity, and equity; and
3. The significant difference in the levels of administrative accountability practices at Sulu State College when data are classified according to; gender, age, civil status, length of service, and educational attainment.

RESULTS

In terms of Gender

Table 3 shows the demographic profile of college faculty and staff in terms of gender. This table reveals that out of 100 employee-respondents, 72 (72.0%) are female and only 28 (28.0%) are male. This means that, in this study, almost three-fourth or majority of the college employee-respondents are female. This result implies that female employees at Sulu State College are far dominating in number as compared to their male.

Gender	Number of Employees	Percent
Male	28	28.0%
Female	72	72.0%
Total	100	100%

In terms of Age

Table 4 presents the demographic profile of the college faculty and staff in terms of age. This table reveals that out of 100 employee-respondents, both 30 years old & above and 31-40 years old are 32 (32.0%) each, 28 (28.0%) are 41-50 years old, and 8 (8.0%) are 51 years old & above. This means that, in this study, employee-respondents' age are concentrated more on 30 years old & above and 31-40 years old brackets. This result implies that majority of the employees at Sulu State College are belonged to the lower age bracket.

Age	Number of Employees	Percent
30 years old & below	32	32.0
31-40 years old	32	32.0
41-50 years old	28	28.0
51 years old & above	8	8.0
Total	100	100%

In terms of Civil Status

Table 5 presents the demographic profile of the college faculty and staff in terms of civil status. This table reveals that out of 100 employee-respondents, 48 (48.0%) are married, 40 (40.0%) are single, 9 (9.0%) separated, and 3 (3.0%) are widowed. This means that, in this study, almost one-half of employee-respondents are married and followed in number by single which is 40%. This result implies that majority of the employees at Sulu State College are married.

Civil Status	Number of Employees	Percent
Single	40	40.0
Married	48	48.0
Separated	9	9.0
Widowed	3	3.0
Total	100	100%

In terms of Length of Service

Table 6 illustrates the demographic profile of the college faculty and staff in terms of length of service. This table reveals that out of 100 employee-respondents, 57 (57.0%) are 10 years & below, 35 (35.0%) are 11-20 years and 8 (8.0%) with 21 years & above years of experiences. This means that, in this study, more than half or majority of the employee-respondents are having 10 years and below years of service. This result implies that Sulu State College is having employees with considerable less number of years of working experiences.

Length of Service	Number of Employees	Percent
10 years & below	57	57.0
11-20 years	35	35.0
21 years & above	8	8.0
Total	100	100

In terms of Educational Attainment

Table 7 presents the demographic profile of employee-respondents in terms of highest educational attainment. This table reveals that out of 100 employee-respondents, 48 (48.0%) are Bachelor's degree, 45 (45.0%) are Master's degree, and 7 (7.0%) are doctorate degree holders. This means that, in this study, almost one-half of the employee-respondents are with Bachelor's degree and followed by those with master's degree holders. This result implies that, in Sulu State College there are still a significant number of employees having only with Bachelor's degree.

Educational Attainment	Number of Employees	Percent
Bachelor's degree	48	48.0
Master's degree	45	45.0
Doctorate degree	7	7.0
Total	100	100

In Terms of Administrative Transparency

Table 8 shows the level of administrative accountability practices among Sulu State College employees in terms of administrative transparency. Under this category, employee-respondents have total weighted mean score of 4.0129 with standard deviation of .61019 which is rated as "Agree" and interpreted as "High Extent". This result indicates that employee-respondents perceive that there is a high extent of administrative transparency practices in the administration of Sulu State College.

Moreover, from among the items under this category, employee-respondents rated with High extent the following items: "The administration follows the policy of not to hide information from workers in the authority", "The administration communicates with workers through open multidirectional communication channels", "The administration accepts notes and suggestions from members in the authority", "The administration follows clarity policy in practicing its work and complies with accountability", "There is trust and reliability between the administration and members in the authority", "The administration implements accountability system effectively and in public", and "The administration believes in the right of the external community to monitor the performance of the authority".

	Statements	Mean	S.D.	Rating
1	The administration follows the policy of not to hide information from workers in the authority.	4.0500	.62563	Agree
2	The administration communicates with workers through open multidirectional communication channels.	4.0400	.76436	Agree
3	The administration accepts notes and suggestions from members in the authority	4.0000	.75210	Agree
4	The administration follows clarity policy in practicing its work and complies with accountability.	4.0300	.74475	Agree
5	There is trust and reliability between the administration and members in the authority.	4.0900	.80522	Agree
6	The administration implements accountability system effectively and in public.	3.8800	.79493	Agree
7	The administration believes in the right of the external community to monitor the performance of the authority.	4.0000	.81650	Agree
Total Weighted Mean		4.0129	.61019	Agree
Legend: (5) 4.50-5.00=Strongly Agree; (4) 3.50-4.49=Agree; (3) 2.50- 3.49=Undecided; (2) 1.50-2.49=Disagree; (1) 1.00- 1.49=Strongly Disagree				

In terms of Efficiency

Table 9 shows the level of administrative accountability practices among Sulu State College employees in terms of efficiency. Under this category, employee-respondents have total weighted mean score of 3.8775 with standard deviation of .62411 which is rated as “Agree” and interpreted as “High Extent”. This result indicates that employee-respondents perceive that there is a high extent of efficiency practices in the administration of Sulu State College.

Moreover, from among the items under this category, employee-respondents rated with High extent the following items: “The employees have skills and knowledge that matches the requirements of their jobs”, “The employees have enough information to do their tasks completely”, “The knowledge and experiences of the workers are kept in a database to get back to it when needed”, “The employee can provide new knowledge and skills to the authority”, “The workers can acquire knowledge quickly and use it through to implement work with a high quality”, “The workers have intellectual skills, having a comprehensive view of the organization, connecting parts of the subject together to perform their tasks”, “The authority utilizes skills and abilities of workers use it in all the services provided”, and “Workers develop their abilities and skills constantly according to work requirements”.

	Statements	Mean	S.D.	Rating
1	The employees have skills and knowledge that matches the requirements of their jobs.	3.9200	.67689	Agree
2	The employees have enough information to do their tasks completely.	3.9100	.76667	Agree
3	The knowledge and experiences of the workers are kept in a database to get back to it when needed.	3.8900	.70918	Agree
4	The employee can provide new knowledge and skills to the authority.	3.8400	.74833	Agree
5	The workers can acquire knowledge quickly and use it through to implement work with a high quality.	3.8900	.79003	Agree
6	The workers have intellectual skills, having a comprehensive view of the organization, connecting parts of the subject together to perform their tasks.	3.8800	.79493	Agree

7	The authority utilizes skills and abilities of workers use it in all the services provided.	3.8700	.83672	Agree
8	Workers develop their abilities and skills constantly according to work requirements.	3.8200	.75719	Agree
Total Weighted Mean		3.8775	.62411	Agree
Legend: (5) 4.50-5.00=Strongly Agree; (4) 3.50-4.49=Agree; (3) 2.50- 3.49=Undecided; (2) 1.50-2.49=Disagree; (1) 1.00- 1.49=Strongly Disagree				

In terms of Responsiveness

Table 10 shows the level of administrative accountability practices among Sulu State College employees in terms of responsiveness. Under this category, employee-respondents have total weighted mean score of 3.7114 with standard deviation of .56889 which is rated as “Agree” and interpreted as “High Extent”. This result indicates that employee-respondents perceive that there is a high extent of responsiveness practices in the administration of Sulu State College.

Moreover, from among the items under this category, employee-respondents rated with High extent the following items: “Workers in the authority explain to clients how services are provided accurately”, “Workers in the authority are ready to respond to the needs of the clients immediately”, “Workers in the authority would always like to provide assistance to people”, “People don’t wait long time to receive the service”, “The procedures are simplified in a way to allow finishing the work without complications”, “The authority provides clear and easy to use forms for work”, and “The rules and systems of the authority facilitate accomplishing work”.

	Statements	Mean	S.D.	Rating
1	Workers in the authority explain to clients how services are provided accurately.	3.7600	.69805	Agree
2	Workers in the authority are ready to respond to the needs of the clients immediately.	3.7300	.69420	Agree
3	Workers in the authority would always like to provide assistance to people.	3.7100	.75605	Agree
4	People don’t wait long time to receive the service	3.5600	.72919	Agree
5	The procedures are simplified in a way to allow finishing the work without complications.	3.7100	.74257	Agree
6	The authority provides clear and easy to use forms for work.	3.7600	.72641	Agree
7	The rules and systems of the authority facilitate accomplishing work.	3.7500	.71598	Agree
Total Weighted Mean		3.7114	.56889	Agree
Legend: (5) 4.50-5.00=Strongly Agree; (4) 3.50-4.49=Agree; (3) 2.50- 3.49=Undecided; (2) 1.50-2.49=Disagree; (1) 1.00- 1.49=Strongly Disagree				

In terms of Responsibility

Table 11 shows the level of administrative accountability practices among Sulu State College employees in terms of responsibility. Under this category, employee-respondents have total weighted mean score of 3.9111 with standard deviation of .57724 which is rated as “Agree” and interpreted as “High Extent”. This result indicates that employee-respondents perceive that there is a high extent of responsibility practices in the administration of Sulu State College.

Moreover, from among the items under this category, employee-respondents rated with High extent the following items: “Workers believe that responsibility is part of practical life”, “When I have an assignment, I finish it at the assigned time”, “I put a plan for the required work and the long term and short term objectives I have”, “The employee doesn’t pretend to have

work load to avoid taking responsibility”, “I prefer taking responsibility than enjoying my time doing anything else”, “I take responsibility for the work I am performing”, “I am always totally reliable”, “I avoid making mistakes related to work”, and “I make sure to perform work according to the general plan of the authority”.

	Statements	Mean	S.D.	Rating
1	Workers believe that responsibility is part of practical life.	4.0000	.79137	Agree
2	When I have an assignment, I finish it at the assigned time.	3.9900	.74529	Agree
3	I put a plan for the required work and the long term and short term objectives I have.	3.9800	.72446	Agree
4	The employee doesn't pretend to have work load to avoid taking responsibility.	3.8300	.71145	Agree
5	I prefer taking responsibility than enjoying my time doing anything else.	3.7900	.85629	Agree
6	I take responsibility for the work I am performing.	3.9100	.81767	Agree
7	I am always totally reliable.	4.0600	.77616	Agree
8	I avoid making mistakes related to work.	3.7800	.70467	Agree
9	I make sure to perform work according to the general plan of the authority.	3.8600	.80428	Agree
Total Weighted Mean		3.9111	.57724	Agree
Legend: (5) 4.50-5.00=Strongly Agree; (4) 3.50-4.49=Agree; (3) 2.50- 3.49=Undecided; (2) 1.50-2.49=Disagree; (1) 1.00- 1.49=Strongly Disagree				

In terms of Integrity

Table 12 shows the level of administrative accountability practices among Sulu State College employees in terms of integrity. Under this category, employee-respondents have total weighted mean score of 3.4614 with standard deviation of .64907 which is rated as “Undecided” and interpreted as “Moderate Extent”. This result indicates that employee-respondents perceive that there is a moderate extent of integrity practices in the administration of Sulu State College.

Moreover, from among the items under this category, employee-respondents rated with High extent the following items: “A person may lie or deceive in order to succeed”, “People who do not cheat or lie are less successful than others”, “I lie to my clients and hide important information from them”, and “I use the internet for more than 30 minutes for personal reasons during work hours”.

However, respondents agreed to the following items: “I am totally satisfied with my ethics and character”, “The values and behaviors I followed when I was young are the same I am following now”, and “I don't hide or change important information when communicating with my boss”.

	Statements	Mean	S.D.	Rating
1	A person may lie or deceive in order to succeed.	3.2200	1.1333	Undecided
2	People who do not cheat or lie are less successful than others.	3.3800	1.0710	Undecided
3	I am totally satisfied with my ethics and character.	3.9500	.74366	Agree
4	The values and behaviors I followed when I was young are the same I am following now.	3.9600	.92025	Agree
5	I don't hide or change important information when communicating with my boss.	3.7400	.83630	Agree
6	I lie to my clients and hide important information from them.	3.0400	1.0817	Undecided
7	I use the internet for more than 30 minutes for personal reasons during work hours.	2.9400	1.1961	Undecided
Total Weighted Mean		3.4614	.64907	Undecided

Legend: (5) 4.50-5.00=Strongly Agree; (4) 3.50-4.49=Agree; (3) 2.50- 3.49=Undecided; (2) 1.50-2.49=Disagree; (1) 1.00- 1.49=Strongly Disagree

In terms of Equity

Table 13 shows the level of administrative accountability practices among Sulu State College employees in terms of equity. Under this category, employee-respondents have total weighted mean score of 3.7483 with standard deviation of .60465 which is rated as “Agree” and interpreted as “High Extent”. This result indicates that employee-respondents perceive that there is a high extent of equity practices in the administration of Sulu State College.

Moreover, from among the items under this category, employee-respondents rated with Moderate extent the following items: “I am satisfied with justice and equity in promotion and other chances”, “I feel equality if I consider the responsibilities I have”, “The administration rewards me equally if they consider my scientific level and training”, “My boss cares about treating me equally”, “When my direct responsible takes a decision on my work he gives acceptable clarification and justification on it”, and “I treat all people equally”.

Table 13				
LEVEL OF ADMINISTRATIVE ACCOUNTABILITY PRACTICES AMONG SULU STATE COLLEGE EMPLOYEES IN TERMS OF EQUITY				
	Statements	Mean	S.D.	Rating
1	I am satisfied with justice and equity in promotion and other chances.	3.6300	.79968	Agree
2	I feel equality if I consider the responsibilities I have.	3.7300	.73656	Agree
3	The administration rewards me equally if they consider my scientific level and training.	3.7600	.71237	Agree
4	My boss cares about treating me equally.	3.6900	.84918	Agree
5	When my direct responsible takes a decision on my work he gives acceptable clarification and justification on it.	3.7100	.72884	Agree
6	I treat all people equally.	3.9700	.83430	Agree
Total Weighted Mean		3.7483	.60465	Agree
Legend: (5) 4.50-5.00=Strongly Agree; (4) 3.50-4.49=Agree; (3) 2.50- 3.49=Undecided; (2) 1.50-2.49=Disagree; (1) 1.00- 1.49=Strongly Disagree				

Is there a significant difference in the levels of administrative accountability practices among Sulu State College employees when data are classified according to

1. Gender,
2. Age,
3. Civil status,
4. Length of service,
5. Educational attainment?

In terms of Gender

Table 3.1 presents the difference in the levels of administrative accountability practices among Sulu State College employees when data are classified according to gender. It can be gleaned from this table that except for sub-category Efficiency with a Mean Difference = -.28249*, t-value = -2.066 with probability value of .042 which is significant at alpha .05, the rest of the sub-categories are not significant at alpha .05. This means that, male and female employee-respondents in this study generally do not differ in their perceptions towards the extent of administrative accountability practices among Sulu State College employees. This result implies that being a male employee-respondent may not probably make him better perceiver towards the extent of administrative accountability practices than his female counterpart, or vice versa.

Hence, it is safe to say that variable gender has no significant influence in the ways how Sulu State College employees perceive towards the extent of administrative accountability

practices. Therefore, the hypothesis which states that “There is no significant difference in the levels of administrative accountability practices at Sulu State College when data are classified according to gender” is accepted.

Variables Grouping		Mean	S. D.	Mean Difference	T	Sig.	Description
Administrative transparency	Male	3.9796	.66974	-.04620	-.338	.736	Not Significant
	Female	4.0258	.58991				
Efficiency	Male	3.6741	.61833	-.28249*	-2.066	.042	Significant
	Female	3.9566	.61243				
Responsiveness	Male	3.5816	.56334	-.18027	-1.430	.156	Not Significant
	Female	3.7619	.56688				
Responsibility	Male	3.9087	.48484	-.00331	-.026	.980	Not Significant
	Female	3.9120	.61255				
Integrity	Male	3.5153	.62614	.07483	.516	.607	Not Significant
	Female	3.4405	.66088				
Equity	Male	3.6250	.53021	-.17130	-1.276	.205	Not Significant
	Female	3.7963	.62812				

*Significant at alpha 0.05

In terms of Age

Table 15 presents the difference in the levels of administrative accountability practices among Sulu State College employees when data are classified according to age. It can be gleaned from this table that the F-ratio values and probability values of all sub-categories subsumed under administrative accountability practices are not significant at alpha .05. This means that, employee-respondents in this study despite of the variations in their age ranges do not differ in their perceptions towards the extent of administrative accountability practices. This result implies that an employee-respondents within the age of 30 years & below may not probably better perceiver towards the extent of administrative accountability practices than those within the age ranges of 31-40 years, 41-50 years, and 51 years & above, or vice versa.

Hence, it is safe to say that variable age has no significant influence in the ways how Sulu State College employees perceive towards the extent of administrative accountability practices. Therefore, the hypothesis which states that “There is no significant difference in the levels of administrative accountability practices at Sulu State College when data are classified according to age” is accepted.

SOURCES OF VARIATION		Sum of Squares	df	Mean Square	F	Sig.	Description
Administrative Transparency	Between Groups	.606	3	.202	.535	.659	Not Significant
	Within Groups	36.255	96	.378			

	Total	36.861	99				
Efficiency	Between Groups	.992	3	.331	.845	.473	Not Significant
	Within Groups	37.570	96	.391			
	Total	38.562	99				
Responsiveness	Between Groups	1.285	3	.428	1.337	.267	Not Significant
	Within Groups	30.755	96	.320			
	Total	32.040	99				
Responsibility	Between Groups	.452	3	.151	.444	.722	Not Significant
	Within Groups	32.536	96	.339			
	Total	32.988	99				
Integrity	Between Groups	1.501	3	.500	1.195	.316	Not Significant
	Within Groups	40.207	96	.419			
	Total	41.708	99				
Equity	Between Groups	1.437	3	.479	1.323	.271	Not Significant
	Within Groups	34.757	96	.362			
	Total	36.194	99				

Significant at alpha 0.05

In terms of Civil Status

Table 16 presents the difference in the levels of administrative accountability practices among Sulu State College employees when data are classified according to civil status. It can be gleaned from this table that the F-ratio values and probability values of all sub-categories subsumed under administrative accountability practices are not significant at alpha .05. This means that, employee-respondents in this study despite of the variations in their age ranges do not differ in their perceptions towards the extent of administrative accountability practices. This result implies that an employee-respondents who are single may not probably better perceivers towards the extent of administrative accountability practices than those who married, separated and widowed, or vice versa.

Hence, it is safe to say that variable civil status has no significant influence in the ways how Sulu State College employees perceive towards the extent of administrative accountability practices. Therefore, the hypothesis which states that “There is no significant difference in the levels of administrative accountability practices at Sulu State College when data are classified according to gender civil status” is accepted.

Sources of Variation		Sum of Squares	df	Mean Square	F	Sig.	Description
Administrative Transparency	Between Groups	1.302	3	.434	1.172	.325	Not Significant
	Within Groups	35.559	96	.370			
	Total	36.861	99				
Efficiency	Between Groups	.567	3	.189	.477	.699	Not Significant
	Within Groups	37.995	96	.396			
	Total	38.562	99				
Responsiveness	Between Groups	1.511	3	.504	1.584	.198	Not Significant
	Within Groups	30.529	96	.318			
	Total	32.040	99				
Responsibility	Between Groups	1.096	3	.365	1.100	.353	Not Significant

	Within Groups	31.891	96	.332			
	Total	32.988	99				
Integrity	Between Groups	2.247	3	.749	1.822	.148	Not Significant
	Within Groups	39.462	96	.411			
	Total	41.708	99				
Equity	Between Groups	1.407	3	.469	1.294	.281	Not Significant
	Within Groups	34.788	96	.362			
	Total	36.194	99				
*Significant at alpha 0.05							

In terms of Length of Service

Table 17 presents the difference in the levels of administrative accountability practices among Sulu State College employees when data are classified according to length of service. It can be gleaned from this table that the F-ratio values and probability values of all sub-categories subsumed under administrative accountability practices are not significant at alpha .05. This means that, employee-respondents in this study despite of the variations in their length of service do not differ in their perceptions towards the extent of administrative accountability practices. This result implies that an employee-respondents who have been in service for 21 years & below may not probably better perceivers towards the extent of administrative accountability practices than those who have been in service for 11-20 years and 21 years & above, or vice versa.

Hence, it is safe to say that variable length of service has no significant influence in the ways how Sulu State College employees perceive towards the extent of administrative accountability practices. Therefore, the hypothesis which states that “There is no significant difference in the levels of administrative accountability practices at Sulu State College when data are classified according to length of service” is accepted

Table 17
DIFFERENCES IN THE LEVELS OF ADMINISTRATIVE ACCOUNTABILITY PRACTICES AMONG SULU STATE COLLEGE EMPLOYEES WHEN DATA ARE CLASSIFIED ACCORDING TO LENGTH OF SERVICE

Sources of Variation		Sum of Squares	df	Mean Square	F	Sig.	Description
Administrative Transparency	Between Groups	0.025	2	0.012	0.033	0.968	Not Significant
	Within Groups	36.836	97	0.38			
	Total	36.861	99				
Efficiency	Between Groups	0.185	2	0.093	0.234	0.792	Not Significant
	Within Groups	38.377	97	0.396			
	Total	38.562	99				
Responsiveness	Between Groups	0.002	2	0.001	0.003	0.997	Not Significant
	Within Groups	32.038	97	0.33			
	Total	32.04	99				
Responsibility	Between Groups	0.002	2	0.001	0.004	0.996	Not Significant
	Within Groups	32.985	97	0.34			
	Total	32.988	99				
Integrity	Between Groups	1.776	2	0.888	2.157	0.121	Not Significant
	Within Groups	39.933	97	0.412			
	Total	41.708	99				
Equity	Between Groups	0.274	2	0.137	0.37	0.692	Not Significant

	Within Groups	35.92	97	0.37			
	Total	36.194	99				

*Significant at alpha 0.05

In terms of Educational Attainment

Table 18 presents the difference in the levels of administrative accountability practices among Sulu State College employees when data are classified according to educational attainment. It can be gleaned from this table that except for Administrative Transparency and Responsibility which have the F-ratio values of 2.392 and 3.051 with probability values of .097 and .052 are not significant at alpha .05, all the other sub-categories subsumed under administrative accountability practices are significant at alpha .05. This means that, employee-respondents in this study by virtue of the variations in their educational attainment really differ in their perceptions towards the extent of administrative accountability practices. This result implies that an employee-respondents who have bachelor’s degree may probably better perceivers towards the extent of administrative accountability practices than those who have master’s degree and doctorate degree, or vice versa.

Hence, it is safe to say that variable educational attainment has no significant influence in the ways how Sulu State College employees perceive towards the extent of administrative accountability practices. Therefore, the hypothesis which states that “There is no significant difference in the levels of administrative accountability practices at Sulu State College when data are classified according to educational attainment” is rejected.

SOURCES OF VARIATION		Sum of Squares	df	Mean Square	F	Sig.	Description
Administrative Transparency	Between Groups	1.733	2	0.866	2.392	0.097	Not Significant
	Within Groups	35.128	97	0.362			
	Total	36.861	99				
Efficiency	Between Groups	2.763	2	1.382	3.744*	0.027	Significant
	Within Groups	35.799	97	0.369			
	Total	38.562	99				
Responsiveness	Between Groups	2.354	2	1.177	3.847*	0.025	Significant
	Within Groups	29.686	97	0.306			
	Total	32.04	99				
Responsibility	Between Groups	1.952	2	0.976	3.051	0.052	Not Significant
	Within Groups	31.036	97	0.32			
	Total	32.988	99				
Integrity	Between Groups	5.491	2	2.746	7.354*	0.001	Significant
	Within Groups	36.217	97	0.373			
	Total	41.708	99				
Equity	Between Groups	8.929	2	4.465	15.883*	0	Significant
	Within Groups	27.265	97	0.281			
	Total	36.194	99				

*Significant at alpha 0.05

Dependent Variable	(I) Grouping by Educational Attainment	(J) Grouping by Educational Attainment	Mean Difference (I-J)	Std. Error	Sig.
Efficiency	Doctorate degree	Bachelor's degree	.63021*	.24579	.042

		Master's degree	.43333	.24683	.219
Dependent Variable	(I) Grouping by Educational Attainment	(J) Grouping by Educational Attainment	Mean Difference (I-J)	Std. Error	Sig.
Responsiveness	Doctorate degree	Bachelor's degree	.61990*	.22382	.025
		Master's degree	.52426	.22477	.071
Dependent Variable	(I) Grouping by Educational Attainment	(J) Grouping by Educational Attainment	Mean Difference (I-J)	Std. Error	Sig.
Integrity	Doctorate degree	Bachelor's degree	.82866*	.24722	.005
		Master's degree	.49433	.24827	.143
Dependent Variable	(I) Grouping by Educational Attainment	(J) Grouping by Educational Attainment	Mean Difference (I-J)	Std. Error	Sig.
Equity	Doctorate degree	Bachelor's degree	1.18948*	.21450	.000
	Doctorate degree	Master's degree	.93069*	.21541	.000

* The mean difference is significant at the 0.05 level.

Is there a significant correlation among levels of administrative accountability practices among Sulu State College employees?

Table 20 illustrates the correlation among the sub-categories of administrative accountability practices among Sulu State College employees in terms of Administrative transparency, Efficiency, Responsiveness, Responsibility, Integrity, and Equity. It can be gleaned from this table that the computed Pearson Correlation Coefficients (Pearson r) between these variables are all significant at alpha .05.

Variables		Pearson <i>r</i>	Sig	N	Description
Dependent	Independent				
Administrative Transparency	Efficiency	.666*	.000	100	High
	Responsiveness	.555*	.000	100	Very High
	Responsibility	.672*	.000	100	High
	Integrity	.332*	.001	100	Moderate
	Equity	.463*	.000	100	Moderate
Efficiency	Responsiveness	.641*	.000	100	Very High
	Responsibility	.580*	.000	100	High
	Integrity	.264*	.008	100	Low
	Equity	.506*	.000	100	High
Responsiveness	Responsibility	.700*	.000	100	High
	Integrity	.420*	.000	100	High
	Equity	.652*	.000	100	High
Responsibility	Integrity	.401*	.000	100	Moderate
	Equity	.627*	.000	100	High
Integrity	Equity	.527*	.000	100	High

*Correlation Coefficient is significant at alpha .05

Correlation Coefficient Scales Adopted from Hopkins, Will (2002):

0.0-0.1=Nearly Zero; 0.1-0.30=Low; .3-0.5 0=Moderate; .5-0.7-0=High; .7-0.9= Very High; 0.9-1=Nearly Perfect

Specifically, the degree of correlations among the sub-categories of administrative accountability practices among Sulu State College employees are as follows:

- 1) High positive correlation between Administrative Transparency and Efficiency;
- 2) Very High positive correlation between Administrative Transparency and Responsiveness;
- 3) High positive correlation between Administrative Transparency and Responsibility;

- 4) Moderate positive correlation between Administrative Transparency and Integrity;
- 5) Moderate positive correlation between Administrative Transparency and Equity;
- 6) Very High positive correlation between Efficiency and Responsiveness;
- 7) High positive correlation between Efficiency and Responsibility;
- 8) Low positive correlation between Efficiency and Integrity;
- 9) High positive correlation between Efficiency and Equity;
- 10) Very High positive correlation between Responsiveness and Responsibility
- 11) High positive correlation between Responsiveness and Responsibility;
- 12) High positive correlation between Responsiveness and Integrity;
- 13) High positive correlation between Responsiveness and Equity;
- 14) Moderate positive correlation between Responsibility and Integrity;
- 15) High Positive correlation between Responsibility and Equity;
- 16) High positive correlation between Integrity and Equity.

DISCUSSION

Post Hoc Analysis using Scheffe's Test was conducted to determine which among groups classified according to educational attainment to have different levels of mean in areas subsumed under Efficiency, Responsiveness, Integrity and Equity as perceived by employee-respondents of Sulu State College.

The result of the analysis which is shown in Table 19 indicates that the difference in the means of the Efficiency, Responsiveness, Integrity and Equity are obtained by way of lower group means minus higher group means.

- a) **On Time Efficiency Category:** It shows that Doctorate Degree group of respondents obtained the mean difference of .63021* with Standard Error of .24579 and p value of .042 which is significant at $\alpha=.05$ over Bachelor's degree. So under this sub-category, no other groups of respondents supposed to have better ways of perceiving the administrative accountability practices in terms of Efficiency among employees of Sulu State College than those with doctorate degree.
- b) **On Responsiveness Category:** It shows that Doctorate Degree group of respondents obtained the mean difference of .61990* with Standard Error of .22382 and p value of .025 which is significant at $\alpha=.05$ over Bachelor's degree. So under this sub-category, no other groups of respondents supposed to have better ways of perceiving the administrative accountability practices in terms of Responsiveness among employees of Sulu State College than those with doctorate degree.
- c) **On Integrity Category:** It shows that Doctorate Degree group of respondents obtained the mean difference of .82866* with Standard Error of .24722 and p value of .005 which is significant at $\alpha=.05$ over Bachelor's degree. So under this sub-category, no other groups of respondents supposed to have better ways of perceiving the administrative accountability practices in terms of Integrity among employees of Sulu State College than those with doctorate degree.
- d) **On Equity Category:** It shows that Doctorate Degree group of respondents obtained the mean difference of 1.18948* with Standard Error of .21450 and p value of .000 which is significant at $\alpha=.05$ over Bachelor's degree. So under this sub-category, no other groups of respondents supposed to have better ways of perceiving the administrative accountability practices in terms of Equity among employees of Sulu State College than those with doctorate degree.

These results indicate that the Sulu State College employees who perceived the level of Administrative Transparency as "Agree" or "High Extent" are most probably the same group of Sulu State College employees who perceived the Efficiency, Responsiveness, Responsibility, Integrity and Equity as "Agree" or "High Extent".

Meanwhile, it is safe to say that, generally the level of Administrative Transparency, Efficiency, Responsiveness, Responsibility, Integrity and Equity are highly correlated.

Therefore, the hypothesis which states that, "There is no significant correlation between the levels of Administrative Accountability Practices among Sulu State College employees" is rejected.

CONCLUSION

This study concludes that:

- 1) In this study, Sulu State College employees are sufficiently represented in terms of gender, age, civil status, length of service, and educational attainment.
- 2) Generally, public administrative accountability is practiced to a high extent by Sulu State College employees.
- 3) Except for variable educational attainment, all other variables such as gender, age, civil status and length of service do not significantly intervene in ways how Sulu State College employees perceive towards the extent of administrative accountability practices.
- 4) With high extent of administrative accountability practices and the high positive correlation among the levels of this variable, this particularly study tends to support the model introduced Abu Hasanein's (2017) Administrative Accountability Model derived from Bovens (2007) which stresses that accountability often covers other distinct concepts such as transparency, efficiency, responsiveness, responsibility, integrity and equity (Bovens, 2007 in Abu Hasanein, 2017).

This study further supports the notions that: *Transparency* implies openness, communication and accountability; *Efficiency* is associated with the optimal use of resources, which are based on clear, objective, and fair goals; *Responsiveness* is the ability to react purposefully, and within an appropriate timescale, to significant events, opportunities or threats in order to achieve or maintain competitive advantage; *Responsibility* is consisted of a duty to discharge not only the functional obligations of role, but also the moral obligations; *Integrity* is virtue which is defined simply as a discrete component of good character and as a person's behavior is consistent with espoused values also that the person is honest and trustworthy; and *Equity* is how well public organizations are able to tailor service provision to meet the needs of the diverse groups of citizens that they serve.

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