

# Transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perspective of employees working in West Bank institutions

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## Abstract

The current study aimed to emphasize the importance of the commitment of individuals, especially employees, to work ethics and clarifying its role in combating administrative corruption in non-governmental social welfare institutions in Palestine from the perspective of employees, which emerged due to the living situation that Palestinian society suffers from. The focus of this study was on the phenomenon of administrative corruption in social welfare institutions because of its negative consequences that lead to the deterioration of principles and ethics. A random sample of 190 employees of non-governmental social welfare institutions in the West Bank in the Palestinian community was selected. The researcher used a questionnaire for data collection, which included two parts: the first part consisted of independent variables, and the second part included the depended variables (transparency, accountability, organizational changes, and organizational control). The results of this study revealed that the variable years of experience gained by employees did not raise awareness about transparency and responsibility in social welfare institutions. This indicated the lack of interest of senior management in monitoring and developing employees, in addition to the lack of interest of experienced employees in developing themselves.

**Keywords:** Employees, Social Welfare, Administrative Corruption, Palestinian community.

## INTRODUCTION

Corruption is generally considered as a major negative social phenomenon and one of the problems that many researchers seek to find appropriate solutions and effective ways to confront it (Salkhan, Zahwani & Oqba, 2018). All types of corruption are seen as a scourge that hinders the development and renaissance of the state and they works to erode it and may in some cases lead to its destruction or generate economic crises (Qoutal & Khethiri, 2016). Corruption negatively affects all state institutions especially in developing countries such as economic institutions, official and unofficial institutions and corruption may reach

judicial institutions as well (Bu Azza, Abu Bakr & Bu Taiba, 2017). Transparency International (a global civil society organization that brings people together in a powerful coalition to fight corruption around the world) indicated that 33.3% of global corruption is centered in the Arab world (Amro, 2019). Moreover, many research and surveys have been monitored the administrative and financial corruption in many institutions in Palestine which showed that the integrity rate of government ministries employees at the beginning year reached 65% which is not a good percentage (Alrzy & bin Mansour, 2012). In addition to that, it indicated in another research that health institutions in Palestine

were among the institutions that contain the most overt corruption and were among the institutions that receive great international support (Al-Habil & Abu Sultan, 2012).

On the other hand, if we want to talk about the Ministry of Social Development, it is known that this ministry is one of the ministries that communicates with a large number of segments of society through several departments such as the department of welfare, people with disabilities, department of childhood, department of the elderly and other departments (Bader, 2007). It is also known that the Ministry of Social Development is linked and works with the local councils to develop local projects to meet the needs of the community, and thus many human resources enter the system of the Ministry of Social Development, and this doubles the chances of administrative and financial corruption (Amro, 2019). Therefore, this would lead to drain resources, influence development projects in addition to bribery and money laundering (Amro, 2019).

Also, Al-Habil & Abu Sultan (2012) have argued that corruption stems from international non-governmental institutions, which indirectly encourage corruption through donations and financial grants that provided to civil society institutions that work with ministries of social development. These non-governmental institutions are granting financial support without close monitoring of the trends of money disbursement, and these organizations seek to implement their political agenda through civil society institutions and subsequently through the Ministry of Social Development. Given the importance of this topic, this research will review various aspects of corruption, its manifestations, its relationship to other fields and ways to combat it.

#### Study problem

The main goal of this research is to emphasize the importance of adhering to work ethics, then to clarify its role in combating administrative corruption, which has emerged due to the conditions that Palestinian society suffers from such as divisions, differences, instability, and

the painful reality that led to the spread of nepotism and the predominance of personal interests over the public good. Consequently, all these reasons led to the emergence of the phenomenon of corruption in all its forms and types in all areas of life. Therefore, it was necessary to focus on the phenomenon of administrative corruption in social welfare institutions and to inform the community about it. This is due to its negative consequences and effects that lead to a decline in values and morals, confusion in the various sectors of the state and poor provision of health, food and treatment services.

It is worth noting here that there are many reasons and factors that led to the emergence of the phenomenon of administrative corruption in Palestine, including the absence of laws, transparency and weak accountability, where a number of social, educational and cultural factors prevailing in society are intertwined and played an important role in the increase in administrative corruption. Our objective through this research is to answer the main question: How can transparency and accountability be used to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the opinions of employees working in the West Bank institutions.

#### Importance of study

The importance of the current research is to study and clarify the issue of transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestine from the perspective of employees and this study has importance from both the theoretical and practical perspectives.

#### Theoretical importance

The importance of the theoretical study is that it will provide the Palestinian and Arab library with an important reference on the issue of transparency and accountability to reduce administrative corruption in social welfare institutions. Furthermore, we expect after the completion of this study that the students who are interested in social problems will benefit from its results and be aware of their

participation in social activities in the student councils and in their field of work.

#### Applied importance

Students, specialists, and those interested in this field, whether in scientific and university centers or government employees will benefit from the field of study in providing the best counselling services and increasing the effectiveness of community participation through activities for university students who are considered as an important segment of Palestinian society.

#### Fields of study

Geographical field: West Bank - Palestine.

Time field: The study extended from January 2019 to the end of March 2021.

The human field: Vocational and administrative employees and employees who work in non-governmental social welfare associations and institutions in the West Bank.

#### The main objective of the study

Identifying forms of transparency and accountability to reduce administrative corruption in the Ministry of Social Development in southern Palestine.

#### Terminology of study

##### Social Institution

Kafawin (2021) defined social institutions as an “organizations that were formed to express the will of the society or the groups in which they were raised to meet their needs.” The social institution represents the efforts of individuals and organized groups to meet human needs, whether these needs are material or moral. This institution appears as a result of social conditions and factors in the environment and the social institution can be governmental or non-governmental.

##### Social Institution Procedurally

It is the place in which the non-governmental social service profession is practiced, and its objective is to provide services to individuals, groups and society. In addition to that, this

institution provides services free either of charge or in return for a financial fee for many groups of community members such as families, girls in distress, people with disabilities, drug addicts, elderly and other vulnerable groups in society.

#### Accountability

It is the individual personal or vocational responsibility by applying the law and the legal provisions related to his responsibilities and jobs. Responsibility is linked to the existence of a professional, legislative and regulatory structure that grants individuals or officials the ability to exercise certain powers in accordance with the manner stipulated in the Code of vocational practices for the job (Clark & Sayre, 2016).

#### Transparency

It is synonymous with the word honesty or credibility, and it is related to the professional and ethical work of the individual, as it is the scope of measures and procedures that are taken in order to reduce corruption and ensure that jobs are performed correctly without abuse. Moreover, transparency is promoted by raising awareness of individual responsibility, oversight and punishment (Kohler & Gomis, 2020).

#### Administrative corruption

It refers to the activities that take place within the administrative apparatus and that lead to the deviation of the apparatus from its aims in favor of private aims, whether at the individual or collective level. It includes administrative, functional, and organizational deviations that lead to the emergence of multiple and overlapping manifestations of administrative corruption inside and outside the institution (Fadhil & Burhan, 2021).

#### Financial corruption

It is an illegal act by individuals or companies using incorrect or illegal ways and methods in order to obtain material gains or material facilities. It is also known as corruption in senior positions in the administrative hierarchy, as it is linked to the work of senior officials and

important people and its financial cost is great for the state (Jadara & Al-Wadi, 2021).

Durkheim (1938) has seen in his structural functionalism theory that society consists of social systems or social rules, so social systems and rules are a set of rules that control behavior to achieve the objective of the institution. Society consists of social phenomena or facts, which are patterns of social behavior that are felt by all members of society. Also, society consists of mental or intellectual forces or cultural currents that control social behavior or action and they are the most important members of society. Therefore, if each of these components performs its role, society remains in a state of balance and stability, but if these components do not perform their role, society will live in a state of tension and dissolution.

Skinner (1965) has seen in the behavioral theory that stress is one of the natural components in the daily life of the individual resulting from the interaction of the individual with the environment, as the individual cannot avoid it. There are some people who face the pressure effectively, but when the intensity of the pressure exceeds, they feel the impact of those pressures on them. The degree of self-efficacy in facing pressures depends on the social environment in which the individual lives and on the extent of his awareness of his abilities and capabilities in dealing with them. Therefore, when the individual realizes that he has the ability to deal with the stressful environment, he will not suffer from stress and anxiety. In addition, experience plays a role in facing these pressures.

### Previous studies

Previous studies related to the topic of research will be reviewed, and the objective is to review the research papers related to the issue of administrative corruption and obtain information that helps us complete this research. Also, it is intended to benefit from the differences that may exist in previous studies.

Meza & Zizumbo-Colunga (2021) have a study entitled "Constructions of noncompliance: narratives and contexts in the case of administrative corruption", which aims to address corruption among officials and modify their behavior. The data were taken from a random sample of local municipalities in Mexico in November 2017. Corruption at the municipal level was seen as the second most important problem in the country. The local municipalities that were studied belong to one of the five states that are seen as the least corrupt in the country. Data were collected by interview and the sample was included the heads of the departments. The study showed that there was a positive relationship between the dependent variables regulatory oversight and accountability in ethical and vocational matters and when the independent variables are gender and hierarchical level, there were no differences between the variables. The study concluded that it is useful to resort to finding solutions to administrative corruption, despite the fact that administrative corruption is deeply rooted in the culture of organizations.

Al-Maksousi (2020) has a study entitled "The Effectiveness of Accounting Thought In the Face of Financial and Administrative Corruption in Iraq", aimed at identifying the role of accounting thinking in facing financial and administrative corruption in Iraq, where financial and administrative corruption, and also on identifying the factors causing administrative corruption and clarifying the controls of accounting thought in facing and curbing crises. For this purpose, a questionnaire was designed targeting university faculty members in Iraq, as (35%) of the respondents. The researcher adopted the analytical method and among its dependent variables (transparency, accountability) and the independent variable was (academic level). One of the results of this study was that there was no relationship between transparency and accountability, also the study showed that there were no differences between the study variables (gender, marital status, job specialization and years of experience). Thus, it was found that financial and administrative corruption in Iraq was the result of the

accumulation of wrong policies, far from accounting thought, which led to an impact on the economy of Iraq and inflicted heavy losses on society.

A study of Amro (2019) entitled "Administrative and Financial Corruption in the Directorates (Health, Education, Social Development, Local Government) in Hebron Governorate: An Empirical Study" aimed to find out the extent of corruption in the Palestinian directorates and to identify its types, the reasons for its emergence, and the effects resulting from it. The study population consisted of all employees in public institutions in the Hebron Governorate, whose number was (1600) male and female employees in the year (2018/2019). The researcher chose the study sample based on the statistical bases for selecting the sample and the researcher used the purposive sample where (310) questionnaires were distributed and (248) questionnaires were returned. The descriptive approach was adopted, and the results indicated that there were no statistically significant differences at the significance level ( $\alpha \leq 0.05$ ) about the extent of the spread of the phenomenon of administrative and financial corruption from the point of view of employees in the general directorates in Hebron governorate according to gender and educational qualifications. It was also found that there were statistically significant differences according to the variables, age, years of service (it was in favor of administrators), job level and the ministry.

A study of Alsubaie (2017) entitled "The Impact of Applying the Managerial Transparency in Curbing the Managerial Corruption in Saudi Financial Corporations", aimed to determine the impact of applying the recognized principles of administrative transparency, namely: the administrative procedures followed, information systems and administrative communication systems, administrative responsibility and employee participation in planning and making policies in order to reduce administrative corruption in Saudi financial companies. Moreover, this study also aimed to try to determine the statistical differences in the extent of the study sample's awareness of the impact of the

foundations of administrative transparency in reducing administrative corruption in those companies. The research community included all employees of financial companies licensed by the Capital Market Authority, which numbered (88) companies and employees amounted to about (1350) workers. Where the sample of the research was a stratified random sample and its number was (300) workers in financial companies of various functional levels (senior management, middle management, executive management). The researcher used the descriptive-analytical method so that the questionnaire was adopted as a tool for data collection for this study. The study reached a set of results, the most important of which was that there was statistical impact of applying the principles of administrative transparency in reducing administrative corruption in Saudi financial companies. Therefore, all hypotheses that proved the statistical effect of the independent variable on the dependent variable was accepted. This study also found that there are differences in the extent of the study sample's awareness of the impact of applying the principles of administrative transparency in reducing administrative corruption. These differences were due to the variables of age, educational qualification, and years of experience, and it was also found that there were no differences in the variables (gender, job level), and it was found that there is a relationship between administrative communication systems in reducing administrative corruption in Saudi financial companies. There is a relationship between administrative communication systems in reducing administrative corruption in Saudi financial companies, in addition to the existence of a relationship between administrative responsibility and the foundations of administrative transparency. Also, there was a relationship between employees' participation in administrative plans and policies that contribute to reducing administrative corruption in Saudi financial companies.

Al-sheikh & Hamadah (2014) have a study entitled "Corruption in Syria: Causes, Effects, and Anti-corruption Strategies", which focused

on the reasons and effects of corruption in Syria and presenting the most important reasons for corruption and promoting effective anticorruption strategies. The study population consisted of Syrian businessmen and members of the opposition in Turkey. The research targeted a sample of (146) in this analytical study, where the questionnaire was used as a research tool and included several variables such as gender, age, and educational qualification. The researchers were dependent on the descriptive approach, where the results of the study showed that there were differences in the extent to which corruption affects the costs and standards of living and the public sector. The study also indicated that there was a relationship between transparency and regulatory oversight in Syrian labor institutions from the perspective of Syrian businessmen.

A study Kazem & Dwai (2011) which entitled "The effects of administrative corruption on the work of government institutions and ways to address it" aimed to conduct analytical research to identify the impact of organizational transparency in reducing administrative and financial corruption in the environment of Iraqi organizations. The field of research included ten Iraqi organizations in the province of Baghdad. The study population consisted of (320) managers working in the middle and senior departments in the organizations covered by the research. A random sample of (50) managers was selected, constituting a percentage of (16%). The study used the descriptive approach and concluded that there was a significant correlation relationship between all aspects of the organizational transparency (the rule of law, separation of powers, respect for workers' rights, access to information, the practice of transparency and its dedication in management, the availability of accountability conditions) and administrative corruption.

Another study conducted by Bader (2007) entitled "The State of the administrative development as it is at the Ministry of Social Affairs and its effect on the quality of the services in the Middle West Bank Provinces (Jerusalem, Ramallah and Jericho)". The study aimed to identify the reality of administrative

development in the Ministry of Social Development and its impact on the quality of services in the governorates of the central West Bank (Jerusalem, Ramallah and Jericho). The researcher in this study followed the descriptive analytical approach and the researcher used the questionnaire tool. The study population consisted of two groups: The first group was the administrative employees in the directorates of social development in the governorates of the central West Bank (Jerusalem - Ramallah - Jericho) and their number reached (163) employees, so a stratified random sample of (105) employees was chosen. The second group consisted of the groups benefiting from services the ministry numbered (3765) and a cluster sample was selected consisting of (140) beneficiaries from the Jerusalem governorate. The most important results obtained in this study were concluded that there was no relationship between the reality of administrative development in the Ministry of Social Affairs in the central West Bank governorates (Jerusalem, Ramallah, Jericho) and the quality of services provided to the beneficiary groups. Also, there was an administrative development process, but to a moderate degree from the point of view of the employees and they found that the degree of satisfaction of the beneficiary groups was very good with the quality of services provided to them by the Ministry of Social Affairs in the central West Bank governorates (Jerusalem, Ramallah, Jericho). From the perspective of the beneficiary groups, there was a relationship between transparency and regulatory oversight of the services of social development institutions in Jerusalem, Ramallah and Jericho. It also found that there were no differences due to the variables of gender, the employee's academic qualification, years of experience, the age of the employee and the job title on the administrative development process from the employees' point of view, as well as the absence of differences due to the variables of gender and age on the quality of services provided to the beneficiary groups from the point of view of the beneficiary groups.

Commenting on previous studies

By reviewing previous studies, it was found that their results confirmed the following:

It is useful to resort to finding solutions to administrative corruption, despite the fact that administrative corruption is deeply rooted in the culture of organizations. The majority of studies confirmed the absence of a relationship between transparency and accountability. However, there was a relationship between transparency and regulatory oversight in Syrian labor institutions from the point of view of Syrian businessmen. There was a relationship between employee's participation in administrative plans and policies that contribute to reducing administrative corruption in companies.

### Study hypotheses

By reviewing the results of the previous studies, we can formulate the hypotheses of this study as follows:

#### Nominal hypothesis

- There is a relationship between transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perspective of employees working in West Bank institutions.
- There are differences between transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perspective of employees working in West Bank institutions due to the following variables (gender, marital status, job specialization, educational qualification, and years of experience).

#### Procedural Hypothesis

1. There is a statistically significant relationship at the significance level ( $\alpha \leq 0.05$ ) between transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perspective of employees working in West Bank institutions:

1.1 The greater the transparency, the greater the accountability in financial matters.

1.2 The greater the transparency, the greater the accountability in vocational matters.

1.3 The greater the transparency, the greater the accountability in ethical matters.

1.4 There is a statistically significant relationship between transparency and readiness for organizational changes. The greater the transparency, the greater the readiness for organizational changes.

1.5 There is a statistically significant relationship at the significance level ( $\alpha \leq 0.05$ ) between accountability to reduce administrative corruption in nongovernmental social welfare institutions and regulatory oversight.

2. There are statistically significant differences at the significance level ( $\alpha \leq 0.05$ ) in the extent of accountability in non-governmental social welfare institutions in Palestine due to the variable gender

3. There are statistically significant differences at the significance level ( $\alpha \leq 0.05$ ) in the extent of accountability in non-governmental social welfare institutions in Palestine due to the variable social status.

4. There are statistically significant differences at the significance level ( $\alpha \leq 0.05$ ) in the extent of accountability in non-governmental social welfare institutions in Palestine due to the variable occupational specialization.

5. There are statistically significant differences at the significance level ( $\alpha \leq 0.05$ ) in the extent of accountability in non-governmental social welfare institutions in Palestine due to the variable educational qualification.

6. There are statistically significant differences at the significance level ( $\alpha \leq 0.05$ ) in the extent of accountability in non-governmental social welfare institutions in Palestine due to the variable years of experience.

## Study methodology

In order to achieve the objectives of the study, the researcher used the descriptive-analytical method to show the level of transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perspective of employees working in West Bank institutions.

### Study population & Sampling

The study population consisted of all employees of non-governmental social welfare associations and institutions in the West Bank in the Palestinian community. The study sample included (190) employees, who were randomly selected from the study population.

Description of the variables of the sample members:

Table # 1 shows the distribution of the study sample members according to the gender variable. The results indicate that male consists of 30%, and female 70 %. The results also shows that 63.2 % are married, 26.8% are single, and 10% are other marital status. Additionally, the occupational specialization variable shows that 65.8% are vocational, and 34.2% are administrative. The educational qualification variable shows that 17.4 % have a high diploma or less, 64.2 % have a bachelor's degree, and 18.4% have a master's degree or higher. Finally, the years of experience variable shows that 22.1 % are for less than 10 years, 24.7 % are from 11-20 years, and 53.2 % are from 21 years and over.

Table # (1): *Distribution of study sample according to study variables.*

Variable	Level	Number	Percentage %
Gender	Male	57	30.0
	Female	133	70.0
Marital status	Married	120	63.2
	Not married	51	26.8
	Other	19	10.0
Occupation specialization	Vocational	125	65.8
	Administrative	65	34.2

Educational qualification	Higher diploma or less	33	17.4
	Bachelor of	122	64.2
	Master's degree and above	35	18.4
Years of Experience	Less than 10 years	42	22.1
	11-20 years	47	24.7
	More than 21 years	101	53.2

### Study tools

The study tool consisted of two parts. The first part included the independent variables (gender, marital status, occupational specialization, educational qualification, and years of experience). The second part consisted of four sections: The first section includes eight items about transparency, the second section includes twenty-two items about accountability, the third section includes seven items about organizational changes, and the fourth section includes seven items about organizational control.

### Validity and reliability of the study tools:

The researcher designed the questionnaire in its initial form, and then the validity of the study tool was verified by presenting it to a number of specialized and experienced arbitrators to add their notes. Then according to their notes, the questionnaire was produced in its final form. On the other hand, the validity of the tool was also verified by calculating the Pearson correlation coefficient for the items of the questionnaire with the total score of the tool, and it became clear that there was statistical significance in all the items of the questionnaire, and the correlation ratio ranged between (0.441-0.829) and indicates that there is internal coherence between the items.

### Study stability

The researcher verified the reliability of the tool by calculating the stability of the total degree of the reliability coefficient according to the stability equation Cronbach's alpha. The overall degree of the level of transparency and accountability variables was (0.971). This

result indicates that this tool has acceptable level of reliability.

#### Study procedures

The researcher applied the tool to the study sample members, and after completing the process of collecting the questionnaires, the researcher found out that the number of valid retrieved questionnaires that were subjected to statistical analysis was (190).

#### Statistical processing

Statistical treatment of the data was done by extracting the arithmetic means and standard deviations for each item of the questionnaire, t-test, one-way ANOVA, Pearson correlation coefficient, and Cronbach Alpha stability equation. By using statistical packages (SPSS) (Statistical Package for Social Sciences).

### Results of the study hypotheses

Results of the first hypothesis:

There is a statistically significant relationship at the significance level ( $\alpha \leq 0.05$ ) between transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perspective of employees working in West Bank institutions.

The hypothesis was examined by calculating the Pearson correlation coefficient between transparency and accountability (financial, vocational, ethical), organizational changes, and regulatory oversight to reduce administrative corruption in nongovernmental social welfare institutions in the Palestinian society as shown in Table 2.

Table 2: Results of Pearson Correlation Coefficient between Transparency and Accountability

Variables		Pearson coefficient	Significance
Transparency	Financial accountability	0.775**	0.000
	Vocational accountability	0.622**	0.000

Ethical accountability	0.564**	0.000
Total degree of accountability	0.721**	0.000
Organizational changes	0.660**	0.000
Regulatory oversight	0.701**	0.000

\* Statistical significance at ( $\alpha \leq 0.05$ )

\*\* Statistical significance at ( $\alpha \leq 0.01$ )

Table # 2 shows that the value of the Pearson correlation coefficient for the total score is (0.721), and the significance level is (0.000), which means that there is a significant positive relationship between transparency and accountability (financial, vocational, and ethical). Also, the results reveal that the value of the Pearson correlation coefficient for the total degree of organizational changes is (0.660) with a significance level (0.000), which means that there is a significant positive relationship between transparency and organizational changes. Additionally, the value of the Pearson correlation coefficient for the total degree of regulatory oversight is (0.701) with a significance level (0.000), which means that there is a significant positive relationship between transparency and regulatory oversight.

In sum, the results indicate that the greater the transparency, the greater the level of accountability (financial, vocational, ethical) and the greater the readiness for organizational changes and regulatory oversight to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perspective of employees working in West Bank institutions, and vice versa.

This result is in agreement with the result of the other studies (Al-sheikh & Hamadah, 2014; Kazem & Dwai, 2011; Meza & Zizumbo-Colunga, 2021), which confirmed the existence of a relationship between accountability and transparency among employees. But this result differs from the Al-Maksousi study (2020), which found that there is no relationship between transparency and accountability to confront administrative and financial corruption in Iraqi universities, meaning that,

transparency and accountability are variables that do not affect or limit administrative and financial corruption.

The researcher of this study believes that the researchers' point of view is different about accountability and transparency in social welfare institutions in Palestine in terms of the type of governmental or private institution.

Results of the second hypothesis:

There are statistically significant differences at the significance level ( $\alpha \leq 0.05$ ) between the average responses of the study sample

Table 3: *Results of the Independent Samples T-test of the Study Sample Members of the Level of Transparency and Accountability Due to Gender*

Variable	Gender	Number	Arithmetic Mean	Standard Deviation	value of "t"	Significance
Transparency	Male	57	3.5351	0.84011	0.362	0.718
	Female	133	3.5827	0.82671		
Accountability	Male	57	3.6659	0.70598	0.013	0.990
	Female	133	3.6644	0.71250		
Organizational changes	Male	57	3.5714	0.76978	0.208	0.836
	Female	133	3.5446	0.83599		
Regulatory oversight	Male	57	3.7143	0.88887	0.905	0.366
	Female	133	3.5908	0.85022		
Total marks	Male	57	3.6348	0.70338	0.144	0.886
	Female	133	3.6188	0.70505		

The previous table shows that the value of "t" for the total marks is (0.144), and the significance is (0.886), which means that there are no differences between the average responses of the study sample in the level of transparency and accountability to reduce administrative corruption due to gender variable. Same results for all other dependent variables so the second hypothesis was rejected.

This result agreed with the result of a number of studies which confirmed that there were no differences in the gender variable as a result of the accumulation of wrong policies (Al-Maksousi, 2020; Alsubaie, 2017; Amro, 2019; Bader, 2007; Meza & Zizumbo-Colunga, 2021), but this result also differed from the result of other studies which confirmed the existence of differences in the gender variable (Al-sheikh & Hamadah, 2014).

members at the level of transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perspective of employees working in West Bank institutions due to the gender variable.

The second hypothesis was examined by calculating the results of the t-test and the arithmetic averages of the response of the study sample members at the level of transparency and accountability according to gender variable.

The researcher of this study believes that both genders working in social welfare institutions enjoy the same level of responsibility and transparency and that the gender variable is compatible with them, and this may be due to education, courses, and vocational awareness that they have enhanced through work.

Results of the third hypothesis:

There are statistically significant differences at the significance level ( $\alpha \leq 0.05$ ) between the average responses of the study sample members at the level of transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the point of view of employees working in West Bank institutions due to the social status variable.

The third hypothesis was examined by calculating one-way ANOVA of the level of

transparency and accountability due to the variable of social status.

Table 4: Results of the One-Way Analysis of Variance Test for the Response of the Sample Members at the Level of Transparency and Accountability Due to the Social Status Variable.

Variable	Contrast source	Sum of squares	Degrees of freedom	Mean squares	Calculated 'p' value	Significance
Transparency	between groups	0.272	2	0.136	0.196	0.822
	within groups	129.558	187	0.693		
	Total	129.829	189			
Accountability	between groups	0.456	2	0.228	0.452	0.637
	within groups	94.466	187	0.505		
	Total	94.922	189			
Organizational changes	between groups	0.228	2	0.114	0.170	0.843
	within groups	125.235	187	0.670		
	Total	125.463	189			
Regulatory oversight	between groups	0.210	2	0.105	0.140	0.869
	within groups	140.064	187	0.749		
	Total	140.273	189			
Total marks	between groups	0.220	2	0.110	0.221	0.802
	within groups	93.113	187	0.498		
	Total	93.333	189			

It is noted that the p-value for the total score is (0.221) and the significance level is (0.802), which is greater than the significance level ( $\alpha \leq 0.05$ ), which mean that there are no statistically significant differences between the average responses of the study sample members at the level of transparency and accountability to reduce administrative corruption in non-social welfare institutions governmental in Palestinian society due to the marital status variable, so, the third hypothesis was rejected.

This result agreed with the result of Al-Maksousi study (2020) which confirmed that there were no differences in the marital status variable. Also, it is noted that previous studies did not address this variable except the Al-Maksousi study (2020).

It is clear from the above that the marital status variable is compatible in its answers to the variables of the study, so whether the employee in the social welfare institutions is single, married, widowed, or divorced, the influence factor in transparency and accountability is

close. This result explains that the social status has no role in influencing work within the institutions and maybe the reason in this, the responsibility at work within the social welfare institutions is not affected by the factor of the social status in the Palestinian society.

Results of the fourth hypothesis:

There are statistically significant differences at the significance level ( $\alpha \leq 0.05$ ) between the average responses of the study sample members at the level of transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perspective of employees working in West Bank institutions due to the variable of occupational specialization.

The fourth hypothesis was examined by calculating the results of the t-test and the arithmetic averages of the response of the study sample members at the level of transparency and accountability according to a variable Occupational specialization.

Table 5: Results of the Independent Samples T-test of the Response of the Sample Members at the Level of Transparency and Accountability Due to the Specialization Career

Variable	Occupational specialization	Number	Arithmetic Mean	Standard Deviation	Value of "t"	Significance
Transparency	Vocational	125	3.5390	0.88066	0.678	0.499
	Administrative	65	3.6250	0.72180		
Accountability	Vocational	125	3.6145	0.76844	1.359	0.176
	Administrative	65	3.7615	0.56977		
Organizational changes	Vocational	125	3.5143	0.85964	0.899	0.370
	Administrative	65	3.6264	0.72126		
Regulatory oversight	Vocational	125	3.5509	0.87927	1.716	0.088
	Administrative	65	3.7758	0.81244		
Total marks	Vocational	125	3.5747	0.75689	1.331	0.185
	Administrative	125	3.7175	0.57857		

It is evident from the previous table that the value of "t" for the total marks is (1.331), and the level of significance is (0.185), which means that there are no differences between the average responses of the study sample members at the level of transparency and accountability to reduce administrative corruption due to the variable of occupational specialization. Similar results for all aspects of transparency, and thus the fourth hypothesis was rejected.

This result agreed with the result of previous study which confirmed that there were no differences in the variable of occupational specialization (Al-Maksousi, 2020; Alsubaie, 2017; Bader, 2007), but it differed from the result Amro study (2019), which confirmed that there were differences due to the job title variable.

The researcher of this study believes that the variable of occupational specialization in social welfare institutions does not enhance responsibility and transparency according to the

difference in specialization, but rather no matter how different the occupational specialization is, the perception of work tasks is compatible and does not differ between job and specialization, and the reason for this may be the nature of the experience that the employee obtains during his work.

Results of the fifth hypothesis:

There are statistically significant differences at the significance level ( $\alpha \leq 0.05$ ) between the average responses of the study sample members in the level of transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the perception of employees working in West Bank institutions due to the educational qualification variable.

The fifth hypothesis was examined by calculating one-way ANOVA of the level of transparency and accountability to reduce administrative corruption due to the educational qualification variable.

Table 6: Results of the One-Way Analysis of Variance Test for the Response of the Sample Members at the Level of transparency and Accountability to Reduce Administrative Corruption Due to the Educational Qualification

Variable	Contrast source	Sum of squares	Degrees of freedom	Mean squares	Calculated 'p' value	Significance
Transparency	between groups	1.457	2	0.729	1.061	0.348
	within groups	128.372	187	0.686		
	Total	129.829	189			
Accountability	between groups	1.553	2	0.777	1.556	0.214
	within groups	93.369	187	0.499		
	Total	94.922	189			
Organizational changes	between groups	0.858	2	0.429	0.644	0.526
	within groups	124.605	187	0.666		
	Total	125.463	189			
Regulatory oversight	between groups	0.959	2	0.480	0.644	0.526
	within groups	139.314	187	0.745		
	Total	140.273	189			
Total marks	between groups	1.250	2	0.625	1.269	0.283
	within groups	92.083	187	0.492		
	Total	93.333	189			

It is noted that the p-value of the total marks (1.269) and the significance level is (0.283), which is greater than the significance level ( $\alpha \leq 0.05$ ), which means that there are no statistically significant differences between the average responses of the study sample members at the level of transparency and accountability to reduce administrative corruption in non-social welfare institutions governmental affairs in Palestinian society from the point of view of employees working in the institutions of the West Bank is attributed to the educational qualification variable, as well as to the variable. Thus, the fifth hypothesis was rejected.

This result agreed with the result of some of the previous studies (Amro, 2019; Bader, 2007), which confirmed that there were no differences in the educational qualification variable, but it differed with the result of other studies (Alsubaie, 2017; Al-sheikh & Hamadah, 2014), which revealed that the existence of statistical differences in the extent of the study sample's awareness of the impact of applying the foundations of administrative transparency in reducing administrative corruption due to the educational qualification variable,

It becomes clear to the researcher of this study that workers in social welfare institutions, regardless of their educational qualifications, enjoy the same degree of transparency and responsibility, whether their level of education increases or decreases.

The reason for this may be that university education is not compatible with the labor market, especially postgraduate studies, which must enjoy the norms, laws and rules of transparency and responsibility, and therefore the employee with higher degrees must have a higher responsibility than the employee who obtained less than him in academic degrees.

Results of the sixth hypothesis:

There are statistically significant differences at the significance level ( $\alpha \geq 0.05$ ) between the average responses of the study sample members at the level of transparency and accountability to reduce administrative corruption in non-governmental social welfare institutions in Palestinian society from the point of view of employees working in West Bank institutions due to the variable years of experience.

The sixth hypothesis was examined by calculating one-way ANOVA of the level of transparency and accountability due to the variable years of experience.

*Table 7: Results of the One-Way Analysis of Variance Test for the Response of the Sample Members at the Level of Transparency and Accountability to Reduce Administrative Due to the Variable Years of Experience*

Variable	Contrast source	Sum of squares	Degrees of freedom	Mean squares	Calculated 'p' value	Significance
Transparency	between groups	1.077	2	0.538	0.782	0.459
	within groups	128.753	187	0.689		
	Total	129.829	189			
Accountability	between groups	1.917	2	0.959	1.928	0.148
	within groups	93.005	187	0.497		
	Total	94.922	189			
Organizational changes	between groups	0.735	2	0.368	0.551	0.577
	within groups	124.728	187	0.667		
	Total	125.463	189			
Regulatory oversight	between groups	0.833	2	0.417	0.559	0.573
	within groups	139.440	187	0.746		
	Total	140.273	189			
Total marks	between groups	1.299	2	0.650	1.320	0.270
	within groups	92.034	187	0.492		
	Total	93.333	189			

It is noted that the p-value of the total score is (1.320) and the significance level is (0.270), which is greater than the significance level ( $\alpha \leq 0.05$ ), which means that there are no statistically significant differences between the average responses of the study sample members in the level of transparency and accountability to reduce administrative corruption due to the variable years of experience, as well as all aspects of transparency thus, the sixth hypothesis was rejected.

This result agreed with the result of previous studies (Al-Maksousi, 2020; Bader, 2007), which showed that there were no differences in the variable years of experience but it differed from the result of other previous studies (Amro, 2019; Alsubaie, 2017), which showed that there were differences according to the variable years of experience. This is in favor of employees who work (6-10) years (Amro, 2019).

It is clear that the years of experience variable does not raise awareness about transparency and responsibility in social welfare institutions in Palestine, and this indicates the lack of

oversight and development of workers by senior management. The reason may be subjective through the lack of development of employees who have many years of experience or maybe to the indifference of these employees.

### Recommendations

Based on the results of the study, the researcher recommends the following:

- The competent authorities should activate the electronic control system on social welfare institutions.
- Work to disseminate the accountability and accountability law for social welfare institutions.
- Activating media programs to educate workers in social welfare institutions.
- Conducting seminars and workshops for workers in social welfare institutions on raising awareness of the transparency of social work.

- Respecting the rights of workers in social welfare institutions and practicing transparency and consecrating it in the management of social welfare institutions. Implementation of the Code of Ethical Conduct in Social Welfare Institutions.

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