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Accountability of the Higher Education Institution (HEI) in Jordan: A Critical Perspective

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Dedication

To the ones Who never left my hand

My Dad, My Mom,

Baylasan, Bashar, Haron,

Zeinat, Mutaz,

and Omar

Acknowledgments

I would like to express my profound gratitude to my supervisors Prof. Jim Haslam and Dr. Lina Kloviene, for their contribution in emancipating my thoughts, for their comments, support, and guidance which provide me with self confidence in my Ph.D. journey. I would like to thank my first-year supervisor Dr. Stewart Smyth for his comments and support during the first year.

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Abstract

Accountability is a contestable concept that can be assessed in several ways. Most previous studies have employed a working notion of formal accountability and related transparency, even though the literature suggests that these are not enough by themselves to achieve efficient, effective, and substantive accountability. This research delineates a substantive framework for accountability. Most prior research has focused on the United States, the United Kingdom, the European Union, and the Western world, generally neglecting other geographical contexts. and regarding this gap in the accountability research, the concern here is to respond by exploring the accountability of the higher education institution (HEI) in the Hashemite Kingdom of Jordan (hereafter referred to as “Jordan”). This study explores in depth a single case study in Jordan to promote HEI accountability by exploring accountability mechanisms (transparency and responsiveness) and the dynamics of formal and informal accountability in higher education to determine what is problematic, what tends to legitimise the problematic state of accountability, how to improve this, and the role that information and communication technologies (ICTs) can play in ensuring greater accountability.

To achieve the research aim, a critical social science approach was followed. Qualitative methods were used, notably semi-structured interviews with managers, academics, students, students’ parents, and government to highlight the different levels of accountability in the institution and to better understand the role of ICTs in the accountability processes from the perspectives of the universities and their stakeholders. Other methods included a qualitative content analysis of the higher education ministry regulations and laws, annual reports, and strategies and plans. The study concludes by recommending methods of enhancing HEI accountability. The findings of the content analysis support the findings of the interviews, which show that a weak accountability status is due to macro, meso and micro barriers that can be overcome through several means, such as reviewing and updating laws and regulation, enhancing the engagement of different stakeholders, and developing training programs for all stakeholders.

Keywords: Accountability, transparency, responsiveness, higher education institutions, information and communication technologies.

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Declaration

I, the author, confirm that the Thesis is my own work, I am aware of the University's Guidance on the Use of Unfair Means (www.sheffield.ac.uk/ssid/unfair-means). This work has not previously been presented for an award at this, or any other, university.

Name: Melina Fayez Al-Hasan

Chapter 1: Introduction

1.1 Introduction

Over the past two decades, there has been growing demand for public accountability (Minelli *et al.*, 2015; Halachmi & Greiling, 2013), but the concept of “accountability” has been deemed ambiguous, contestable, and elusive (Greiling & Spraul, 2010; Koppell, 2005; Halachmi & Greiling, 2013; Schillemans, 2011,2010). Accountability has different dimensions and forms that cannot be summed up in a single framework (Koppell, 2005). Thus, analysis is required to shed light on the concept. Consequently, why not create a framework that utilises accountability mechanisms that could be used in all forms of accountability? The framework could include the key elements of any form of accountability – namely, transparency and responsiveness. The use of transparency as an accountability tool that allows organisations to report their actions and information to the public is not sufficient for accountability (Roberts, 2009; Messner, 2009). Transparency cannot be applied to everything. Furthermore, transparency represents only one side of the accountability process. Responsiveness to citizens’ inquiries, demands, and needs is another important element that can enhance transparency and the accountability process but has been neglected in the literature (Mulgan, 2000a). Therefore, to gain a broader view of accountability, this study will investigate both transparency and responsiveness, as “being accountable” goes beyond disclosing information and includes responding to people’s questions, comments, and suggestions. Transparency and responsiveness should apply to the tasks conducted that will eventually achieve the objectives of the public institutions (Bhen, 2003; Husiman, 2018). These objectives should have consensus from all stakeholders to shift accountability from a focus on achieving the individual needs of stakeholders towards achieving the agreed-upon objectives that contribute to reducing the inequality that may result from the misuse of the public employee’s power. This is important because the general purpose of accountability in the public sector is to reduce the abuse of power (Mulgan, 2002). The current research critically discusses the concept of accountability in the literature review to define a general framework for the concept of accountability and applies this frame in the investigation of the Jordanian HEI accountability.

Higher education institutions (HEIs) are considered to be among the most important public institutions and to have a great impact on their societies (Robarts & Ajjai-Ajagbe, 2013; Marginson, 2011; Cortese, 2003). Today, there is an increasing number of HEIs around the world (Marginson, 2011; Huisman and Ghent, 2018). Consequently, governments are reducing the funding for HEIs and giving them more independence, while holding them more

responsible for their actions (Huisman & Ghent, 2018). As a result, higher education is subject to continuous monitoring to ensure they are achieving commendable objectives (O'Mahony, 2020). Consequently, HEIs used accountability as a tool to ensure that HEIs achieve their planned result (Kai,2009). Therefore, accountability is one of the important dimensions on the HEIs policy agenda (Jreisat, 2018). In Jordan it is found that there is a remarkable lack of public accountability toward citizens and lack of accountability toward achieving the public institutions common objectives (Jreisat, 2018). Consequently, HEIs accountability in Jordan requires further investigation to explore the status quo and question it in order to identify the main challenges that hinder the progress of HEIs.

Accountability can be investigated from different theoretical perspectives, including legal and economic (e.g., principal-agent theory), sociological, and psychological approaches. In principal-agent theory, researchers focus on the relationship between the accountable person (agent) and the person accountable to the principal in the public sector. In sociological theory, researchers focus on the social relationship of accountability; and the literature on the psychological perspective emphasises the impact of accountability on people (Greiling & Spraul, 2010). This study takes a sociological perspective. This considers accountability to be a social act and views different forms of accountability as parts of a larger social process or mechanism that forces the social actor to render an account (Dubnick, 2003). Hence, the importance of social accountability lies in its valuing of openness and dialogue (Messner, 2009). Consequently, this study will focus on the social relationship of accountability between the actor and different stakeholders in HEI. It will consider the different levels of stakeholders (university employees, academics, students, students' parents, and government) to enable an in-depth investigation of the accountability relationships. Moreover, it will enrich the accountability literature, as there are few studies that investigate accountability at different levels (Romzek, 2012). This relationship involves the actor who discloses information about their conduct and responds to stakeholders' inquiries. The stakeholder's response to the disclosed information may be to ask questions, make comments, or suggest ideas. Which Muglan (2000a) calls for responsive accountability that involves social interaction by citizens to meet their needs.

The rise of information and communication technologies (ICTs) has potentially increased government transparency (Halachmi & Greiling 2013). That may lead to an increase in accountability that will ensure actors are held responsible for their actions (Lyrio *et al.*, 2018). Enhancing transparency through ICTs will enhance the level of accountability; but as noted,

transparency does not represent the whole accountability process. Therefore, since ICTs enhance the transparency element of accountability, one might ask whether they could be used to enhance the responsiveness element. Some studies have investigated the impact of ICTs on responsiveness (Al-Soud & Nakata 2010), finding that the effect is minimal. However, studies have not investigated what is hindering the use of ICTs for improving responsiveness or identified potential methods for enhancing ICTs' role in ensuring accountability by improving transparency and responsiveness.

This research will explore accountability in Jordan, as most previous research was conducted in the United Kingdom, the United States, or EU, with other geographical areas and contexts generally being neglected (Schmidt & Günther, 2016; Huisman & Currie, 2004; Minelli *et al.*, 2015). Jordan represents a particular kind of economic, cultural, and geographical context because it is a developing country that is facing political and economic crises. The current research critically explores HEI accountability through a critical and emancipatory lens, taking into account the social, political, and economic context of Jordan.

1.2 Aim of the research

This study aims to promote Jordanian HEIs' accountability by applying a critical perspective and an emancipatory approach to explore accountability in terms of transparency and responsiveness. The status quo is explored and critiqued with the intention of promoting improvement and identifying the role of ICTs in enhancing accountability.

1.3 Research objectives

The study objectives are as follows:

- To explore the strengths and weaknesses of the status quo in terms of dimensions of accountability (transparency and responsiveness) and the role of ICTs in accountability
- To explore different attempts to legitimise the status quo and identify any obstacles to improvement of the current status of accountability.
- To explore how the current state of accountability might be improved.

1.4 Research questions

The study asks three questions:

- 1- What is the nature of accountability in the higher education institution in Jordan and how can the status quo be described?

- 2- What are the barriers/challenges that hinder the progressive change of HEI Accountability?
- 3- How can HEI accountability in Jordan be improved?

1.5 Rationale of the study

The rationale of this research arises from several observations.

- 1- This study focuses on the education sector because it is one of the most important public sectors, attracting serious attention from the government, citizens, and all stakeholders.
- 2- A goal of the Jordanian National Strategy for the Development of Human Resources (NSDHR) 2016-2025 is to enhance public HEIs, as there has been a decline in the quality of education output (NSDHR 2016-2025). Therefore, the current study investigates HEI accountability to support efforts to enhance this output.
- 3- Accountability has become a central topic in multiple disciplines – including political, cultural, organisational, and media studies – that seek to reshape the relationships between society and institutions (Shenkin & Coulson, 2007). These fields are examining how accountability serves as a legitimising instrument of the status quo or a defender or challenger of the status quo. The important role of accountability in other disciplines will shape this study's focus and its potential to change situations for the better and to affect other disciplines.
- 4- Previous studies have indicated that the current state of accountability is focused on increasing transparency. However, in some cases, there is selective transparency about particular topics and the investigation of responsiveness is minimal. This research will investigate the current and potential states of both transparency and responsiveness and identify how they can be improved.
- 5- There is little empirical evidence about the role of ICTs in the accountability system; and the little evidence that does exist focuses only on the actor's perspective and describes the current state without making suggestions for improvement. This study will investigate the role of ICTs in accountability from different perspectives and will suggest methods for improving it.
- 6- The literature primarily focuses on the United States and Europe, with little study of accountability in different contexts. This study will investigate different political, economic, and cultural contexts in Jordan.

- 7- The COVID-19 pandemic has changed higher education operations and performance, as the reliance on ICTs in education and communication has increased and financial positions have been affected (Blankenberger & Williams, 2020). Therefore, universities are required to be accountable to ensure the quality of the education they provide, using various means to persuade students and their parents to register and to trust them. Consequently, an investigation of accountability during the pandemic will enrich the literature on abnormal events.

1.6 Research theory

This study explores HEI accountability in Jordan from an emancipatory perspective, as it seeks change and improvement in the HEI sector. This study uses emancipatory theory (Gallhofer & Haslam, 2003) to guide its data analysis. It will primarily be questioning the status quo of accountability in the HEI sector in Jordan and exploring the barriers to greater accountability that can be overcome. The study also seeks solutions and methods for changing the current situation and developing a better vision for future accountability in HEIs in Jordan.

1.7 Research methodology

This study adopts a critical philosophy on the assumption that the current status quo can be changed and improved. It assumes that the context of the Jordanian HEI is the basis on which to understand accountability in this sector. The critical philosophy is applied to a case study of the HEIs sector in Jordan to explore in-detail the emancipation of accountability in this sector. The study will use interviews with HEI stakeholders in one university in Jordan. The stakeholders to be interviewed are students, their parents, academics, employee, managerial staff, and governmental decision-makers. The study will also use a documentary content analysis method to examine HEIs laws, regulations, and plans. In addition, five years of annual reports are analysed to explore the practice of accountability and the attempts to enhance it. These two methods will help to shape a historical and current view of the status of accountability and where it is headed to provide a deeper understanding of the changes in the HE sector in Jordan from a focus on accountability. The analysis will be performed on the basis of emancipatory theory to evaluate the status quo, relevant barriers, and vision of accountability in HEIs in Jordan.

1.8 Thesis chapters

To achieve the research aims, this thesis is presented in 11 chapters.

Chapter One: This chapter introduces this research. It presents the research rationale, aims, objectives, and questions. It briefly describes the study theory, methods used, and thesis structure.

Chapter Two: The literature review comprises three themes. The first theme discusses the accountability concept and delineates the new accountability framework to be applied. The second theme concerns the literature on HEIs and accountability and applies the delineated framework to HEI accountability. The third theme reviews the potential for use of ICTs in HEI accountability. This chapter also aims to highlight the gaps in the literature in relation to the problems around defining accountability. For this purpose, it highlights the main definitions and types of accountability in general and in HEIs.

Chapter Three: The current research adopts critical theory and an emancipatory approach, which seeks to promote justice for HEI stakeholders and ensure all voices are heard. This chapter highlights the use of critical theory in accounting in general and in accountability in particular. This chapter will also elaborate on emancipatory theory, which focuses on three areas (1) questioning the status quo, (2) the barriers to success, and (3) the vision of accountability in HEIs in Jordan.

Chapter Four: The methodology and methods chapter presents the research design, including the research strategy. The study adopts a critical philosophy that Laughlin (1995) describes as “middle range” and uses a qualitative design and case study strategy. The data will be collected from interviews with different stakeholders in the HEI sector in Jordan. In addition, content analysis will be conducted of documents including HEI laws and regulations, annual reports, and plans to evaluate the status quo of HEIs in Jordan. Thematic analyses of the data will also be conducted.

Chapter Five: This chapter introduces the Jordanian and HEI contexts. It presents a substantive review of Jordan’s geography and population and its political, cultural, and social background to discuss the impact of these factors on HEI accountability. It also presents the status of ICTs in Jordan. The chapter then provides the background on the HEI sector in Jordan, including its governance and accountability framework. Finally, it focuses on the case study of this research, which is one university in Jordan, and describes its vision, system, infrastructure,

governance, and plans. This chapter thus highlights the external and internal factors that affect university accountability.

Chapter Six: This is the first chapter in the analysis, and it presents the documentary content analysis. This chapter comprises three parts; the first part analyses the laws and regulations that govern public universities and higher education in general to explore the governance and accountability structure of these laws and to develop a critique of their structure. This part also applies the emancipatory lens to analyse cybercrime law No (27), which affects ICT accountability. The second part analyses five years of university annual reports (2015-2019) to explore the university's formal accountability and to develop a critique of it, as seen through an emancipatory lens. The third part analyses the NSDHR 2016-2025 to explore current attempts to enhance the accountability of HEIs. This chapter applies the first and last stem of the emancipatory approach by questioning the status quo and exploring methods of change.

Chapter Seven: This is the first empirical chapter on the interview analysis, and it responds to the first research question. It presents the findings on HEI accountability definitions and forms, as seen in relation to different stakeholders' interests. It also provides a detailed description of the status quo. This chapter contributes to exploring the status quo of HEI accountability, which is the first step in the emancipatory approach.

Chapter Eight: This is the second empirical chapter on the interview analysis, and it responds to the second research question. It presents the barriers to improvement of HEI accountability, highlighting the macro-, meso-, and micro-level barriers. This chapter applies the second step of emancipatory theory, identifying the obstacles to progress.

Chapter Nine: This is the third empirical chapter on the interview analysis, and it responds to the third research question. This chapter details the current attempts to promote accountability in HEIs in Jordan. It also presents some solutions to problems and suggestions for improving accountability, formed on the basis of the interview participants' views. It applies the third and last step of emancipatory theory, citing methods of achieving progressive change.

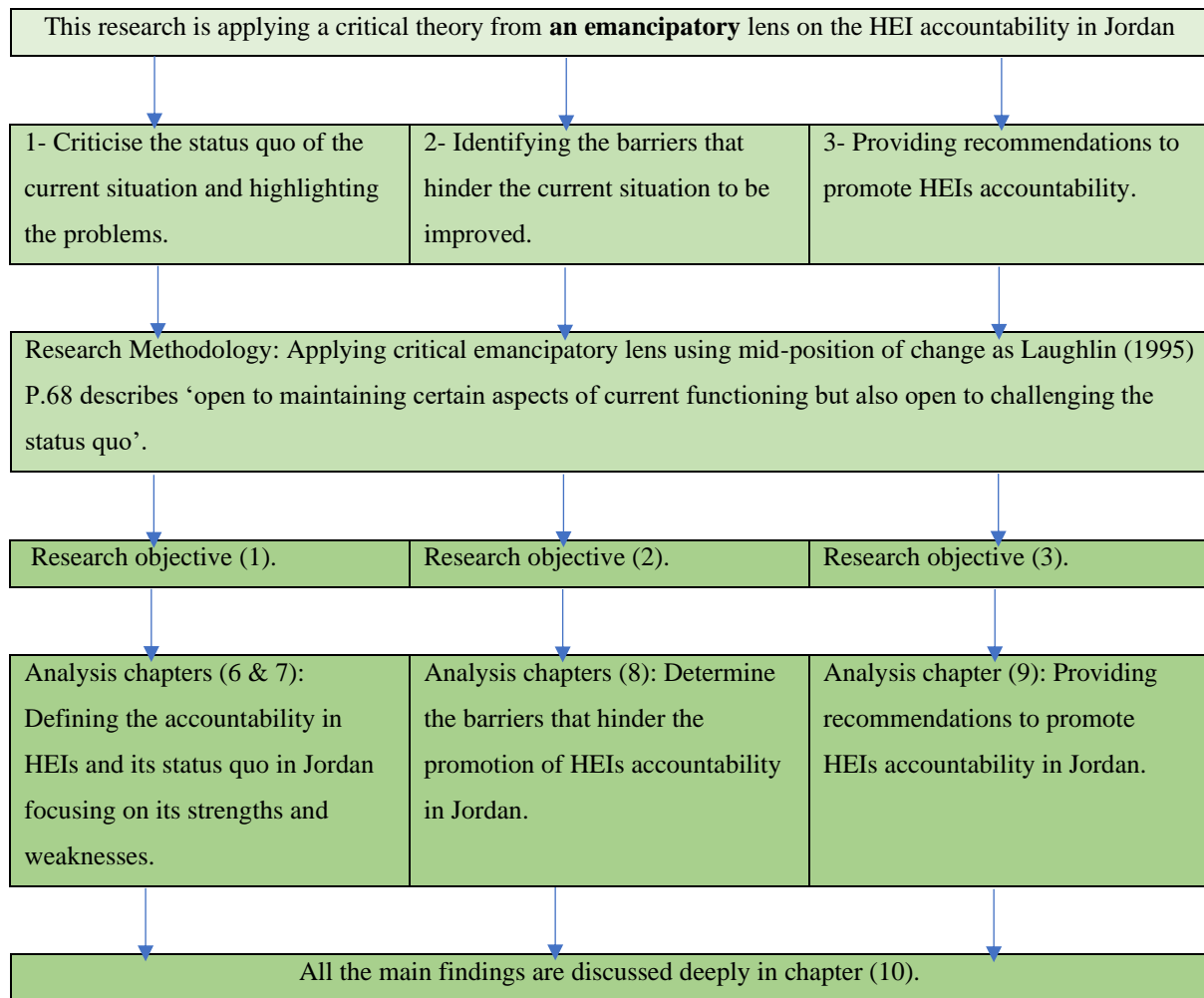
Chapter Ten: The discussion and interpretation chapter links the main findings of the four analysis chapters to the existing body of literature. It presents the status quo and the barriers to enhancement of HEI accountability. It also details the current attempts, possible future solutions, and proposed methods for improvement. This chapter links the main findings of this research to emancipatory theory and the body of literature.

Chapter Eleven: This chapter summarises the study. It highlights the main findings and the theoretical, methodological, and practice contributions of this research. It also presents the conclusions, limitations, and recommendations for future research.

1.9 Thesis Structure

The figure below illustrates the theory of this research and linking it to the research objectives and analysis chapters:

Figure 1. 1 Thesis Structure



The following chapter, Chapter Two, presents the findings of the literature review conducted for this research.

Chapter 2: Literature Review

2.1 Introduction

This section assesses the literature, categorising it into three main areas or themes. The first concerns ways of seeing or delineating accountability, transparency, responsiveness, definitions, the link between emancipation and accountability, and the typologies delineated in models of accountability. The second explores literature on accountability in higher education. The third focuses on the role of ICTs in enhancing HEI accountability transparency and responsiveness.

2.2 Literature on accountability

2.2.1 Definition of accountability

Sinclair (1995) notes that definitions of accountability differ depending on changes in context and ideology over time, much like a chameleon that changes colour in response to a change in its environment. In addition, accountability is based on social norms around what are good and acceptable acts (Sinclair, 1995). Accountability differs for different roles, places, times, and people (Bovens, 2007b). Consequently, it is complex and comprises many dimensions, which makes it difficult to define. Scholars offer various categorisations for use in public administration approaches (Koppel 2005). Accountability can be defined in a narrow way to describe the relationship between the agent (accountor/actor) and the principal (accountee/forum) or, more broadly, to describe the moral standards of accountability (Bovens, 2007a, 2007b). The next section will review classifications of accountability.

2.2.1.1 Narrow concept

Taken very narrowly, accountability may be categorised in three ways: namely, according to the accountability process itself, to the nature of the obligation between the accountor and accountee, or to whom the agent is accountable.

1. Classifying accountability according to the accountability process

Bovens (2007a) defines accountability as a narrow concept and limits the relationship to agent-principal: “Accountability is a relationship between an actor and a forum, in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences” (Bovens, 2007a, p. 450).

The main elements of this relationship are the agent (who should inform the principal about their conduct), the principal (who should ask questions about whether the information given

is adequate and whether the agent's act is legitimate), and the principal's judgement of the agent's conduct (Bovens 2007a). Bovens (2007a) states that, in this definition, "the actor may face consequences", but makes it unclear how this relationship is controlled and governed. Schillemans (2011) uses the same classifications to define the relationship but employs different terms. He divides the accountability process into three phases. The first phase is the information phase, in which the actor feels that they are obligated to report to the forum, formally or informally. The second phase is the debating phase, in which the forum asks questions about and comments on the actor's conduct and the actor responds to explain and justify. Finally, in the consequences phase, the forum makes a judgement about the actor's conduct and decides whether it will impose sanctions or rewards.

Schillemans (2011) agrees with Bovens's definition of a minimal level of accountability relating to the agent and principal and engendering sanctions or rewards. Mulgan (2000a) identifies the mechanism by which the accountable person communicates the account to an external party as a social interaction between parties who demand answers and corrections, while the accountable person accepts sanctions and responds to questions. The core elements of these definitions of the accountability process are transparency about the actor's conduct and their responsiveness to the forum's demands, inquiries, comments, and suggestions. Therefore, this study will consider these two elements. However, the notion of accountability as a relationship between an agent and a principal is narrow and does not clarify the basis of this relationship or identify the forum that the agent must render the account to. This ambiguity about the basis of this relationship may lead to the favouring of the interests of those with the most powerful relationship, at the expense of those with less power. This risk will be explored in the current research.

2. Classifying accountability according to the nature of the obligation between the accountant and accountee

Bovens (2007a) classifies the nature of the obligation between agent and principal as formal/vertical, informal/horizontal, and diagonal. Formal accountability occurs when the actor is obligated by law or regulation to give an account of their conduct. This encompasses legal, political, and professional accountability. In contrast, informal accountability occurs when the actor voluntarily (beyond formal prescription) renders an account. This is a horizontal relationship between the agent and the principal, as arises in social accountability. Diagonal accountability occurs when the forum has limited powers to force the actor to comply. The relationship may still be a legal one, as in administrative accountability.

Schillemans (2011) defines accountability as a mechanism that obligates the agent in the public sector to be accountable. However, he indicates that it would be inappropriate to include interest groups and mass media, as there is no legal obligation on the accountable person to disclose information to them. The author focuses on diagonal accountability and fails to consider informal accountability, despite its importance. Schillemans (2011) focuses on three types of fora that have diagonal accountability and an obligation to disclose information to them. Such fora include boards of stakeholders, boards of commissioners, and independent evaluation committees. However, these fora have no formal power to impose sanctions or rewards on the agent, if they can use negative publicity as a sanctioning tool. The author overlooks the informal forum that does not have a diagonal relationship and still has the power to affect the agent's behaviour before and after they carry out an act. Yap (2011) highlights the importance of informal accountability in his investigation of the relationship between informal accountability and formal democratisation, suggesting that informal accountability is a first step towards achieving democracy. In addition, this relationship may emerge as a result of a government's interaction with its citizens. Schillemans (2011) indicates that informal accountability can compensate for a lack of formal accountability. The literature includes scant investigations of informal accountability, despite highlighting its importance (Romzaek, 2012; Schillemans, 2011).

The current research investigates formal and informal accountability to explore its current state and identify the main barriers to progress. Consequently, the researcher defines formal and informal accountability in terms of the obligatory relationship between the agent and the principal, using the accountability phases described by Schillemans (2011). This paper identifies that formal accountability entails obligation in the three phases (information, debate, and consequences) of accountability, while informal accountability entails no obligation. Where an obligation exists in one phase or two, the accountability is considered diagonal.

3. Classifying accountability according to whom the agent is accountable

Accountability can also be classified according to whom the agent is accountable, as well as the nature of the obligation between the actor and the forum. Accountability includes legal, political, financial, personal, and ethical factors that force the accountable person to take responsibility for their own behaviour to a wide range of parties (Zumeta, 2011). When the agent is accountable to individual interests not linked to the overall goals of the organisation, this can ultimately leave the individual serving these powerful individual interests at the expense of the organisation. Therefore, the current research seeks to translate these needs and

interests into the objectives that the institution must identify and be accountable for. The literature using this classification includes managerial, legal, professional, political, social, and self-accountability investigations (Roberts, 1991; Romzek, 2000; Bovens, 2007a; Roberts, 2009; Messner, 2009).

Managerial accountability

Managerial accountability is also known as organisational, bureaucratic, hierarchal, and administrative accountability (O'Loughlin, 1990; Romzek, 2000; Bovens, 2007a; Christie, 2018). This form considers the most important accountability to be that of the public manager (Bovens, 2007a) involving a hierarchal structure of internal oversight for the supervisor-subordinate relationship, in which the supervisor has low work autonomy (Romzek & Dubnick, 1987; Romzek, 2000). The accountability process is formal, with a specific standard that the accountable person should follow (Bovens, 2007). The procedures of the organisation are visible to others. This formality may eliminate the ethical concerns of the accountable person (Roberts 1991). This includes the administrative functioning of an external auditor, who conducts regular financial and administrative auditing of public agencies (Bovens, 2007a).

Legal accountability

Legal accountability involves a legislative entity that oversees the compliance with the law and regulations of another highly autonomous entity (Romzek, 2000). It is a formal relationship because public officials are accountable to the court (Bovens, 2007a). This is considered the clearest form of accountability, as it emphasises adherence to laws and regulations (Cameron, 2004; Christie, 2018).

Professional accountability

Romzek (2000) contends that professional accountability depends on the internal norms and experiences of individuals regarding acceptable conduct. In contrast, Bovens (2007a) focuses on the relationship between the professional agency (such as a hospital or a university) and a disciplinary court, in which professional accountability becomes a formal relationship. However, professional accountability emphasises professional and expert judgement, which differs from personal expertise and judgement in that the former uses professional rules and standards as a guide for performance (Christie, 2018).

Political accountability

Political accountability concerns the effectiveness of the services provided to citizens (Kluvers & Tippett, 2010). Bovens (2007a) defines political accountability as a traditional principal-agent relationship that moves from voters to parliament to ministers to civil servants, while the accountability relationship moves in the reverse order – starting with the civil servant, who is accountable to the minister, and so on. Democratic accountability thus establishes a direct relationship with the people (Christie, 2018). However, this direct relationship is limited, as it cannot provide people with direct control over the public activities (Broadbent & Laughlin, 2003). As they stated p. (3) “pressure on governments can change the level of specificity of the nature of the political/public accountability that is offered but cannot provide the electorate with direct control of the day-to-day activities of governments.”

Social accountability

Bovens (2007a) argues that social accountability may include accountability to interest groups such as charities and other stakeholders, thus reflecting the informal relationship between citizens and public agencies. According to Roberts (1991), this form encourages face-to-face interactions between the accountable person and others, during which they may be challenged to reach the others’ expectations. This interaction may be organised through local meetings (Frey-Heger and Barrett, 2021). Social accountability bolsters citizens’ engagement in public institutions by enhancing the transparency of information and agent responsiveness to citizens’ actions (O’Meally, 2013; Fox, 2015; Frey-Heger and Barrett, 2021). This strategy is expected to hold public institutions accountable and thereby achieve the desired outcomes (O’Meally, 2013; Fox, 2015). The success of social accountability relies on the ability of the civil society institutions to build alliances and construct networks with agents in the public institutions (O’Meally, 2013).

Self-accountability

Roberts (2009) and Messner (2009) identify another form of accountability in which the accountable person is accountable to their own norms, experiences, and expectations. According to Roberts (2009), self-accountability derives from one’s own conscience about what is ideal to do and what is not. This may conflict with one’s personal ethics, such as the desire to gain rewards or reduce self-blame. It arises from an awareness of the impossibility of achieving full transparency with oneself and others. Messner (2009) identifies three types

of self-accountability: opaque selves, who cannot explain their actions, perhaps due to their experiences; exposed selves, who consider accountability an intrusion into their actions; and mediated selves, who act on others' norms.

This classification indicates that the actor will follow the commands of different people or bodies. However, the classification only concerns the relationship between the actor and one stakeholder and does not explain how the relationship would shift if there were another stakeholder or which of the stakeholders the actor would prioritise. This may result in following the commands and needs of the most powerful stakeholders and marginalise stakeholders with less power. Therefore, the current research seeks to provide recommendations to reduce the inequality between different stakeholders.

2.2.1.2 Broad concept

Counterposing the narrow definition of accountability, Koppell (2005) provides a definition that comprises five dimensions: liability, controllability, responsibility, transparency, and responsiveness. These dimensions are elaborated upon below.

1. Liability, controllability, and responsibility

“Liability” means the accountable person is obligated in their actions and will face consequences for them, whether sanctions or rewards (Koppell, 2005). “Controllability” arises when the accountable person is obliged to follow the command of the principal. “Responsibility” is where the accountable person is obliged to follow laws, regulations, and norms (Koppell, 2005).

2. Transparency

Transparency is an accountability instrument that obliges the accountable person to render account and justify their actions to the public (Koppell, 2005). Fenster (2006, p. 4) states that government transparency can be “defined simply and broadly as a governing institution’s openness to the gaze of others”.

Transparency’s benefits

Transparency plays an important role in improving accountability by involving citizens in public agencies’ actions and decisions. It increases their oversight and helps them to evaluate whether the reasoning for these decisions is appropriate. This eventually leads to tangible outcomes (Ljungholm, 2015). Alom (2018, p. 611) states that, “Transparency is seen as a solution to many complex problems such as corruption, trust in government, and accountability”. Moreover, transparency empowers citizens to work as auditors of the government’s actions, which leads to better results (Ljungholm, 2015).

Transparency encourages citizens to trust the government's reporting on its performance and permits the government to correct citizens' misunderstandings about government performance (Porumbescu, 2015). For example, British citizens may trust their government even though there is little transparency, but they are free to request any information that will enhance their trust in the government (Porumbescu, 2015). In countries such as the United States, citizens' trust in government is based on disclosures about the government's responses to citizens' needs (Porumbescu, 2015).

The benefit of transparency goes beyond increasing citizens' trust and participation. It is also reflected in the implementation of government policies to enhance citizens' understanding of government policy and encourage them to voluntarily obey the rules (Porumbescu *et al.*, 2017). Transparency and citizens' involvement enhance public employees' efforts to achieve citizens' objectives (Porumbescu *et al.*, 2017). In addition, citizens' involvement plays a key role in maintaining democratic rights and is important for improving government performance (Ljungholm, 2015). However, despite its benefits, Roberts (2009) argues that transparency alone is not sufficient to be the sole accountability mechanism.

Why transparency is not enough

Despite the benefits of transparency, Halachmi and Greiling (2013) indicate that there is no real accountability if the accountable person ignores requests for information and justifications or when nothing requires the accountable person to correct their actions. The pessimistic views of transparency are based on three arguments: the risk of reaching information overload, unjustified blaming, and the fear of taking control away from the government, which may slow its actions (Halachmi & Greiling, 2013). Consequently, transparency alone is not sufficient to ensure accountability (Roberts, 2009; Messner, 2009; Halachmi & Greiling, 2013) for the following reasons.

- It is sometimes used as a synonym for easy access to information (Halachmi & Greiling, 2013).
- It alone does not ensure accountability because it may only be transferring non-audited information (Bovens, 2007a).
- It is unrealistic to call for ideal transparency when no one can be fully transparent to themselves (Roberts, 2009).
- Accountability is not only about past actions, it should also anticipate future actions and control them (Bovens, 2007b).

- Most of the public does not have the time or the ability to evaluate disclosed data (Etzioni, 2014).
- The main function of transparency is to empower citizens, but the main challenge of good transparency is ensuring everyone has access to different types of information (Porumbescu, 2015).

For these reasons, scholars have made suggestions for achieving effective accountability. For instance, Roberts (2009) calls for an “intelligent accountability” that extends over the financial period and involves verifying performance and clarifying complex issues by asking questions, talking, listening, and engaging in face-to-face accountability. This study will consider transparency an effective accountability tool when accompanied by responsiveness. For a comprehensive understanding of accountability, let us turn to responsiveness, another dimension of the Koppell (2005) classification.

3. Responsiveness

The last dimension of the Koppell (2005) classification is responsiveness, which occurs when the accountable person fulfils the needs and requests of the stakeholders. Accountability is a responsive technique that organisations use to reflect a trustworthy image to their stakeholders (Bovens, 2007a). This dimension is not limited to public institutions but is useful to “for-profit” organisations, which must ensure responsiveness to maintain their continuities (Koppell, 2005). Painter-Morland (2006, 2007) redefines accountability as a type of contingent responsiveness to the regularly changing needs of stakeholders. Thus, to better understand its institutional responsibilities, the institution must continually identify and investigate the needs and interests of its different stakeholders that the institution was founded to serve.

Government transparency and responsiveness affect trust in local government (Porumbescu, 2015). However, the interaction between the government and its citizens can be selective (for example, the government is more transparent about certain things and not others and responds to specific citizens in certain circumstances but not to all). The promotion of transparency enhances government responsiveness (Porumbescu, 2015). However, scholars have not investigated the effect of responsiveness on transparency. This requires further investigation due to the importance of responsiveness for enhancing transparency and thereby increasing stakeholder trust, as responding to different stakeholders means disclosing more information. The current research combines responsiveness with transparency to ensure two-way communication, as responsiveness alone is not evidence of accountability (Mulgan, 2002).

2.2.2 Accountability by objectives

Societies have the right to ensure that the programmes spending their funds have clear objectives and are managed effectively and efficiently (Cameron, 2004). Accountability is a mechanism to ensure that public institutions will achieve the goals required of them (Cameron, 2004). Barrilleaux (1972) argues that the involvement of stakeholders in setting the objectives of a public institution is crucial for accountability. This involvement could be through an independent body that develop public institution goals, taking a role in assessment, enforcement, and improvement of the goals, as well as communication with different stakeholders (Kraak *et al.* 2014). Then the outcomes of the public institutions may be linked to their agreed objectives through the preparation of public reports, which is a key method of achieving accountability (Cameron, 2004). Transparency of public reports and performance reports is at the core of public accountability (Cameron, 2004), allowing the public institution to provide evidence to the public and to parliament that it has achieved its goals (Cameron, 2004). In addition, the institution should be responsive to stakeholders' inquiries and suggestions and even to the emergent concerns and interests of different stakeholders (Painter-Morland, 2007).

Setting clear and precise public objectives facilitates their evaluation (Barrilleaux, 1972). Moreover, the rules governing public official's accountability should be clear and understandable (Cameron, 2004). Furthermore, public institutions and authorities should have clearly identified responsibilities (Cameron, 2004). Public officials must understand the regulations and the performance standards to ensure they are performing properly (Cameron, 2004). When goals are clear and precise, the complexity of the evaluation is reduced to a simple question of whether the official has met the goals.

2.2.3 Accountability framework

The previous discussion highlighted that there are many definitions of accountability (Bovens, 2007; Kopple, 2005; Mulgan, 2000), and this variation may create problems in the real-world practice of accountability (Yang, 2011). However, for a comprehensive understanding of accountability as a system comprising numerous interlinked concepts, it is important to consider these various definitions (Christie, 2018).

Romzek (2011) argues that, in practice, an inclusive and differentiated accountability system is needed. Many accountability frameworks depend on one another, and it seems extremely difficult to arrive at a single comprehensive and integrated framework (Christie, 2018). Christie (2018) argues that there is a need for a comprehensive accountability framework that

combines the previous models to produce mechanisms and concepts that are clear to all users. Broadbent and Laughlin (2003) argue that accountability can be political (concerned with democracy and public trust) or managerial (concerned with the daily operations of the institution). Bar Cendón (2000) argues that public accountability can be political and professional (subject to professional performance standards), democratic (establishing direct contact with citizens), or managerial (including many forms of accountability, such as hierarchal and legal). Moreover, in accordance with Christie (2018), the accountability frameworks should include the ethical and social accountability that is a concern of civil society institutions.

Previous studies have attempted to create comprehensive frameworks by collecting into a single frame the different forms of accountability (political, legal, managerial, hierarchal, and social). All these forms of accountability share the same obligation to be transparent about conduct and its consequences for different stakeholders. Moreover, they cite the importance of responding to stakeholders' comments, suggestions, and inquiries, as well as indicating to whom the actor should render account (Bovens, 2007), who the actor is, and what his responsibilities are (Kopple, 2005). The current research will focus on three important elements of the accountability process (transparency, the responsiveness of the public institution, and objectives). This provides a framework in which the various forms of accountability can be applied. For instance, for any form of accountability, the public institution must be transparent about the processes by which it seeks to achieve its objectives, and this may include naming the party carrying out the tasks, the procedures, the outcomes, and all other relevant information. At the same time, the institution must be responsive to stakeholders' comments, inquiries, suggestions, and even their evaluations and judgements of the outcomes. The public objectives must be set in consultation with various stakeholders. Hence, the accountability design based on consensus between public institutions and society is the benchmark (Randa and Tangke 2015).

2.2.4 Delineation of accountability

This study combines the Bovens (2007a) definition of accountability with the two dimensions of the Kopple (2005) definition which are transparency and responsiveness, and different scholars' accountability concepts (Messner, 2009; Roberts, 2009; Romzek, 2000; Mulgan, 2000), to build an "accountability pyramid". The literature defines the accountability process from different viewpoints, indicating that accountability is multi-faceted like a "chameleon" (Sinclair 1995) and cannot be traced or controlled. However, Flinders (2014) calls for

avoidance of these well-worn cliches and urges us to focus on building new ways of understanding the accountability concepts. Therefore, the current research gathers all the best elements of the narrow and broad conceptions of accountability and combines them to form the accountability pyramid.

The accountability pyramid combines all the key elements of the various definitions of accountability to facilitate the process of achieving, controlling, and governing accountability process by defining how accountability works, and defining what controls and governs the accountability process through reordering the priorities of the governance elements. Consequently, the use of the ‘Accountability Pyramid’ draws the road map to the actor in applying the accountability process. As presented in Figure 2.1, The accountability pyramid incorporates three elements of the accountability process: *the actor*/accountable person, *the forum*/different stakeholders, and the *task/objectives*. The actor is “accountable” in relation to performing a task and her/his accountability to the forum works through transparency and responsiveness in relation to the tasks to different stakeholders and he/she ultimately faces consequences – whether negative or positive – for his/her actions. An actor is a person who provides an account of what he is entrusted to do (the task) to the forum. This process consists of three sides: the first side, what is the expected task of the actor, what governs and organise this process, and how does the actor’s and the forum relationship organise.

Figure 2. 1 The accountability pyramid (based on the literature review)



Regarding the task there are three main actions associated with the task, first, there should be objectives agreed upon by all stakeholders then the actor should be transparent regarding these objectives and responsiveness to any comments enquiries and suggestion associated with these objectives. This will achieve accountability by objectives which is to be transparent and

responsive to different stakeholder regarding the agreed upon objectives not based on the power of the different stakeholder which contribute to reduce the unbalance power between different stakeholders which will contribute in achieving fair accountability to all stakeholders and decrease marginalisation to unpowerful stakeholders.

The actor is accountable from three different standpoints: self-accountability (interest, norms, and experiences), accountable to interested stakeholders (government, individuals, and groups), and accountable to the law, regulations, and procedures. These elements exert a pressure on the actor's behaviour which govern and organise the actor transparency and responsiveness to the agreed upon objectives. Finally, the forum divided into two group the forum that the actor needs to follow his/her order whether manager, court, parliament, and government or the forum who is the actor need to render an account and this can be citizens, manager, court, parliament etc. this forum has various possible relationships to the actor – formal/vertical, informal/horizontal, or both (diagonal). The nature of the relationship contributes by ordering the priorities of the different stakeholders and who has the actor priority to render an account to.

Reflecting on this, the actors are governed by their experiences, values, ethics, rules and regulations, and other stakeholders (e.g., managers, parliament, the court, citizens). The actor's accountability is also limited to the accountability framework which is to be transparent and responsive to the stakeholders regarding achieving the public institution objectives. These objectives are formulated by all stakeholders. Consequently, despite the existence of a relationship (formal, informal, or diagonal) between the actor and the stakeholders – as represented by transparency and responsiveness to them – limiting the actor's responsibility to be transparent and responsive to the agreed objectives will decrease the actor ability to favour one stakeholder over another.

The current research utilises the 'accountability pyramid' as a frame to investigate HEI accountability. Thus, the study uses the aspect that governs the actors/forum relationship (whether it was formal or informal) to determine the participants of the research - actors (managers, staff, and academics), forum (government, students, and their parents). Further, the study analyses the related regulations, reports, and strategies. Moreover, the current research focuses on the accountability dimensions of transparency and responsiveness to the agreed objectives.

2.2.5 Problems with the current state of accountability

The accountability problem begins with the idea that agents have the bureaucratic power to influence the outcomes of the public institutions (Schillemans & Busuioc, 2015). Therefore, scholars investigate the power of accountability to control the actor and ensure the attainment of public objectives. In the literature, the framing of public accountability is described by scholars as “problematic” and “deficient” (Flinders, 2014). This deficit is due to insufficient vertical accountability mechanisms (Schillemans, 2011). However, while scholars have designed new accountability frameworks to resolve this issue, their attempts have ultimately been more problematic (Flinders, 2014). For instance, the accountability process is problematic, but no studies have defined the problems or the deficits in each stage of the accountability process (Brandsma & Schillemans, 2012). In addition, quantitative research focuses on the implementation of accountability policies at the information and consequences stages, with little quantitative research on the debating stage (Brandsma & Schillemans, 2012). Moreover, the quantitative research tends to focus on actors who are authorities – such as those at the manager level – and neglects the accountable actors at other levels (Brandsma & Schillemans, 2012; Romzek *et al.*, 2012), where the actor has less autonomy than expected (Schillemans & Busuioc, 2015). Therefore, this qualitative research explores the views of different stakeholders and various accountability levels to gain deeper insights.

While transparency and responsiveness are the core elements of the accountability process, the literature shows that transparency alone is an insufficient mechanism (Roberts, 2009; Messner, 2009; Halachmi & Greiling, 2013). However, the literature does not emphasise responsiveness or its role in clarifying and meeting public needs and demands (Halachmi & Greiling, 2013; Painter-Morland, 2006). Therefore, the current research combines the concepts of transparency and responsiveness to replicate the key mechanism in the accountability process. Regarding the obligatory nature of accountability, little attention has been paid to the informal accountability of organisations, even though this can be as or more effective than formal accountability (Romzek *et al.*, 2012; Schillemans, 2015). Therefore, the current research focuses on both formal and informal practices for a deeper understanding of the interactions between the actor and the public and to better understand accountability outcomes and the ability to calibrate accountability to the requirements of the tasks.

Therefore, this study will investigate all stages of the accountability process, focusing on the core of the process, namely the transparency and responsiveness techniques used by HEIs in their relationships with stakeholders for formal and informal accountability. It will examine

how these techniques are applied, the motives and drivers of their implementation, how these techniques could be improved, and the obstacles to that improvement.

The next section examines the literature that, first, calls for the improvement of the accountability system and, second, suggests a more emancipatory or progressive form of accountability. However, these studies are mainly theoretical with few empirical assessments of the likelihood of the suggestions being implemented. This study will present an empirical assessment of the potential of these suggestions.

2.2.6 Linking accountability and emancipation

Previous studies have criticised the status quo of accountability and suggested possible improvements. The following study utilises critical theory and the emancipatory approach, as this approach envisions a better way and seeks to articulate how to achieve the vision.

Dillard and Vinnari (2019) criticise the current status of accountability and point to its problematic relationship with accounting. First, accountability is limited and conservative because it depends on an accounting system that is designed to disclose financial information to protect the interests and needs of capital providers – and, one might add, corporations. Second, considering accountability a panacea hinders any serious attempt to develop other solutions for the problems and obscures positive changes. Finally, the over-emphasis on accounting (especially when seen as conventional accounting) as a basis for accountability may dissuade future research that focuses on accountability as a basis for accounting.

Dillard and Vinnari (2019) argue that, to increase social and environmental accountability, the design of the conventional accounting system must be changed to emancipate it from the requirement to serve the dominant stakeholders (e.g., the government and owners of corporations). Moreover, disclosure and transparency in the accounting system are not sufficient because the system has been designed to generate financial information that serves the needs of a constrained stakeholder set. Therefore, researchers have proposed that the accounting system should be redeveloped to reflect a new definition of accountability that accommodates the needs of stakeholders with differing and even contradictory interests. This is “critical dialogical accountability”, which means being accountable to and identifying with different stakeholders and thus recognising their multiple information needs by communicating with them to develop a foundation for the accountability system. The redesigned accounting system should meet the demands of each group of stakeholders. Therefore, this study explores ICTs as a potential means of achieving critical dialogical

accountability. As Dillard and Vinnari (2019, p. 18) elaborate “we begin by outlining an alternative accountability process, critical dialogic accountability, predicated on ideas emerging from agonistic pluralism and critical dialogic accounting. Critical dialogic accountability takes as its starting point the rights and responsibilities of the constellation of constituencies, human or non-human, affected by an account provider’s actions in contrast to stakeholder engagements, which are initiated by the party being held accountable. In this process, responsibility networks coalescing around shared issues formulate salient sets of criteria that feed into the accountability system for evaluating the actions of the account provider. Accounting, disclosure and transparency are necessary, though not sufficient, components of such an accountability process. The accounting systems are neither independent of, nor do they dictate to, the accountability systems but are designed to address the information requirements of the accountability systems.”

Another facilitator of better accountability is organisational learning. According to Greiling and Halachmi (2013), conventional accounting is recursive and costly, and performance measures are extreme, and they impair performance. The authors indicate that while much attention is paid to conventional accountability, little is given to accountability in terms of organisational learning. Greiling and Halachmi (2013) suggest that transforming short-term accountability disclosure into dynamic accountability will increase public organisations’ responsiveness and effectiveness. The authors argue that dynamic accountability uses lessons learned from accumulative experience and other sources of knowledge to permanently enhance an organisation’s performance. In addition, organisations must open dialogues with their stakeholders to enhance learning and identify the differences between formal and informal accountability. The informal process may work as a verification of the formal process, and Greiling and Halachmi (2013) note that citizens seek to inform themselves directly through the informal channels of public agencies because they often do not trust politicians.

Another study linking accounting to the public good is that of Chatzivgeri *et al.* (2019), which investigated the UK’s implementation of Chapter 10 of the EU directive that requires companies to be transparent about their government payments (e.g. taxes, fees, and licenses) which may be considered government revenues. To explore the temporal development and various interpretations of Chapter 10, the authors conducted a content analysis and interviews, including with a Queen’s Counsel. They found that a review of the law provides an opportunity to improve it. They point out that the ostensible position on transparency aims to

empower citizens to question the government's use of these revenues. Furthermore, on the practical side, they found that some interpretations of the law conflicted with its spirit, which may lead to contradictions of the main aim of the law in practice. The researchers see transparency and accountability in practice as a mix of the emancipatory and regressive, e.g. the legislation is ostensibly progressive but, in practice, is often regressive.

These examples point to the importance of developing and improving accountability. They also highlight the possibility that the process could be further developed by rendering it more emancipatory, leading to more progressive outcomes for progressive interests, identities, projects and issues (Gallhofer *et al.*, 2015; Gallhofer & Haslam, 2017).

2.2.7 Summary of contributions to the literature on the accountability process and concept

The literature defines accountability from various points of view. Many studies see accountability as a relationship between an actor and a forum or as a process governed by moral standards. Different scholars focus on particular elements of accountability and treat these individual aspects as representing the entire concept. This study delineates a model that combines all the key accountability elements into an accountability pyramid.

Moreover, previous studies have focused on transparency as an important element of accountability – or they have used transparency and accountability as synonyms, overlooking the problem of acquiring information for those without the ability to question and comment on it. The government should interact with citizens and respond to their feedback because responsiveness is as important to the accountability process as transparency. Moreover, most studies have investigated the lack of transparency without examining the main barriers to transparency or suggesting methods to improve the current state. Furthermore, few studies have stated that responsiveness is important. There is little indication of the extent to which public institutions ensure responsiveness in the accountability process or what methods they recommend that encourage public institutions to use it. Therefore, this study will investigate transparency and responsiveness to explore what prevents the process from evolving and what methods could improve it. Furthermore, as most studies focus on formal accountability and neglect the informal, this study will investigate both forms to provide a more comprehensive picture.

Current research utilises an accountability frame that define the acts the actor performs with regard to her/his accountability which encompass transparency and responsiveness for the

agreed objectives. Therefore, the current study focuses on the needs and interests of all stakeholders to synthesise the goals.

The next section discusses HEI accountability.

2.3 Literature on accountability and transparency in higher education institutions

Non-profit institutions' accountability may be located into four categories; financial, governance, performance, and mission (Alnoor, 2016). Since the non-profit organisation is aiming to achieving public good then it is important to discuss with different stakeholders the institutions' goals (Alnoor, 2016).

The next section discusses the literature on HEI accountability in-depth.

2.3.1 Concept, function, and shape of accountability in higher education institutions

Lahey and Griffith (2002, p. 529) state that, "In an age of increasing consumerism, one thing is certain: higher education will be closely watched, evaluated, and criticized by more people and from more quarters in the future than at any other time in its history". Consequently, HE accountability is expected to increase, although its character in practice risks narrowing to a focus on basic economic criteria. The level and type of accountability in HEIs in the United States have changed from simple accountability to the government and accrediting groups to accountability to a wide range of parties, including political organisations, non-educational agencies, the media, and citizens (Lahey & Griffith, 2002). Despite similarities between accountability in higher education and other agencies (Kai 2009), issues such as university interdependence, quality assurance, and government interventions must be considered. Kai (2009) describes higher education accountability as multi-dimensional, classified according to level, responsibility, function, and orientation. These classifications can then each be divided into institutional and system, internal and external, academic and administration, and neoliberal and democratic accountability.

Kai (2009) sees the motivation for accountability in HEIs in what he calls practical and theoretical concerns. The practical motive is to answer questions from the government and society about the fairness of financial resource allocation, to respond to students' demands, and to show that their academic research is contributing to national development. The theoretical motive has two aspects. The first is neoliberal, as the government gives public agencies the autonomy to run their activities and uses accountability as a tool of control (Kai 2009). The second aspect is public reform of new public management (NPM), with the

government managing its agencies via decentralisation and a market orientation and using evaluation as a control mechanism (Kai, 2009; Sulkowski, 2016).

For universities, accountability is oversight, a monitoring and control mechanism. Hence, an accountability concept that increases democracy, control, and fairness could help public universities to overcome the challenges of autonomy, diversify their sources of funding, and increase the quality of their research and education (Sulkowski, 2016). A lack of accountability can undermine public trust (Coy & Pratt, 1998). At the same time, the public has a right regarding accessing universities' information, and public interest in annual reports has been articulated in terms consistent with a panopticon principle, with students determining whether their fees are fair and academics monitoring the fairness of resource allocation between the faculties (Coy & Pratt, 1998). Consistent with this reasoning, accountants should prioritise the public interest in implementing and setting accounting standards. Nurunnabi (2018) asserts that macro factors such as poor planning implementation, government leniency, and corruption are major but also an ambiguous regulatory framework are contributors to the failure of HEI growth.

Reflecting on the literature, the first function of accountability in HEIs is to control the authorities. This is especially important during a financial crisis (Sulkowski, 2016) because it limits fraud and enhances institutions' legitimacy. The second function is to make institutions subject to external auditing (Huisman & Currie, 2004). The third function is to report universities' actions and the standards they meet (Huisman & Currie, 2004). Implementing this function can encourage universities to provide professional training for students and academics in responding to social change (Sandu *et al.*, 2014). Sandu *et al.* (2014) focus on the role of students and academics in encouraging universities to use professional training to respond to social changes. Students should be considered partners in HEIs and active members in the education process. Academics should be considered in the learning process as leaders and trainers, developing excellence in student innovation and critical thinking (Sandu *et al.*, 2014).

Citizens can also contribute to enhancing accountability. Here, the relationship between universities and societies may be seen as a social contract, which may change in response to changes in norms and values (Zumeta, 2011). Accountability is a continuous process of transferring knowledge to the public and creating new fields, materials, processes, and ways of thinking. Accountability in universities should go beyond following legislative regulations

to educate the citizens, who have oversight of the legislators (Zumeta, 2011). Coy and Pratt (1998), Kai (2009), and Sulkowski (2016) all describe the accountability process of HEIs, but scarcely determine the effectiveness of this process or how it should be implemented. For some commentators, effective accountability can be achieved via procedures such as professional training for students and academics, the fostering of students' roles as partners, and the education of citizens to recognise their important role in the process (Sandu *et al.*, 2014; Zumeta, 2011).

Previous studies have highlighted the importance of accountability in HEIs (Huisman & Currie, 2004; Sandu *et al.*, 2014; Sulkowski, 2016; Huisman, 2018), but they have not explored the barriers to HEI accountability or recommended methods for improvement. Therefore, this study explores the current state of accountability in HEIs and recommends methods for overcoming the existing problems.

2.3.2 Accountability problems in higher education institutions

Previous studies have identified a range of accountability problems in educational institutions.

- 1- Governments enhance universities' performance by promoting their autonomy and governing them via institutional accountability and evaluation of their activities. However, Capano (2010) found that the evaluation process does not have any impact on the universities' performance. Rather, his systematic review for the period of 1989 to 2007 found that universities have weak financial and managerial accountability.
- 2- Higher education policies have failed to facilitate accountability because procedures are roughly shaped and there is no enforcement tool for these policies (Huisman & Currie, 2004). The authors found that the lack of reviews of higher education regulations makes it difficult to implement accountability with its complex procedures.
- 3- Speziale (2012) concludes that the primary obstacle to accountability at the University of Bologna is the university's traditional culture, which makes it difficult to implement changes and contributes to the institution's weak governance system, its lack of clear authority, and the weak relationship between budgeting and planning.

The main question is then, if there is a problem in the current accountability system, what legitimises it and what is hindering change? Studies have identified accountability problems,

but they have not answered these questions and have made few suggestions for overcoming these problems (Huisman & Currie, 2004; Sandu *et al.*, 2014; Zumeta, 2011).

2.3.3 Higher education institution stakeholders

The definition of “stakeholder” is broad and varied. According to Freeman (1984), a stakeholder is any individual or group that has influence over the achievements of an institution. The literature provides different ways of identifying higher education stakeholders. The definition of a stakeholder depends on the characteristics of their influence, their level of interest, their benefit to the organisation, and their commitment (Karim & Taqi, 2013). Definitions can be extended to include shareholders, funders, suppliers, labourers, and society (Karim and Taqi, 2013). HEI stakeholders can be classified as internal or external (Burrows, 1999; Watson, 2012; de la Torre *et al.*, 2019). The internal stakeholders include managers, academics, employees, and students (Duderstadt, 2001; Jongbloed *et al.*, 2008). The external stakeholders include the government as the policymaker, for-profit and non-profit institutions that employ the graduates and require academic training for their staff, parents, former students, and media (Duderstadt, 2001; Jongbloed *et al.*, 2008; Perez-Esparrells & Torre, 2013). The current research focuses on both internal and external stakeholders to ensure a broad perspective and a comprehensive view of the needs and roles of stakeholders in the higher education sector.

The literature focuses primarily on two groups – namely, students and employers: and often where employers provide a service and students are customers, who express their satisfaction via feedback (Cardoso, 2012). The representation of the student as a customer simplifies their role. This is quite different from looking at students as the main institutional actor who is actively engaged in the education process (Cardoso & dos Santos, 2011). The government’s role is to guide the universities in their own best interests, through financial incentives and by delegating some of their responsibilities to other oversight agencies and specific committees and members of the university boards (Beerkens & Udam, 2017). Regarding the parent who is interested in the level and type of education provided to the students (Arshad, 2016), their engagement includes supervising and assisting their children with their studies, discussing their problems and issues with them, communicating with teachers, obtaining feedback on their children’s performance level, and communicating with the educational institution through meetings, conferences, and courses conducted by the HEI (Arshad, 2016). The parents’ engagement contributes to enhancing institutional readiness and student confidence, achievement, and social skills (Arshad, 2016).

Previous studies have included extensive discussions about who the priority stakeholders may be (Karim & Taqi, 2013). However, it has been argued that no single group of stakeholders takes explicit priority over another (Karim & Taqi, 2013). The universities prioritise different stakeholders according to their level of power, paying closer attention to some stakeholders than to others (de la Torre *et al.*, 2019) and leaving some neglected. Previous studies have taken various approaches to their investigations of HEI stakeholders. Some have applied stakeholder theory to the HEI context (Chapleo & Simms, 2010), while others have sought to identify the value of different stakeholders to the higher education sector (Mainardes *et al.*, 2013). However, while previous studies have focused on the relationships between stakeholders and the HEIs, they have neglected the role of stakeholders in the pursuit of the HEIs' general goals (de la Torre *et al.*, 2019). Furthermore, they have not tended to focus on the role of students' parents as monitors and influencers of the students' achievements. Consequently, the current study focuses on the involvement of parents in HEI accountability where in Jordanian culture families have an important and influential role in individual life (Antoun 2000).

In any sector, stakeholder engagement in the designing and implementing of regulations strengthens accountability and enhances effectiveness by strengthening the role of expertise and the separation of the policymakers and those who implement the policies (Beerkens & Udam, 2017). Furthermore, stakeholders provide extended feedback on the institution's actions, and the institution meets its accountability responsibilities by responding to this feedback (Bovens *et al.*, 2008). In addition, the communication between stakeholders increases mutual understanding, which provides a sense of fairness and legitimises the institution (Beerkens & Udam, 2017). However, Cerna (2014, p. 26) argues that, "education systems suffer from asymmetries of information and power". This means that some stakeholders have more information and power than others, which undermines justice and gives them advantage over others. Therefore, the study seeks to focus on defining the goals of higher education from the point of view of various stakeholders and reflecting thereon and linking accountability to them.

The next section will discuss the HEI objectives.

2.3.4 Accountability of higher education institutions, by objectives

Mulgan (2002) criticises public institution objectives (goals) that are contestable and not specific (imprecise) and recommends involving the public at various stages of the decision-

making process and at high, medium, and low levels of management in the public sector. When public institutions have clear goals, it is easier to hold the institutions accountable for the results of their efforts (Mulgan, 2002). Consequently, as a part of the public sector, universities should be precise and clear about their goals. Countries around the world tend to pursue the same higher education goals, including quality, efficiency, transparency, autonomy, effectiveness, and accessibility (Bakker, 2007). The literature highlights that the main HEI goals concern teaching quality, research output, and socio-economic involvement (de la Torre *et al.*, 2019; Hewitt-Dundas, 2012). In developing countries, HE is considered as a main force for development (Bunoti, 2011) yet, there are discrepancies between developing countries HE goals and the achievements of these goals (Salmi, 1992). The current research focuses on the goals highlighted by the research participants in Jordan in relation to the universities goals, postulating the significance of the relationship between these.

The importance of HE stems from its benefits for individuals in enhancing their social and financial status, as well as its contribution to developing the economy and wider society (Marginson, 2011; Kyllonen, 2012). Higher education contributes to the sustainable economic development (Marginson, 2011) and reduces the unemployment rate (Marginson, 2011) by producing graduates who meet market demand and requirements (Domask, 2007). Another important purpose of higher education is the contribution to enhancing professional skills and promoting scientific and technological invention (Matovu, 2018), and accomplishing the learning requirements that address the sustainable needs of society (Numbers, 2013). Higher education also enhances the students' knowledge, skills, and awareness (Cortese, 2003). The existence of the academic institutions and their members being the conscience and critic of society, challenges society and strives to arrive at a better place (Coy and Pratt, 1998).

Different universities' stakeholders have different needs, as described by Kearns (1998). For example, students demand quality teaching to ensure their future careers and joyful campus experiences, Moreover, students seek engagement in their universities' decisions; for instance, they want their universities to foster interdisciplinary curricula that enhance their future career opportunities (Kearns, 1998; Domask, 2007). Academics consider it a high priority to provide students with experience (Domask, 2007). Former students want universities to enhance their reputations to preserve the value of their degrees (Kearns, 1998). Politicians require assurance that universities are pursuing the public good, such as benefiting the economy (Kearns, 1998). Donors demand evidence that their funds are being spent according to their agendas. Academics want to preserve their independence (Kearns, 1998). Parents ask for teaching

commitment (Kearns, 1998). The formulation of higher education goals requires high-level management to consider all stakeholders' demands (Kotler and Murphy, 1981).

The purpose of HEI accountability is to ensure that the institutions are operating in pursuit of the public interest (Lane *et al.*, 2018). The government gave universities greater autonomy with greater accountability for their performance outcomes (Austin & Jones, 2018). However, higher education is monitored by the government through performance reports, which leads to questions about the basis and types of the performance measures for HEIs (Huisman & Ghent, 2018). Cameron (2004) considers the institution's goals to be the basis for the performance measures applied in the accountability process, with annual and performance reports prepared in relation to these objectives. Behn (2003) cites the goals as the basis of the performance measurements, arguing that performance measures contribute to achieving the eight strategic goals of performance evaluation, control subordinates, determine the budget allocations, employee motivation, promotion of the institution's reputation, celebration of success, learning from feedback, and improvements to institutional performance. Behn (2003) argues that it is difficult to produce performance measures for all goals, thus performance measures must be set for each goal separately to ensure its achievement. Therefore, HEI accountability should be guided by sound educational practices to achieve the expected educational results (Møller, 2008).

Higher education has multiple goals, and the different forms of accountability must be combined to ensure they are achieved (Hooge *et al.*, 2012). Studies have explored different types of higher education accountability. For instance, Cerna (2014) classifies educational accountability as either vertical or horizontal, where vertical accountability (assuming hierarchal relationships) represents the commitment to laws and regulations to preserve the quality of education. Horizontal accountability from academics and their institutions can provide insights of multiple stakeholders into the quality of the education and activities (e.g., educational processes, implementation, decision-making; Cerna, 2014). Brown (2018) indicates that higher education accountability is a means of building trust between different stakeholders that can be considered "reciprocal control". He mentions three forms: academic accountability, which ensures the quality and independence of the education and research; state or regulation accountability; and accountability to "the market", or the user of the higher education services. Dill (1999) explored academic accountability in HEIs and its role in enhancing education quality. He defines several elements of academic accountability that contribute to enhancing education quality, such as academic performance measurements to

ensure that academics are meeting targets, encouragement of knowledge transfer between academics, and the empirical application of knowledge to enhance the process of teaching and learning.

As discussed in this and previous sections, the current research investigates the dominant practices in HEI accountability that are required to achieve the institutions' primary goals (objectives) for teaching, research, and social engagement (responsibility). In addition, it will consider the ability of HEI accountability to achieve these three goals (accountability by objectives).

2.3.5 Rationale for investigating accountability in higher education institutions

The rationale for investigating HEI accountability arose from several findings.

- 1- There is an increased interest in understanding HEI accountability and governance policies, rather than investigating the effects of these procedures on institutions (Conner & Rabovsky, 2011). Therefore, this study will investigate the current accountability regulations and the potential form of future regulation.
- 2- Schmidt and Günther (2016) in their systematic literature review of 236 papers published between 1980 and 2014 on accounting in higher education revealed the importance of the demand of accountability by different stakeholders and yet this topic has hardly investigated development areas. Also, they indicate that much research use descriptive methods to reflect on topic such as accountability, governance, and general management accounting in HE. This study will fill the gap in the literature by critically exploring HEI accountability in a developing country (Jordan), exploring the status quo and identifying the obstacles that hinder attempts to improve accountability.
- 3- The government uses auditing and accountability to pursue a neoliberal agenda, even though this sometimes leads to fraudulent acts (Shore & Wright, 2004). Therefore, this study explores the effectiveness of using ICTs in the HEI accountability process and whether this could help to decrease fraud and enhance accountability.
- 4- Jordan adopts neoliberalism in the public reform, which comprised public institutions' privatisation, reducing government expenditures, minimising government's role, cancelling subsidies and lowering tariffs to enhance free market trade off (Abu-Hamdi, 2017). Globally, the neoliberalism agenda has progressive and regressive dimensions. On the one hand utilising ICTs in schools to redesign school regulation and control techniques and change it from disciplinary techniques to self-regulated (Egea, 2014).

This technology development will achieve efficiency in the accountability process. On the other hand, neoliberalism may be viewed as a repressive technique that shifts education from its genuine and equitable purpose to more market orientation (Ambrosio, 2013). Therefore, current study seeks to investigate HEI accountability in Jordan under the umbrella of Jordan neoliberalism.

2.3.6 The role of technology in accountability in higher education institutions

The COVID-19 pandemic has had a catastrophic impact on societies and institutions around the world, including HEIs (Blankenberger & Williams, 2020). This pandemic forced universities to move online and rely on ICTs. The growth of internet technologies that facilitate oversight of HEIs – and almost all institutions – has meant that different parties are demanding more information, justifications, and responses to their needs. Therefore, there is an important role for ICTs in HEI accountability, including the following:

- 1- Reporting information on the internet has a positive effect on HEIs. For instance, disclosing the results of mandatory examinations in the media has a positive effect on education, as it increases student enrolment. As a result of this, employment opportunities also increase (Rezende, 2010).
- 2- ICTs can bring together different perspectives. Bogue and Hall (2012) found that it is difficult to develop a reliable accountability system in HEIs because of a lack of agreement between different stakeholders about the mission and purposes of higher education: is it to transform knowledge, to prepare students for future jobs, or to ensure freedom and protect democracy (or all of these and more perhaps)?
- 3- The diffusion of diverse information to different users in HEIs can increase public trust, which in turn increases the HEIs' value (Jongbloed *et al.*, 2018).

This study will investigate how different stakeholders perceive the status quo of HEI formal and informal accountability and the ICTs' role in this, as well as the role that ICTs will play in changing the form of accountability in the future.

The next section discusses the use of ICTs in HEI accountability processes.

2.4 Literature on accountability, transparency, and technology

“One of the Net's really significant impacts is that it can change social interaction and enable certain types of community, including in helping modify the fabric of communal practices” (Gallhofer *et al.* 2006, p. 684). This suggests a positive potential for social transformation. The current study seeks to improve HEI accountability; therefore, it investigates ICTs' role in

enhancing accountability. Lyrio *et al.* (2018) analysed 30 years of literature on transparency and accountability and their relationship to public sector corruption. The authors conclude that more transparency leads to more accountability and public sector corruption is thus reduced. They argue that public accountability needs society's participation in controlling public sector actions to reduce corruption. Such involvement could be supported by internet technologies, thus ICTs can bring together the government and citizens. In addition, Lyrio *et al.* (2018) indicate that the relationship between internet technologies and accountability can enhance transparency, but this relationship needs more investigation.

Traditional communication through the media is designed to be one-way, without mutual interaction between the public agency and the stakeholder, while social media fosters interactions between all participants (Bertot *et al.*, 2012). Thus, public agencies use ICTs as a means of informing their stakeholders about their conduct and to inquire about public demands and needs. At the same time, stakeholders may use ICTs to ask questions reflecting their demands and to post judgements of the agencies' actions.

2.4.1 Rationale for investigating the use of technology in accountability

ICTs play a role in promoting government transparency and responsiveness. This could be enhanced by building ICT platforms that operate as communication tools for government and citizens and empower citizens to monitor government actions (Bertot *et al.*, 2012). Thus, it allows democratic participation between governments and citizens and encourages citizens to provide innovative ideas to the government (Bertot *et al.*, 2012). However, this focusses only on transparency and openness and neglects the responsiveness aspect of accountability. Moreover, it does not assess the value of transparency or openness via ICTs from the citizens' perspective. Studies have analysed documents, projects, reports, and websites, without interviewing citizens or public officials at different levels or providing analysis about the role of ICTs in legitimising the status quo. Another aspect that has been neglected in the literature is that although ICTs can increase accountability, the accountability problems may remain the same because ICTs may only maintain or enhance the current state (Stamati *et al.*, 2015). Consequently, this study seeks to provide up-to-date empirical evidence of the relationship between ICTs and accountability.

Stamati *et al.* (2015) discuss the ability of social media to facilitate the openness (communicability, interactive visibility, collaboration, and anonymity) and accountability of the government. The authors conducted interviews with top managers, policymakers, and

stakeholders to discuss five initiatives (clarity, open online consultation, geospatial information systems, and online entrepreneurship to which anyone can add ideas and secure online information and services). They point out that few studies have analysed the implications of social media for policy and practice. The authors call for future cross-country research and interviews with citizens to enrich understanding and enhance the validity of their findings. In addition, Bonsón *et al.* (2012) recommend further studies in different geographical areas and emphasise the need to explore the substantive impact on the public sector of citizens' use of social media.

ICTs can lead to different results in different cultures and nations, which may be due at least partly to employees and citizens refusing to use these technologies (Bertot *et al.*, 2010). Furthermore, studies have described transparency in relation to ICTs in theoretically abstract terms, and there has been little verifiable assessment through empirical research (Bertot *et al.*, 2010). Therefore, this study will investigate the use of ICTs for accountability and transparency by HEIs in Jordan, a context facing radical political, economic, and cultural change. Understanding the government's use of ICTs in accountability and seeking improvements to this will help to enhance accountability. Moreover, this study will include interviews with citizens to produce a verifiable assessment of transparency and responsiveness and ICTs.

“Current studies on social media in higher education focus on how to use social media to enhance the areas of learning, teaching, enrolment, marketing, and library services” (Agostino & Arnaboldi, 2017, p. 317). However, research has typically neglected the important role of social media in enhancing HEI accountability, focusing instead on the use of social media for teaching and learning, research, and administrative services (Agostino & Arnaboldi, 2017; Sobaih *et al.*, 2016).

However, social media are a flexible and multi-dimensional tool that can contribute to organisational processes. They can be used for monitoring and assessment, but it seems that scholars have focused only on the use of social media for interaction and communication, rather than for gathering immediate feedback to enhance future strategies and plans.

Jacobs and Schillemans (2016) classify mass media intervention in the accountability process into four typologies that may occur in the information and consequences phases: first, a spark incites fora to cover certain topics; second, the media works as a forum to ask questions and investigate and report activities conducted by public institutions; third, the media sometimes

amplifies the formal accountability process and its effects; and fourth, media coverage may lead to a formal accountability process. This study investigates the various uses of social media and ICTs in HEIs to promote accountability by enhancing transparency and responsiveness. This reflects the important role of social media and ICTs in improving both informal and formal accountability.

2.4.2 Benefits of using technology in the accountability process

The governmental use of ICTs as a transparency tool reduces the cost of storing and reporting information and empowers citizens to engage in real-time auditing of public agency actions, which increases trust (Halachmi & Greiling, 2013). In addition, the use of Web 2.0 and social media enhances the transparency of EU local governments, though its use for promoting corporate dialogue and e-participation remains in the early stages (Bonsón *et al.*, 2012; Pina *et al.*, 2007).

Social media can reduce the distance between customers and organisations, such as when organisations use monitoring systems for real-time detection of customers to gather information and use it to reshape organisational actions (Agostino & Sidorova, 2017). In addition, social media reshapes accountability; in the travel sector, for instance, organisations ranked on TripAdvisor have the power to shift from vertical to lateral accountability in response to citizens' evaluations, which increases competition and leads to better performance (Scott & Orlikowski, 2012). Organisations and employees are increasingly open to social media as a means of transparency and for sharing decision-making with the public. Social media intranet can also help employees to communicate and pool their expertise (Murthy, 2015). However, the benefits of social media go beyond sharing information, enabling the collection and analysis of the information, which can then contribute to changing decision-making processes by allowing organisations to better understand their customers' needs (Arnaboldi *et al.*, 2017).

Internet technologies enhance transparency in public agencies by enabling the dissemination of information at different agency levels and bringing together the perspectives of officials and citizens, thereby enhancing officials' responsiveness to citizens' needs (Mcivor *et al.*, 2002). However, Mcivor *et al.* (2002) ignore citizens' perspectives about the institutions and their use of ICTs and expectations for the future use of these technologies.

2.4.3 Barriers to and challenges of using technology in the accountability process

Social media and ICTs, as flexible and multi-dimensional tools, may also be used to achieve hidden or unanticipated goals that contrast with the declared objectives. This may give rise to significant issues. For example, Manetti and Bellucci (2016) investigated the interactions between organisations and stakeholders over social media about environmental and social reporting. The authors conducted a content analysis of organisations' social media interactions with their stakeholders and found that interaction is minimal, with organisations rarely responding to stakeholders' comments. Even where social media are ostensibly the main instrument, organisations use them only to promote their activities and legitimise their existence.

Another problem with social media is many public officials' refusal to use ICTs (Murthy, 2015; Treem, 2015; Jaeger & Matteson, 2009). When an employee posts questionable content about the organisation on social media, this may attract negative attention to the organisation, which may affect the job status and security of that employee. Scholars have focused on how employees perceive the use of social media as an accountability tool and neglected to analyse how these views are affected by the employee's position (Murthy, 2015; Treem, 2015; Jaeger & Matteson, 2009). Moreover, scholars have overlooked how clients perceive accountability over social media and how technologies can enhance the accountability process. Furthermore, they have not investigated whether other factors may enable or hinder the use of social media and other ICTs as an accountability tool (Murthy, 2015; Treem, 2015; Jaeger & Matteson, 2009). For instance, ineffectiveness of ICTs may affect their role in the accountability process.

Al-Soud and Nakata (2010) conducted a quantitative investigation of the effectiveness of Jordanian governmental websites to explore whether they were meeting citizens' needs and expectations and identify any limitations affecting their effectiveness and efficiency. The authors found that the Jordanian e-government primarily provides minimal information in response to citizens' needs. Moreover, the websites lack readiness and functionality. The scholars recommend the use of unified criteria for all public institutions' websites to eliminate citizens' confusion.

Another challenge for the use of ICTs in the accountability process is that few organisations rely on ICTs to interact with their clients. For example, Bellucci and Manetti (2017) investigated how US charitable foundations used Facebook to engage with their stakeholders and create a kind of dialogic accounting. They found that non-profit organisations primarily

used Facebook as a marketing tool to raise money. In addition, only 59 of 100 organisations had a Facebook page, and few relied on the platform to engage with their stakeholders or collect data. The authors note that few of the organisations that did use social media relied on them to interact with their clients; thus, most were missing the opportunity to improve their accountability processes. Moreover, social media and ICTs have different purposes, with multiple benefits and challenges, and no one can deny their use is growing worldwide. Therefore, this investigation of the role of ICTs in the accountability process is very worthwhile because it responds to an urgent need. This study will investigate the current typology of the accountability process conducted in HEIs. In addition, it will examine how ICTs may reshape the accountability process to overcome the challenges hindering this new form of accountability.

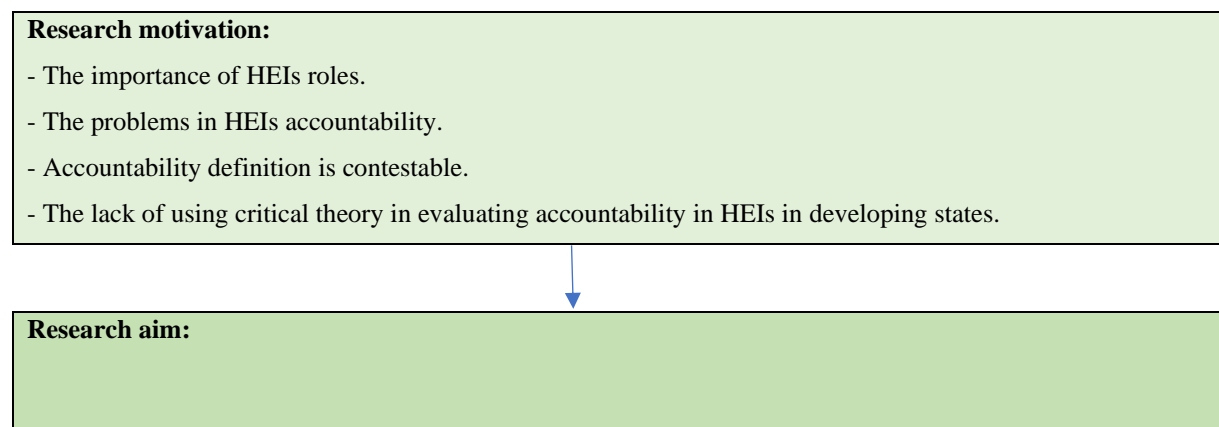
2.4.4 Summary of the contribution to the literature regarding use of technology in the accountability process

Although there are clearly benefits to using ICTs in the accountability process, the literature investigating them is minimal (Manetti & Bellucci, 2016; Al-Soud & Nakata, 2010; Bellucci & Manetti, 2017; Justice *et al.*, 2006). This study will explore what is hindering the use of ICTs and how these barriers may be overcome. Studies on the use of ICTs as a transparency tool have given little attention to responsiveness, with correspondingly little empirical assessment, and they have failed to investigate how citizens use and perceive ICTs as an accountability mechanism (Murthy, 2015; Treem, 2015). Moreover, there is little evidence of whether the use of ICTs is formal or informal and what motivates formal and informal use.

2.5 Summary of the chapter

The figure below illustrates the research motivation, aim, main literature review points, gaps, how this research will fulfil them, and research methodology.

Figure 2.2 Literature review gaps summary



This study aims to promote Jordanian HEIs' accountability by applying a critical perspective and an emancipatory approach.



Literature review:	Literature gaps:	Fulfilment of the gaps:
1- Accountability definitions.	1- No clear definition for accountability, lack of studies on the responsiveness side of accountability, and lack of studies which focus on accountability toward the institutions' objectives.	1- Focusing on both accountability dimensions, transparency and responsiveness, focusing on accountability by objectives.
2- Accountability in HEIs from critical lens.	2- Lack of studies that highlighting the problems that hinder HEIs accountability progress and methods to promote it mainly in developing countries.	2- Applying critical emancipatory lens to achieve the aim of this research.
3- Using ICTs in accountability.	3- COVID19 highlights the importance of ICTs in HEIs accountability which are still very unexplored in the literature.	3- Assess the role of ICTs in HEIs accountability.

Chapter 3 Theoretical framework

3.1 Introduction

This chapter provides a detailed overview of critical theory and its development. Critical theory is a primary philosophical foundation of the study of social sciences, including accounting, and it may have a stronger impact on accounting than other relevant theoretical foundations (such as agency theory and stakeholder theory) due to its unique tradition and distinct features. This chapter provide a brief overview of critical thinking and emancipation and discusses the dimensions of the emancipatory approach and the application of critical theory in relation to accounting, accountability, and higher education accountability. It then describes the rationale for the use of this theory in the current research.

3.2 The historical background of critical thinking and emancipation

Socrates advocated for the questioning of all prevailing beliefs, arguing that these should always be subject to rational scrutiny and speculation. This stance later become known as “critical theory” (Bronner 2011). New critical analysis arose between World War I and II (Bronner 2011). Critical theory questions the status quo in practice and its hidden assumptions, insisting that thought must respond to the concern for emancipatory change in relation to any new problem or possibility (Bronner 2011; Gallhofer and Haslam 2003, 2019). Critical theory does not only concern how things are but goes beyond this to what they *should be* and how they might become this (Bronner 2011; Gallhofer and Haslam 2003). Critical theory does not guarantee the change to the society but aims to provide the potentiality for and strive towards progressive change.

There are many sources of critical theory. Immanuel Kant identifies critical thinking as scientific rationality that confronts reality with a libertarian aim. As Hegel considers consciousness to change history, they relied on rational logic to interpret the status quo to fight superstition, enslavement, and exploitation (Bronner 2011). Karl Marx was concerned with consciousness and the impact of alienation. Later prominent representatives Karl Korsch and Georg Lukacs were concerned with the superstructure of society, politics, and culture, highlighting topics considered to form the core of critical theory, such as alienation, reification, and ideology, each of which play a role in the distortion of the individual and its resistance. Korsch and Lukacs provided the framework of the critical project of the Institute of Social Research (Bronner 2011, 2002).

The Frankfurt Institute of Social Research, better known as the Frankfurt School, was founded in 1923 in Germany as an interdisciplinary institute for the critical analysis of modern capitalism. The key members of the school were Max Horkheimer, Leo Lowenthal, Theodor Adorno, Erich Fromm, Herbert Marcuse, and Jurgen Habermas (Laughlin 1987; Bronner 2011, 2002). Horkheimer gathered these thinkers together to build a foundation for a critical theory of society in various artistic, literary, and political disciplines (Bronner 2011, 2002).

Critical theory aims to transform society to become more humane, rational, free, and fair. Laughlin (1987) p. (482) explain this as follows:

“The primary concern of all critical theorists was, and still is, with a historically grounded social theory of the way societies and the institutions which make them up, have emerged and can be understood. Interpretation is never for its own sake but forms part of the important understanding which can allow some desired “transformation” of societies and their institutions so that a “true, free and just life” can be assured”.

Max Horkheimer was convinced that any individual could become alert to conditions of persecution and dependency, and critical theory could provide the knowledge needed for the maturation process – namely, the promotion of enlightenment, independence, and civil liberties (Scherer 2009).

Critical theory is built on the idea that the current state of reality is unsatisfactory and could be better. Critical theory has the ability to change and promote the status quo. Moreover, it is resilient to any change in the context which always leave the door open for more changes (Kincheloe and McLaren 2005). Thus, the change to better status, may be reflected by being more emancipatory or from a theoretical perspective. For this purpose, critical theory used a historical interpretation to transform society and its institutions, based on the methodological aspect of the theory. This critical methodological aspect provide insight into the historical event and provide methods to change the status quo, and this is based on what consider progressive or regressive to the society (Laughlin 1987). Thus, current research provides a historical interpretation and explanatory perspective, moreover it provides methodological ways forward.

Critical theory develops interpretive analyses of social phenomena to critique normative and ethical claims in pursuit of an emancipatory interest (Scherer 2009). While interpretivism and positivism in relative terms accept the current social situation, critical theory reflects upon the status quo from an emancipatory perspective, with a view of changing the circumstances to

create freedom from marginalisation and dependency (Scherer 2009). Critical scientists can be critical translators and, to achieve this, they must give up the role as an observer of events and engage in a participatory role, as in the interpretive approach (Scherer 2009). In the critical approach, scientists do not need to accept the speaker's suggestions, and their legitimacy and credibility can be questioned in a rational discourse in which awareness determines what is true and sound (Scherer 2009). In this way, the current research conducted a content analysis of the university's annual reports and HEI laws and regulations, with a data analysis to verify the interviewees' arguments and interpret the historical state of the university, thereby developing an independent/alternative insight into the interviewees' thoughts and meanings.

Habermas provides various social research models, one of which is related to emancipatory critical reflection and changing the status quo of social systems to reduce dependency and discrimination and enhance collective self-realisation (Scherer 2009; Willmott 1997). Critical analysis questions the status quo and critiques the distribution of power between different social groups. As Habermas (1966, p. 294) states:

‘to discover which (if any) theoretical statements express unchangeable laws of social action and which, though they express relations of dependence because they are ideologically fixed, are in principle subject to change’.

Habermas (1984) points out that rules and regulations in an institution change through communication. Therefore, a central task of philosophical analysis is to analyse the use of language. Consequently, critical social research has been directed toward communicative conditions. With an ultimate goal of creating a free and fair society, researchers have sought to assess the reality and legitimacy of all actions, assertions, and social institutions and roles, promoting discourse that considers every opinion and does not marginalise any group. For this reason, the current study comprises an attempt to understand the status quo in university communications (internal and external, formal and informal) to identify the dominant, dependent, and marginalised groups.

3.3 Dimensions of critical theory (emancipatory approach)

The concept of emancipation arose from Roman law, and this concerned the liberation of the son and his wife from the legal authority of his father's family. This origin is reflected in the contemporary meaning of the concept, which is concerned with freeing people from the control of the authorities (Biesta 2010).

“Emancipation is the process through which individuals and groups become freed from repressive social and ideological conditions, in particular those that place socially unnecessary restrictions upon the development and articulation of human consciousness.”

Alvesson and Willmott (1992 p.432).

The concept of emancipation is similar to that of freedom, but while emancipation is the action of an individual who frees themselves from domination by an authority (Huault *et al.* 2014), freedom is the state of being unconstrained and not necessarily freedom from control by an authority. “Emancipation” also refers to the process of dissolution of power or the replacement of existing values with more comprehensive values through collective action (Gallhofer and Haslam 2003).

The previous concept of emancipation shows the differences between the internal and external forces that impact the emancipation, whether it is to change the external reality structure and events or to change the inner perception of reality (Huault *et al.* 2014). The differences between the change of internal and external reality address the nature of emancipation, whether the emancipation is the outcome of internal force as changing the values and attitudes inside the institutions or it is outcome of external forces as changing the external circumstances and structure (Huault *et al.* 2014).

In relation to emancipation, the assumption is that the social sciences should contribute to freeing people from unnecessary restrictions, customs, ideologies, and power relations, as well as anything else that limits opportunities for autonomy (Alvesson and Willmott 1992). Furthermore, social sciences should explain the actual desires and needs of people (Alvesson and Willmott 1992). Critical theory is a diverse intellectual structure that has three fundamental axes (Geuss 1981):

- It is a form of knowledge that has intellectual content.
- Epistemologically, it is reflective and of the opposite nature to theories used in the natural sciences.
- It may be considered a guide to human activity. As Geuss (1981 p.2) elaborates: (a) the theoretical principles “are aimed at producing enlightenment in the agents who hold them, i.e. at enabling those agents to determine what their true interests are; (b) they are inherently emancipatory, i.e. they free agents from a kind of coercion which is at least partly self-imposed, from self-frustration of conscious human action”.

Emancipation enables us to uncover the hidden story behind the obvious and the apparent; it reveals the mystery of how power operates in society, allowing the people to reveal the real meaning and what will produce change (Biesta 2010; Laughlin 1987). There is a need to understand how power affects your consciousness to be emancipated instead of waiting for someone to emancipate you and reveals what is hidden and shows the current reality. As Biesta (2011 p.51) elaborates: ‘If traditional emancipation starts from the assumption of inequality and sees emancipation as the act through which someone is made equal through an intervention from the outside, Rancière conceives of emancipation as something that people do themselves. To achieve this, they do not have to wait until someone explains their objective condition to them. Emancipation simply means to act on the basis of the presupposition — or “axiom” — of equality. In this sense it is a kind of “testing of equality” (OSP, 45). More than a reversal of the traditional way to understand emancipation — which would still accept as legitimate the formulation of emancipation as a problem sourced in inequality that needs to be overcome — Rancière seems to displace the vocabulary of emancipation and suggests new questions as much as new answers’.

Critical accounting theory is concerned with enhancing awareness of the current situation, developing a notion of better circumstances, and identifying how a transformation to this better state could be brought about (Deegan 2014). On this basis, Gallhofer and Haslam (2003) identify three dimensions: the status quo, understood as problematic; the challenges that hinder its progress; and the method(s) to be used to reach the proposed vision of something better. These three dimensions are in turn appreciated by the critical researcher in a context that reflects the principle of reflexivity which always questions its own position to challenge dogmatism (Gallhofer and Haslam 2003).

3.3.1 Questioning the status quo

According to Deegan (2014), if a person does not reflect upon and question things that they might tend to take for granted as “already known”, their actions may reflect what others want. Once they begin to question and critically understand their own actions, they are becoming emancipated from past constraints. Critical theory has this emancipatory dimension (Bronner 2011). From an Islamic perspective, Islam calls for thinking about and questioning the status quo for the individual to use their free will to make their own decisions, according to their own personal convictions and values. This is expressed in the Holy Quran as follows:

“When it is said to them: “Follow what Allah hath revealed:” They say: “Nay! we shall follow the ways of our fathers.” What if their fathers Were void of wisdom and guidance?”

Holy Quran, Al-Baqara (170), JUZ’ (2).

“When it is said to them: “Come to that which Allah has sent down, and to the Messenger,” they reply: “Sufficient for us is what we have found our fathers upon,” what if their fathers knew nothing and were not guided?”

Holy Quran, Al-Mada (104), JUZ’ (2).

The verses quoted above condemn those who have closed their minds and imitated their fathers, with false beliefs that have no logic or logical origin. Furthermore, the Holy Quran calls for contemplation and the use of the mind to identify what is happening around oneself and what one can hear, to scrutinise things, and to find the best methods. This is indicated in the following verse:

“Those who listen to the Words and follow what is finest of it. These are they whom Allah has guided. They are those of understanding”

Holy Quran, AZ-Zumar (18), JUZ’ (23).

However, acceptance of the existing reality may not mean that a person is unreasonable or does not have free will to make their own decisions. Rather, this person has an interest in keeping the current situation as it is. There are individuals and groups who support the status quo to protect their own interests, and critical theorists seek to identify the “winners” and “losers” in the current societal arrangement (Steinberg and Kincheloe 2010). The Holy Quran warns against following those with authority and power without understanding the reasons for doing so:

And they shall say: “Our Lord, we obeyed our masters and our eminent ones, but they misled us from the way”

Holy Quran, Al-Ahzab (18), JUZ’ (67).

The status quo may appear legitimate because it is customary and familiar, and there is no need to search for new methods (which may be better or more modern); or legitimacy may come from a higher authority that imposes on you without explaining what is required of you, the

goals of its demands, and why you should behave in this way and not another. In this case, the person is absent, behaving as a machine that executes the will of another. However, regardless of what the status quo legislates, there must be a way to liberate the oppressed and those unable to apply their own will and ideas.

3.3.2 Identify the challenges and barriers that hinder progress

Emancipation is not a gift to people; it comes from a battle against unnecessary social restrictions, such as fear of failure and gender and racial discrimination (Alvesson and Willmott 1992). Therefore, the first step toward emancipation is to identify the challenges and barriers that hinder this progress. Emancipation challenges social inequality and empowers marginalised and oppressed people and transforms the status quo. The demand for emancipation can be understood through macro emancipation (a focus on overall social challenges) or micro emancipation (a focus on individual and group challenges); but this simple classification may ignore the significant entanglements between them (Huault *et al.* 2014). Therefore, understanding the link and entanglement between macro and micro it may include an intermediate position which is the structural interaction, the Meso that is entangled between the overall picture (Macro) and the individualistic (Micro) (Bolfbar 2016). Consequently, the current research utilised the macro, meso, and micro classification in the data analysis, taking into account the political, government regulation, and economic factors at the macro level; cultural, the students' parents, and civil society institutions at the meso level; and academics and students at the micro level.

From an Islamic perspective, tribalism is one of main obstacles to people emancipating themselves from the constraints of the status quo. This is illustrated in the story of Al-Waleed Bin Al-Mugerah, who was one of the noblest in his city but unable to accept Islam, despite being convinced of Prophet Mohammad's message:

‘By God, I heard a word from Muhammad earlier, which it is not from the words of people and not from the words of the jinn. By God, it has sweetness, and it has mellowness, and the above is fruitful, and the bottom is full. And it will rise, and nothing will come over it, and what he says it is not human’

Bin Katheer (2000, p.1937).

Although he admitted that the Holy Quran was not the creation of a human and Prophet Mohammad was not a liar nor insane, but his pride and his desire to maintain his position in the tribe prevented him following what he thought, as quoted in the Holy Quran:

‘Leave Me alone with he whom I created (11) and designated for him ample wealth, (12) and sons that stand in witness. (13) I made things smooth and easy for him, (14) yet he is eager that I increase him. (15) Not at all! Surely, he has been disobedient to Our verses. (16) I will constrain him to a hard ascent. (17) He reflected, and then determined (18) death seized him, how was his determining! (19) Again, death seized him, how was his determining! (20) Then he looked, (21) frowned and scowled; (22) then he retreated and grew proud (23)’ and said: “This is no more than traced sorcery; (24) It is nothing but the word of a mortal!” (25)

Holy Quran, Al-Muddaththir (11-25), JUZ’ (29).

The barriers to progress may be created by the individuals themselves, due to internal motives of arrogance, vanity, stubbornness, and so on, or they may be due to pressures from the surrounding environment at the macro level (economic or socio-political factors), or from within the institution at the micro level (e.g., operational process systems, employees and tools). When these barriers have been identified, it becomes easier to identify how they can be removed.

3.3.3 The method(s) to be used to reach the proposed vision of the better society

A vision of better practice, structure, or society requires a framework or a model. There is a risk inherent to sacrificing the present reality to obtain an ideal future situation (Jacobs 2011). Harm can occur, despite good intentions, harm may occur and hinder reaching equality and achieve a better society when providing people with the expected of their needs without involving them in the process of defining their needs (Jacobs 2011). To understand the subsystem change, it is necessary to explore the organisational change process, as the subsystem is dependent on the organisational actions. Furthermore, organisations are dependent on the purposes defined by the broader societal system, and they need to respond according to those (Broadbent and Laughlin 2005).

Kotter (1995) identifies the eight steps of the organisational change process: creating a sense of urgency, building alliances, developing a vision, communicating the vision to others, empowering related people, producing short-term gains, producing more change, and anchoring the new approach. The organisational change process occurs through the creation of disturbance in the organisation; and once it has occurred, the organisation must then continue

the changes, even while the end is not clear (Broadbent and Laughlin 2005). Thus, to change the status quo, it is vital to have a clear vision of the better future.

Regarding the change process in Islam, the Holy Quran says as follows:

‘Allah does not change what is in a nation unless they change what is in themselves.’

Holy Quran, The Thunder (11), JUZ’ (13).

‘This is because Allah would never change His favor that He bestowed upon a nation until they change what is in their hearts. Allah is Hearing, Knowing.’

Holy Quran, Al-Anfal (53), JUZ’ (10)

According to the Holy Quran, the change of events within a nation begins with the changing of the inner perceptions and values of the people. This is initially reflected in individual actions and eventually has an impact on events, whether driving progressive or regressive changes. Therefore, when developing a vision of the goals for the organisation, it is important to consider the human element, as mentioned by many scholars (Kotter 1995; Anyieni 2016; Gill 2002). Changing the individual through education and training is a primary element of any vision, and all other elements may be dependent on successful human change. As Broadbent and Laughlin (2005) indicate, the change to any subsystem in the organisation is dependent on changes of the overall organisation.

Regarding organisation change, there is consensus on two points: first, the pace of change today is greater than it was in the past; and second, the changes due to internal and external forces come in different shapes and sizes (Todnem 2005). Organisational changes might include changes in employees, changes to the structure and system of the organisation, and changes to organisational climate (Anyieni 2016). To develop a vision, a strategy is required to ensure that all energies are being mobilised in pursuit of the same goal (Gill 2002). Scholars have concluded that successful transformation requires leadership, corporate value, communication, teambuilding, education, and training (Gill 2002). However, scholars did not provide sufficient methods to determine the success of the organisation vision (the proposed reality) or describe/explain the change (Dibella 2007): ‘The relative success of a change process is not

determined or dictated by how change is described, explained, or understood by scholars, but by how it is experienced and what it means to those directly affected' (Dibella, 2007, p.233).

The current study identified the main stakeholders of the university and what they need and expect from the university, and it sought to develop a vision of what the university should achieve to meet the requirements of its stakeholders. This study focuses on the role of accounting as a means of communication between the university and its stakeholders, ensuring transparency and demonstrating the university's response to the present situation and its vision of the future, taking into account the evolution of the requirements of stakeholders. The next section considers the use of critical theory in accounting in general and in accountability in particular.

3.4 Applying critical theory in the field of accounting

Since the 1970s, accounting research has witnessed a growth in critical social analysis derived from Marxism and critical theory, both German and French; this has contributed to the development of the constitution of social accounting which is considered now as a focus for critical accounting including prescriptively (Gallhofer and Haslam 1997). Critical theory has further enhanced and developed critical understanding of accounting within its context (Gallhofer and Haslam 1997).

According to Gallhofer and Haslam (2019), the first explicit application of the emancipatory accounting construct in accounting was by Tinker (1984, 1985), his usage of emancipatory accounting being considered as integral to the critical social analysis of accounting. Tinker (1984, 1985) refers to the explicit and implicit roles of accounting in emancipatory accounting. The explicit conventional practice of accounting substantively serves the capitalist and alienates and omits other parties from its content (Gallhofer and Haslam 2019). Tinker is concerned to provide a critical accounting that realises the possibility of more emancipatory accounting, which implies the transformation of problematic, conventional accounting practice from its exploitative and repressive role to emancipatory accounting. Thus, emancipatory accounting through exploring the current state of repressive and exploitative function of accounting engenders tensions to force transformation (Gallhofer and Haslam 2019). The purpose of this accounting is to address the needs of the oppressed groups and give them a voice (Gallhofer and Haslam 2019). The other implicit role of accounting in the transformed world is unproblematic and enabling in this context (Gallhofer and Haslam 2019).

Laughlin (1999, p.73) defines critical accounting as: “A critical understanding of the role of accounting processes and practices and the accounting profession in the functioning of society and organisations with an intention to use that understanding to engage (where appropriate) in changing these processes, practices and the profession”. Thus, there are three components of the critical accounting definition that researchers have investigated from a critical perspective. First, it is contextual, since accounting has a variety of consequences (economic, political, and social); thus, there is a need to explore dynamic change in context (Gallhofer and Haslam 1997; Laughlin 1999; Gallhofer and Haslam 2019). Furthermore, emancipatory accounting occurs through the interaction between the dynamic context and changes in the accounting construct (the content of the accounting; the form; the accounting aura, as perceived by society; and who uses the accounting information and how they do so). This contributes to a complex social impact and engenders more/less accounting progressive outcomes, which can be seen in terms of a new pragmatism (Gallhofer and Haslam 2019). Therefore, “continuum thinking” is applied to critical accounting theory to be more/less emancipatory on a continuum (Gallhofer and Haslam 1997).

Second, critical accounting explores the status quo of accounting to evaluate it and change it when appropriate (Laughlin 1999; Gallhofer and Haslam 2019). Third, critical accounting investigates accounting from both the macro level (government, professional, regulatory, and social) and the micro level (institutional and organisational; Laughlin 1999). There are three characteristics of critical theory that reveal the social aspect of the accounting system. First, there is a link between accounting theory and practice, and such links between theory and practice are an important aspect of critical theory. Second, there is criticism of the current state of accounting (both theoretical and practical aspects), with a view to improving it, which is a major aspect of critical theory (the critique implies a critique of the context). Third, critical theory proposes that historical analysis can reveal hidden meanings that facilitate change (Laughlin 1987).

The role of accounting in any organisation is attached to its ability to measure organisational value and performance; therefore, conventional approaches view accounting as a technical activity that can objectively measure organisational activities (Laughlin 1987; Scherer 2009). However, advocates of the critical approach to accounting suggest that accounting is social in nature, and they consider it the language system of the organisation: the terms used have meaning in the organisation and in the societal context, and the effect of the accounting output is subject to contestation and interpretation (Laughlin 1987; Power and Laughlin 1996; Power

et al. 2003; Cooper and Hopper 2006; Scherer 2009). Critical theorists view accounting as a product and creator of socio-political processes, and this idea leads accounting students to consider Habermas a critical approach (Power and Laughlin 1996).

According to Habermas, the development of language skills contributes to societal progress. This insight, when applied to accounting, provides a methodological approach to enhancing accounting design, with emphasis on accounting as a language and communication tool that can enable improvements without violence (Laughlin 1987). Therefore, accounting discourse can be used as ‘Steering medium’ which should be included as form of the public institutions discourse forms (Power *et al.* 2003).

Accounting practices elicit useful information for decision-makers, including internal information (such as managerial accounting) or external information (e.g., financial accounting; Power *et al.* 2003). However, these practices have been criticised for narrowing the users of accounting information to economic decision-makers, thus there is a need to expand the range of users (Power *et al.* 2003). Another criticism concerns the accountability nature that distinguish between formal accountability (“accountability governed by experts and susceptible to individualisation and juridification”, as defined by Power *et al.* [2003 p. 147]) and social accountability which is relational and personal (Power *et al.* 2003). Furthermore, ignoring and repressing a context that demands reform and improvement may systematically distort communicative processes (Power *et al.* 2003).

To sum up, understanding, interpreting, and prescribing accounting practice, it is important to understand it in the context of which it is part which considers political and societal ties and use a critical theory that contributes to explaining and understanding accounting phenomena. This can be furthered by broadening the understanding of the dynamic environments in which accounting is applied, which can be classified into three levels: the macro, meso, and micro levels.

3.5 Applying critical theory in the study of accountability

Critical theorists have been questioning traditional accounting for more than a decade (Vinnari and Dillard 2016; Dillard and Vinnari 2019). Scholars use critical theory to determine the nature of management, exploring how it produces its systems and practices and reproduces new identities and practices within individuals, organisations, and societies. One of these systems is the accounting practices that produce trust and accountability (Cooper and Hopper 2006). Critical theorists investigate the transformation from traditional accountability to social

accountability, which embraces the complexity of accounting for societal impact through building trust, learning, and understanding the relationships between the organisation and broader stakeholders, and enhancing reporting beyond capitalist concerns to include social, environmental, and ethical concerns (O'Dwyer and Unerman 2007). Traditional accountability primarily serves a narrow group (the organisation and its economic stakeholders). However, critical theorists recognise the role of social actors in developing social responsibilities and argue that, although social responsibility has developed globally, social inequality continues due to a lack of accountability and there is thus a need for dialogical accountability (Vinnari and Dillard 2016; Dillard and Vinnari 2019).

Transformational accountability can be investigated by going beyond the laws and regulations that control the organisation to include changes in the wider context (the state, professional institutions, and ideological shifts of society), which are continuously affecting accounting (Cooper and Hopper 2006). The impact of changes in the wider context of management accounting differ according to geographic patterns and social formations (Cooper and Hopper 2006). For instance, performance measurement systems vary between countries due to the impact of different ideologies (Cooper and Hopper 2006). This management accounting change should be investigated through case studies that demonstrate power, values, and expertise in action (Cooper and Morgan 2008).

The problematic state of accountability reflects its chameleon-like nature, as it has different definitions, seen from different perspectives (Bovens 2007). For some, it may be a way to justify their actions to others (Robert and Scapens 1985), and others may define it as a way of providing reports to the authorities about their activities (Edwards and Hulme 1996). In addition, there is debate about the extent to which it can be considered a set of practices or a formal management relationship (Shenkin and Coulson 2007). It is also difficult to determine the most suitable mechanisms of accountability, as the increased demands for accountability mechanisms are not necessarily useful to organisations; and in some cases, an inappropriate mechanism may have damaging effects, rather than improving social benefits – for example, in non-profit organisations, accountability towards donors instead of inclusive accountability that includes beneficiaries may shift the mission of the organisation (Yasmin and Ghafran 2019).

To overcome the above challenges, a robust and flexible accountability framework is needed. However, as Bovens and Schillemans (2014, p.8) note, there is no ideal standard for accountability:

“...standards for what constitutes accountable behavior are not written in stone. They have to be interpreted and made to fit the concrete practices that are to be evaluated. In highly complex or rapidly changing circumstances, accountability standards are not given, but have to be construed in the process.”

When developing any model of accountability, it is necessary to consider marginalised and vulnerable parties and make their voices heard, follow up on their needs, and meet them (Ross 2017). Moreover, an accountability system can be improved by enhancing the integrity system, internal control system, and leadership (Abd Aziz *et al.* 2015). An integrity system is required to build a relationship of trust with interested stakeholders, which in turn enhances accountability by encouraging employees to comply with regulations and inculcating the values that promote ethical behaviour (Abd Aziz *et al.* 2015). An internal control system is an integrated system used by all organisational levels to counter risks. This assists the organisation in becoming more effective in consistently detecting errors and it supports organisational transparency and accountability (Abd Aziz *et al.* 2015). Effective leadership that balances personal and managerial authority can enhance teamwork, quality, and innovation, which all contribute to increasing accountability in the organisation (Abd Aziz *et al.* 2015). Consequently, the current study adopts an accountability framework that relies on transparency and responsiveness to enhance stakeholder trust, internal control, and effective leadership.

3.6 Critical accountability in higher education institutions

The concept of accountability in higher education is not simple, as it has come to refer to every task, whether tangible or intangible, including operational processes and even ethics (Kearns 1998). Furthermore, there is a large group of stakeholders with different demands; for example, students demand quality university education, a safe and well-equipped campus for their various activities, and future job opportunities when they graduate; alumni want the university to develop its reputation to preserve the value of their degrees; and the government calls on the university to comply with instructions and laws and to report on its spending of its state funding (Kearns 1998). In contrast, academics demand that universities preserve academic freedom and critical thinking by remaining independent of the demands of other groups (Kearns 1998).

Growing numbers of higher education studies employ social and critical perspectives, with most developed from feminist and postmodern positions (Haggis 2009). Critical theory reflects on the differences between people and explores how these differences are created, how particular groups are silenced, and how society can become more democratic (Stromquist 2000); and it does this by taking a critical approach to the analysis of communication and discourse (Haggis 2009). Academics often protest against undesirable changes in universities, but this resistance to organisational change can simply involve retreating from the change process and refusing to participate (Ryan 2012). As such, this method may not contribute to emancipating the HEI or facilitating its transition to become a better institution; it may simply be a refusal of the status quo, with no attempt to change it.

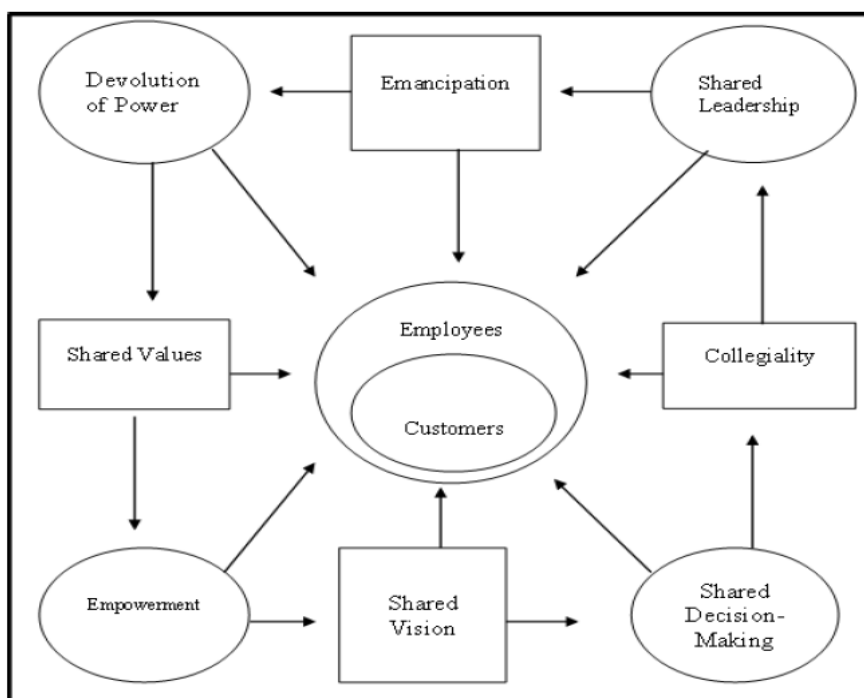
While attempts have been made to improve organisational accountability from macro and micro points of view, there is a dearth of studies on improvements in accountability from both macro and micro perspectives. At the micro level, there has been an attempt to design a conceptual framework for accountability within the organisation, which seeks to enhance joint accountability by applying collegial values and developing and utilising the potential leadership of all employees (Singh 2013). This framework contributes to creating inclusive environments in which employees can become part of the decision-making process and express themselves freely, without fear of consequences. Figure 3.1 represents the collegial leadership model of emancipation (COLME). At the core of the framework are the employees and customers (with teachers as employees and students as customers). The framework comprises four main pillars that create a liberal climate and four pivots, with interaction between the pillars and pivots emancipating the employees from traditional bureaucratic administrative practices and enhancing their accountability.

The pillars are the devolution of power, shared leadership, empowerment, and shared decision-making (Singh 2013). Devolution of power to teachers increases their effectiveness, which positively affects the education and academic performance of their students. However, this must be accompanied by an increase in teacher accountability, enhanced teamwork, and positive developments. Employees are empowered to play a role in the decision-making process. Becoming part of joint accountability increases their self-confidence and enhances their commitment to their tasks. Shared decision-making means that the responsibility for taking a decision is no longer the sole responsibility of managers; rather, it should be shared with teachers. Shared leadership means that leadership is not specific to school managers; it is

shared with professional groups inside or outside of the organisation, and the leaders of these groups are determined according to their experience (Singh 2013).

The pivots are shared vision, shared knowledge, collegiality, and emancipation (Singh 2013). Shared knowledge increases the exchange of ideas between teachers and enhances efforts to promote expert teaching (Singh 2013). A shared vision enhances teachers' opportunities and motivation to improve their performance. Collegiality is the responsibility given to teachers to participate in the leadership processes and commit to the educational activities in pursuit of the shared vision (Singh 2013). Emancipation involves emancipating the manager's position from the bureaucratic management style that controls resources and human to manage as leader who serve, support, and seek to create an emancipated environment for his employees. This also emancipates teachers from anxiety about becoming leaders and being held accountable for developing and improving their schools (Singh 2013).

Figure 3. 1 Collegial Leadership Model of Emancipation



(From: Singh 2013, p.956)

To enhance accountability at the macro level, a conceptual framework for institutional accountability was developed by Kearns (1998). This model is based on the assumption that to enhance accountability in higher education, it is not sufficient to apply it solely in response to stakeholder demands, one must also anticipate changes in the environment and take proactive steps to ensure the public service is delivered (Kearns 1998). Accountability standards should

be continually monitored and included in the institution’s strategic management processes (Kearns 1998). This is consistent with a continual questioning of society. Poor macro accountability in higher education leads to a lack of growth in the HEI sector (Nurunnabi 2018). The Figure below suggests that accountability systems have two dimensions: a group of implicit and explicit accountability standards, as perceived by internal and external stakeholders; and an internal response to tactical and strategic accountability standards. The matrix yield combining these dimensions comprises four cells:

- 1) **Legal accountability (compliance)** is explicit compliance by the institution with the law, rules, and regulations.
- 2) **Negotiated accountability (responsiveness)** concerns the implicit standards imposed by the context and certain stakeholders, and this constitutes a pressure to respond even if there is no legal obligation to do so.
- 3) **Discretionary accountability (judgement)** represents implicit accountability in the interests of the appreciation and judgement of the university, when there are no dominant parties in the external environment, no formal reporting mechanisms, and no specific monitoring agency.
- 4) **Anticipatory accountability (advocacy)** is the preparation by university for any changes in explicit accountability, whether to prepare the university for establishing these standards or complying with them or to educate the management and Board of Trustees in the expected impact on the associated institutional needs, risks, and benefits.

Figure 3. 2 Dimensions of Accountability

	Explicit Standards of Performance and Accountability	Implicit Standards of Performance and Accountability
Tactical Response From the Organization	Cell 1 Legal Accountability: Compliance	Cell 2 Negotiated Accountability: Responsiveness
Strategic Response From the Organization	Cell 4 Anticipatory Accountability: Advocacy	Cell 3 Discretionary Accountability: Judgment

(Kearns 1998, p.147)

The combination of the micro and macro frameworks ensures comprehensive accountability, responding to most internal and external variables that exert pressure on the institution to perform its work in the manner most likely to achieve the public interest and the true vision of the institution.

3.7 Rationale for choosing this theory

Critical theory with attention to emancipation following Gallhofer and Haslam's (2019) pragmatist, post-Marxist, approach was chosen for this study for several reasons.

- Little attention has been paid to emancipatory accounting in the accounting discourse, despite its potential contributions to progress towards a better world, in association with a post-Marxist “new pragmatism”. Studies have proposed that emancipatory accounting should be used more widely (Gallhofer and Haslam 2019). Therefore, this study has focused on the emancipatory dimension/potential of accountability in HEIs. To the best of the researcher's knowledge, no previous studies have investigated universities' accountability from an emancipatory perspective.
- Accounting systems have an emancipatory dimension that can improve the public good (Chatzivgeri *et al.* 2019; Dillard and Vinnari 2019). According to Gallhofer and Haslam (2003, 2019), emancipatory accounting can positively contribute to progress in the world. However, in many cases, accounting actually works more in opposition to the public interest (Chatzivgeri *et al.* 2019). Therefore, this study explored the role of accountability in achieving the common good and asked how HEIs can achieve greater accountability via ICTs.
- Accounting and accountability systems may play an important role in enhancing social understanding, primarily due to their communication potential, which entails practices and strategies of informing, exposing, and making things visible to promote emancipatory accounting objectives (Bronner 2002; Gallhofer and Haslam 2019, 2003). This study investigated the communication and debate between actors and different stakeholders.
- Gallhofer and Haslam (2003) argue that changes in accounting and related practices can contribute to social regress or progress. In their 2019 paper, the authors state that accounting and related practices, at any moment, include progressive and regressive forces, and dynamics allow accounting and the related practices to become more or less regressive or progressive. The authors call for empirical studies in diverse contexts to gain more insights into this. They articulate their vision of a universalism

that acknowledges and respects difference. The current study investigated the interesting context of Jordan. The country is currently experiencing tension due to a poor economic situation and the impact of the Arab Spring, which triggered ongoing protests and calls for radical change.

3.8 Application of the theory to the current research

The theoretical component of this study analysed the progress of accountability, as viewed through the lens of the emancipatory approach, and the debate about how HEIs can improve their accountability by using ICTs and upgrading their procedures and regulations. The study applied a critical accounting theory that conceives of the possibility of more emancipatory accountability practice in the context of seeking change to better society (Deegan 2014).

Gallhofer and Haslam (2003) identify a positive alignment between emancipation and accounting. They suggest that any accounting practice or related practice (such as accountability), when in context, is at any moment in time a mix of the “emancipatory” and the “repressive”. Over time (between contexts), things can change so that a practice such as accountability functions in a more (or less) emancipatory way. Accountability is here understood in relation to a continuum of the emancipatory and the repressive. The continuum seeks to summarise the accounting functioning assessment in terms of its repressive or progressive nature, which is related to the different circumstances and contexts. A detailed contextual analysis is required for understanding this. Accountability in practice should be analysed critically, interpretively, and contextually.

Gallhofer *et al.* (2006) point to the web’s role in emancipating and engendering the socio-political progress that can enhance democratic communication, liberating interaction by circumventing official channels and dominant mass media. This interaction can be shared and developed worldwide, as a standing point in the face of dominant forces (Gallhofer *et al.* 2006).

This study explored the status quo of accountability in higher education, investigating the factors that give it legitimation and asking why these factors may hinder a better form of accountability. The research questions of this study link the critical theory (emancipation) to accountability in higher education and the role of ICTs in facilitating this; and this study applied dimensions of the emancipatory approach: a hermeneutic description of the status quo; identification and analysis of the causes, purposes, and legitimacy of the status quo and what is preventing progress; and a transformation agenda.

Thus, this study took an emancipatory approach to developing the methodology. Table 3.1 illustrates this process.

Table 3. 1 The Mobilisation of an Emancipatory Approach to the current study (HEI accountability)

Accountability of higher education institutions (Formal and informal)			
Status quo	Barriers	Methods	Vision of Accountability
- Current state of transparency and responsiveness to the agreed objectives from the perspectives of Actors (Managers, staff, and academics), Forum (government, students, and their parents), regulations, reports, and strategies	Macro Meso Micro	- Review the laws and regulations - Enhance internal control systems and leadership - Human resource training - Communication with different stakeholders	- Better laws and regulations - Better management - Better services - Better education quality and research - Better communication with different stakeholders

The current research explored the current state of formal and informal accountability in relation to transparency, responsiveness, from different perspective (managers, academics, students, parents, and the government). To describe the reality of accountability from different points of view, in line with the needs of the various accountability stakeholders, this research began with a content analysis of the laws and regulations, annual reports, and strategic plans related to the case study institution, enabling a deeper understanding of the legal context of the case. This also facilitated an exploration of how stakeholders understand accountability and what they need from the accountability process.

The next step involved the identification of the barriers to improving accountability. Following a deep analysis of these barriers, they were each categorised as macro, meso, or micro to provide a comprehensive vision of the internal, external, and entangled factors that affect the organisation and discourage attempts at improvement.

Finally, the current attempts to improve accountability were identified, along with proposals for improving and enhancing accountability and efforts to reach a better vision of accountability. As accountability requires the attainment of the HEI’s goals, the design of the accountability process should thus be based on the HEI, which are the quality of the education

and scientific research, the services provided, and the university management and procedures, as well as the external factors that have the greatest impact on the institution. A general framework for accountability was designed to include transparency and responsiveness in relation to the HEI's goals. These goals are in relation to this approach shaped in discussion and agreement between stakeholders, ensuring that all voices are heard and to eliminate the agent discrimination between different stakeholders.

3.9 Chapter summary

This chapter has elaborated on the emergence of critical theory and its historical development, explaining its attempts to promote social equality and empower marginalised and oppressed groups. This chapter discussed the dimensions of this theory, showing how it enables researchers to question the current reality and the legitimised status quo, asking whether a better reality is possible and, if so, what is preventing access to this new reality and which methods might be applied to overcome these barriers.

The chapter then discussed how researchers have utilised critical theory in accounting research. Analyses have relied on Habermas's communication theory, which proposes that current reality can be exchanged for a better society in which equality is peacefully achieved through communication and discourse, without the need for violent revolution. Similarly, accounting researchers consider accounting to be the language used within the organisation, suggesting that it is possible to employ this language to serve all interested parties and achieve justice and integrity within the organisation.

Critical theorists in the study of accounting have highlighted problems arising from both external and internal forces. These problems are the result of changes in the external context of the accounting system and internal changes in the accounting structure that may achieve (more) progressive or repressive results. Therefore, there is a need for continuum thinking. Critical theory has been linked to accountability in various organisations, including HEIs, and used to explore the reality of accountability, the most substantial barriers to improvement, and visions of greater accountability. On the basis of the research cited here, the current research applied dimensions of critical theory to investigate accountability in context and move towards a better vision of accountability in Jordanian universities.

Chapter 4: Research methodology and methods

4.1 Introduction

This chapter discusses the research design employed for the current work and the methods used to collect and analyse data to answer the research questions. Issues relating to methods are informed by the philosophy of method, which some in the social sciences and humanities refer to as “methodology”, as distinct from actual “methods”. Laughlin (1995) points out that these can be left implicit in research (and philosophical assumptions are already present in a study), he argues that reflection on these can strengthen the justification for the choice of methods.

The rest of this chapter is organised as follows: the first section defines the philosophy and describes the research design, strategy, and method. The second section provides a justification for the choice of research philosophy, methodology, and research strategy. The third section elucidates the methods used in this research. The fourth section identifies the target population and the sample. The final section details the methods used to collect and analyse research data.

4.2 Philosophy of method and research design

A research design is an approach to collecting and analysing data to produce evidence in response to research questions (Saunders *et al.* 2016; Bryman 2016). An integral component of this definition is the research questions that direct the research plan and determine the methods used.

Creswell (2009) identifies three components a researcher should consider when they plan a research design:

- **Philosophical worldviews** This includes notable assumptions about the nature of knowledge and the nature of reality:
 - *The nature of reality (ontology)* might be seen in terms of more subjectivist and objectivist orientations. In the social sciences, there are two main positions: the realist (objectivist) who sees the world as having a pre-existing reality, independent of human interpretation; and the nominalist (subjectivist) who assumes that humans experience the world according to their own interpretations and inner subjectivity (Neuman 2014).
 - *The nature of knowledge (epistemology)* concerns how knowledge is developed. What do we mean when we say we “know” something?

Again, one can consider this from a subjectivist or an objectivist orientation. Some categorisations of philosophical approach add further dimensions, such as a critical-conservative continuum (Chua 1986; Laughlin 1995) and distinguish between open and closed theoretical positions (Laughlin 1995). Alternative epistemological worldviews (often linked to the ontological) discussed in the literature include positivism, critical realism, critical interpretivism, interpretivism, and pragmatism (Hopper and Powell 1985; Chua 1986; Laughlin 1995; Saunders *et al.* 2016; Creswell 2009).

- **The research strategy** is the general orientation from which to answer the research questions. It can be an experiment, survey, archival research, case study, ethnography, action research, grounded research, or narrative inquiry (Saunders *et al.* 2016; Creswell 2009). This can be considered the core of the research design.
- **Research methods** indicate the approaches taken by the researcher to achieve the research objectives, such as data collection and analysis through interviews, content analysis, participant observation, questionnaires, or statistical methods (Saunders *et al.* 2016; Creswell 2009).

According to Saunders *et al.* (2016), a research onion can help map the way to answering the research questions, showing how one can move from the general to the particular in relation to key questions concerning issues of method. Saunders *et al.* (2016) incorporate the same components as Creswell (2009), but they add three more: time horizon; methodological choice (quantitative, qualitative, or mixed method – the ideal type of the latter uses both quantitative and qualitative methods); and the approach to theory development (deduction, induction, and abduction). All empirical research is a mixture of deductive and inductive approaches. When these approaches are used on equal terms, this is referred to as an abductive approach (Gallhofer *et al.* 2013).

4.2.1 Justification for the research philosophy, methodological choice, and research strategy

4.2.1.1 The philosophy

According to Saunders *et al.* (2016), the assumptions that shape the research philosophy are ontological, epistemological, and axiological. Ontology is about how the researcher views reality (Neuman 2014). This study embraces subjectivism from an ontological point of view, as different stakeholders may perceive definitions, dimensions of accountability differently due to their own experiences, qualifications, and social realities. Moreover, different actors might perceive these differently due to their own interests, which may be framed by power relationships (Burrell and Morgan 1979; Creswell 2003; Moon and Blackman 2014).

Epistemology refers to how the researcher understands and obtains “knowledge”. What is understood as knowledge is related to ontological assumptions (Neuman 2014). Axiology concerns the relationship between the researcher’s values and what is considered ethically appropriate. Some propose a continuum that differentiates research in terms of how critical (or conservative) it is, which is one dimension of ethical values (Laughlin 1995).

Neuman (2014) identifies three lenses through which one can examine research: the positivist, the interpretive, and the critical.

Positivist social science

A positivist approach to epistemology sees knowledge as “hard facts” that can be objectively described. The notion that people could have different views when presented with the same facts is negated. Knowledge is not seen as a potentially unique or near-unique experience (Saunders *et al.* 2016). Positivism has a strong preference for quantitative methods, often in the form of the hypothetico-deductive scientific method. Thus, social sciences are seen as natural sciences. Positivism is often linked to a non-critical orientation, especially in the sense of seeking to work with a narrow range of observable facts (Laughlin 1995).

Interpretive social science

Interpretive social science is the reverse of the positivistic epistemology. Bryman (2016) emphasises the differences between natural objects and human objects, arguing that these differences mean that researchers cannot see or judge them in the same ways. Therefore, to reach reality through an interpretative approach to the social sciences, one needs to understand shared meaning and in-depth meaning (Neuman 2014). In addition, the double hermeneutic is required to analyse these interpretations (Gallhofer *et al.* 2013). There are complex multiple

meanings and interpretations of reality, which is subjective and typically inductive (having an inductive emphasis); and the qualitative method tends to be preferred for interpretive social science (Saunders *et al.* 2016).

Critical social science

In terms of critical orientation, as one variant of an ethical stance, some distinguish critical from more conservative approaches, as critical theory goes beyond the conservative attitude of the interpretive approach to reflect critically on the status quo and try to change it. Regarding the change, critical research may vary to the commitment level to the change the status quo. This stance has been delineated by various researchers (Laughlin 1995; Gallhofer *et al.* 2013; Cohen *et al.* 2007; Scherer, 2018), who explain that criticist scholars' main concern is analysing social conditions and changing them by emancipating human beings from the oppression, dependency, and marginalisation that results from the unjustified use of power (Laughlin 1995; Gallhofer *et al.* 2013; Cohen *et al.* 2007; Scherer, 2018). Critical theory acknowledges its normativity in the sense that it envisions (however roughly) a better vision of its research object (Gallhofer *et al.* 2013; Oates 2006; Cohen *et al.* 2007). Critical theory focuses on the norms, tradition, and subjectivity of social phenomena that are constructed and developed based on human understanding. Thus, the purpose of critical theory is to change the situation, rather than to simply understand it (Gallhofer *et al.* 2013; Oates 2006; Cohen *et al.* 2007). Therefore, the main interest of this approach is an emancipatory desire to change the status quo. This approach includes the previous approaches and goes beyond them to acknowledge the underlying prescriptive dimension, and it is explicitly critical in orientation (Gallhofer *et al.* 2013; Oates 2006; Cohen *et al.* 2007). Positivism and interpretivism seek to understand situations and circumstances, while critical social science questions or attempts to change the situation (Cohen *et al.* 2007).

Critical social scientists can use an abduction approach that explains situations and identifies their contradictions (Neuman 2014). Most research is a mixture of inductive and deductive logic, and this kind of research takes a critical stance (Gallhofer *et al.* 2013). For Laughlin (1995), German critical theory is close to the middle of the continuum that constitutes his classifying schema. Hence, there is a mix of the subjective and objective, which is called a "reflexive-dialectical orientation" (Neuman 2014). Critical social science adopts a transformative perspective and promotes engagement in social-political actions (Neuman 2014). Those in the middle take a balanced stance on the process of change: they are open to

preserving some aspects of the status quo, while also being open to challenging it (Laughlin 1995).

This study adopted the critical social science position that Laughlin describes as a “middle range”, since it considers preserving some aspect of the current state and open to challenge of changing another aspect of the status quo which takes a mid-position. as it advocates for questioning and interpreting the current state to identify weaknesses and limitations that prevent movement towards a better form of accountability. The researcher believes that the different points of view of the participants could be incorporated to change the status quo in relation to accountability to ensure that targets are being met.

4.2.1.2 Methodological choice

There are three types of research designs: quantitative, qualitative, and mixed research (Creswell 2009; Saunders *et al.* 2016; Bryman 2016). Qualitative research multi-method research investigates the relationships between participants and socially constructed meanings (Saunders *et al.* 2016; Rynes *et al.* 2004), addressing how these meanings are created and used to make the world visible (Rynes *et al.* 2004). Qualitative research emphasises the meanings that occur naturally, exploring the actors meaning to understand how they practise their life (Rynes *et al.* 2004). Qualitative research provides abundant information and material about real-life situations and people by expanding understanding of behaviour through the collection of non-numerical primary data (Eyisi 2016; Bryman 2016). Qualitative research collects adequate amount of data relatively to small sample (Easterby-Smith *et al.* 2002) through providing thick and comprehensive information about the actual meaning for the actors’ actions (Rynes *et al.* 2004). Therefore, the importance of qualitative research can be summarised as follows (Rynes *et al.* 2004, p.455):

In brief, ... qualitative research can provide thick, detailed descriptions of actual actions in real-life contexts that recover and preserve the actual meanings that actors ascribe to these actions and settings. Qualitative research can thus provide bases for understanding social processes that underlie management. Qualitative research can also provide memorable examples of important management issues and concepts that enrich the field. Finally, qualitative research has potential to rehumanize research and theory by highlighting the human interactions and meanings that underlie phenomena and relationships among variables that are often addressed in the field.

For this study, information was collected about the current state of accountability and how people perceive and interpret the current and potential state of accountability and the role of ICTs in this. A qualitative approach may cover a wide range of phenomena through in-depth investigation of people's thoughts and behaviours, which includes their interactions and norms (Eyisi 2016; Bryman 2016). This study applied critical theory as a lens to explore and analyse the research topic. It sought to go beyond simply describing the status quo of accountability to exploring material practices and interpreting the hidden meanings, interests, and contradictions. On this basis, the goal was to develop a critique of the accountability status quo to support the emancipation of marginalised and silenced people and contribute to improving their status. There was also an in-depth investigation into the use of ICTs for accountability to gain insights into how ICTs may affect accountability. This study benefited from a qualitative approach, and this determined the methods used in the work.

4.2.1.3 Research strategy

The main method was guided by a qualitative approach. This study used a case study to investigate the current state of accountability and the impact of ICTs on the accountability process. Specific criteria can help a researcher choose an appropriate case study (Yin 2014), and these are as follows: the research is contemporary, the researcher has little control over the events, and the main questions ask *how* and *why*. This study uses a combination of descriptive and explanatory research to describe the current state of accountability and investigate why it is not progressing and how one might improve it. Furthermore, the current research investigated contemporary trends in how ICTs can change the accountability process in both positive and negative ways.

Several tasks differentiate a case study strategy from other research approaches (Taylor and Thomas-Gregory 2015): describing the research context in detail; using more than one method to develop and support the results to achieve the highest quality findings; and elaborating narrative themes as an outcome. The current study involved an in-depth investigation of one university. To obtain the benefits of multiple methods, this study used interviews and content analysis to provide more insights and support the themes of the findings.

Case studies are criticised for the difficulty of generalisation, as the results cannot be generalised to the whole population of the study (Savenye and Robinson 2004). However, the aim of the current work was not to produce generalisable results, but rather to lay a road map for future studies.

Single case study

For this study, an in-depth investigation of a university in Jordan was conducted. The rationale for choosing a single case study was as follows:

- “One rationale for a single case is when it represents the critical case in testing a well-formulated theory (again, note the analogy to the critical experiment). The theory has specified a clear set of propositions as well as the circumstances within which the propositions are believed to be true” (Yin 2014, p. 38). This study applied critical accounting theory (an emancipatory approach), with a clear set of assumptions, seeking to identify the problematic state of accountability and explain how it could be transformed into a better state by the proposed changes.
- Another rationale is that it provides a comprehensive understanding of the institution from various perspectives (Ozcan *et al.* 2017). This study comprehensively investigated the different perspectives of managers and staff, academics, government, students, and parents of the university students.
- Finally, single cases are ideal for examining the small details of specific phenomena (Ozcan *et al.* 2017). This study examined the role of ICTs in the university’s accountability, from different perspectives, to gather details about all aspects of the topic. In addition, there was a content analysis of the documents on related laws, university regulations, university annual reports, and the national strategy for human resource development 2016-2025.

4.3 Area of study

The research was conducted in Jordan for two main reasons. First, the existing literature on the accountability process is primarily concerned with the United States, the United Kingdom, and the European Union (Huisman and Currie 2004; Minelli *et al.* 2015). Jordan is a developing country in a different geographical area, with a distinct culture, thus providing an opportunity to investigate accountability in a different context. Second, Jordan has faced many crises arising from the events of the Arab Spring, which have affected the country’s economic and political situation. This is an important context in which to study accountability, its dynamics, and its prospects.

4.4 Techniques of data collection and analysis

The depth and richness of research results depend on the quality of the data source (Polkinghorne 2005). The strength of the case study method is that it uses qualitative research

tools that generate richly detailed data (Bryman 2016; Yin 2014). Qualitative methods include observations, in-depth interviews, discourse analysis, and qualitative analysis of text and documents. The current study used semi-structured interviews to allow for follow-up questions and enable the use of content analysis as a data-collection technique.

4.4.1 Interviews

Interviews were conducted as the main source of primary data because the research concerns the accountability process, which is affected by the social and cultural context and the self-norms of the participants. Most qualitative research data are generated from interviews, providing evidence of people's experiences (Polkinghorne 2005). Furthermore, direct interviews enable the researcher to observe body language and the surrounding environment (Neuman 2014). They also evoke direct responses to the questions, and the answers are spontaneous (Opdenakker 2006).

The research sample criteria

Qualitative research is descriptive, interpretive, and explanatory. Therefore, specific criteria are required for participant selection to ensure data saturation (Polkinghorne 2005). The researcher reaches data saturation when no new information is received from participants (Saunders *et al.* 2016). The methods and samples used in qualitative research should be chosen for their ability to create a structure from the participants' experiences, not to represent the population (Polkinghorne 2005). Therefore, in qualitative research, random sampling techniques are considered inappropriate for participant selection, as the aim is to explore certain topic in depth (Oates 2006).

One appropriate sampling selection mode in qualitative research is purposive sampling, in which researchers choose participants and documents (Polkinghorne 2005) to ensure the richness and depth of the data collected (Fossey *et al.* 2002; Ryan *et al.* 2007). A similar notion is "stratified" sampling. This study used purposive selection and a snowballing strategy to ensure an appropriate sample (Fossey *et al.* 2002). Snowball sampling is a non-random approach in which the researcher asks participants to identify other possible participants (Neuman 2014). Furthermore, to generate a range of views and meanings, researchers use multiple participants for data triangulation (Polkinghorne 2005). The participants in this study are managers, academics, government, students, and students' parents, who were chosen based on the following criteria. First, the managers, employees, and academics had more than five years of work experience, this ensuring that they are familiar with the laws and regulation of

the university and have their own experiences of the university's operational process. Another criterion was that all parties had had direct engagement with ICTs to ensure that they are familiar with the ICTs current status and potential.

4.4.2 Document content analysis

Content analysis is a non-reactive tool that is normally used by positivists but can also be used in interpretive and critical research (Neuman 2014). This involves the researcher collecting documents and records to analyse them and identify themes and trends (Neuman 2014; Hsieh and Shannon 2005). The method of content analysis depends on the aim and purpose of the analysis. If the aim is to describe a specific phenomenon, the analysis, code extraction process, classification process, and generation of themes is conducted during the analysis of the text. Alternatively, if the aim is to extract evidence that supports the results of the study to ensure their trustworthiness, the analysis is based on the main themes of the study findings, which are identified before beginning the content analysis (Hsieh and Shannon 2005). For the current research, content analyses were conducted on documents concerning higher education ministry laws, the university's annual reports, and the National Strategy of Development of Human Resources (NSDHR). This was intended to produce an overview of the current state of accountability and develop a critique of the laws, reports, and plans that purport to enhance accountability.

4.5 Target population and sample

4.5.1 Target population

There are 31 HEIs in Jordan, comprising 10 public universities and 21 private university (Ministry of Higher Education 2020). The first Jordanian university was the University of Jordan, established in the capital of Amman in 1962. Fifteen years later, in 1976, Yarmouk University was established in the city of Irbid in the north; and in 1981, the University of Mu'ta was opened near the city of Karak in the south (Ministry of Higher Education 2020). In 1989, the private universities law was issued, which permitted the establishment of private universities; and the first private institution was established in 1990. This was followed by the establishment of several other private universities, quickly reaching the current total of 21 (Ministry of Higher Education 2020).

4.5.2 Sample chosen

This study investigated Yarmouk University, located in the northern area of Jordan (The University). This institution was chosen for the following reasons:

- Yarmouk University is located in a city with a high population density. In 2018, the population of the city as a whole was 10,309,000. In Irbid, where Yarmouk University is located, the population was 1,911,600, which is 18.5% of the total (Department of Statistics of Jordan 2018),
- In 2017/2018, Yarmouk university served almost 15% of all students registered in public universities, making it the third largest university in Jordan (after the University of Jordan and Al-Balqa Applied University, which serve 21% and 16% of students, respectively; Higher Education Ministry 2017/2018).
- Yarmouk University's debt has increased in recent years, reaching around 35 JOD million at the end of 2019. This is not reflected in the quality of services or the addition of new capital projects that indicate financial accountability.
- Yarmouk University has a good standing among Jordanian universities, ranked fourth according to the Webometrics (2020).
- Few studies have examined accountability in Jordanian HEIs, despite the problems that have occurred in the HEIs in the country.
- I have access to Yarmouk University because I worked there as a lecturer for seven years.

4.6 Research method: data collection and analysis

4.6.1 Ethical considerations for the current research

There are growing concerns about research ethics (Berg 2007) in relation to safety, privacy, consent, and data confidentiality issues (Punch 1994). Thus, there are general guidelines on anonymity, confidentiality, informed consent, and voluntary participation (Punch 2014; Flick 2014). The purpose of ethical consideration procedures is to avoid causing harm to anyone participating in the research, whether this is the person conducting the research or the participants. For instance, due to COVID-19, interviews conducted during the last year have been done so remotely to protect researchers and participants from coronavirus.

For the current research, ethical approval was granted by the University of Sheffield Management School ethics reviewer. The approval includes an approved information sheet, and consent was signed by the supervisor and the ethics reviewer. These documents explained the research objectives and the ethical guidelines. The researcher addressed the ethical concerns by adopting ethical principles, providing each participant with an information sheet and consent form, and applying the ethical practice in all states. Since the ethical concerns is beyond framing research topic and data analysis to be applied even after completing the research

(Silverman 2011), until the storing and deleting the recorded interviews. At the beginning of the interviews, the participants were told that their participation was voluntary, and they were free to withdraw from the interviews at any time.

The safety of the participants was considered throughout, with attempts made to minimise the risks to their wellbeing – especially their health, owing to the COVID-19 pandemic. All the interviews were conducted remotely, either by video conferencing or a mobile call. Moreover, participants' anonymity and the privacy of their information was ensured; and the data collected concerned the participants' experiences, with no questions about their personal lives.

4.6.2 Designing the interview questions

The interview questions were designed based on the primary research questions, with a focus on ensuring they were clear, direct, and understandable. Critical theory was applied as the lens through which the researcher viewed the issues, so the dimensions of the emancipatory approach (describing the status quo, identifying the barriers to progress, and determining the methods to ensure improvement) were used to develop interview questions to investigate the current state of the accountability dimensions (i.e., transparency and responsiveness), whether formal or informal in the university; to develop a critique of the status quo; and to assess the possibility of improving the situation.

4.6.2.1 The interview questions

The interview questions were designed to elicit in-depth information from different stakeholders about university accountability. Approximately the same questions were asked of each stakeholders to maintain consistency and to enable a coherent analysis. However, there were small differences between the questions, which reflected stakeholders' different positions, relations, and interests in relation to the University. The interview questions were placed into two tables, with the same themes, and classified according to the groups' respective relationships to the university. The first group comprised participants working in the university (managers, staff, and academics), and the second group comprised participants who are not employed at the university but who have strong interest in the actions of the institution (students, their parents, and the government). The interview questions were designed in English the researcher translated them into the Arabic language. The following tables illustrate the key themes covered during the interviews. Table (4.1) illustrates the key themes from the first group interviews and Table (4.2) presents the themes covered in the second group interviews.

Table 4. 1 Key themes covered in the interviews with staff and academics

Key questions	Key issues covered
<p>Status quo of university accountability and the role of information communication technologies (ICTs)</p>	<ul style="list-style-type: none"> - What is your understanding of HEIs’ accountability and what do you view the purpose of accountability to be? - What is your motivation for disclosing information or responding to interested stakeholders? - Where do you disclose information? What kind of information is disclosed? - Is this different when it is obligatory or voluntary? Do ICTs affect these differences? - Do you respond to enquiries? If so, how? If not, why not? - Is there any legislation (existing or in preparation) related to formal or informal accountability and/or using ICTs as transparency and responsiveness tools? - How does the university consider posts and comments made by academics, students, and different stakeholders on university actions and plans? - Do you believe that universities have an obligation to involve academics, students, and students’ parents in the accountability system?
<p>The legitimization of the status quo</p>	<p>From where the current state derives its legitimacy?</p>
<p>The barriers to changing the current state</p>	<ul style="list-style-type: none"> - In your opinion, what prevents the university from enhancing its formal and informal transparency and responsiveness? - In your opinion, what are the major factors motivating HEIs to use ICTs as tools to achieve transparency and responsiveness (or obstructing HEIs from doing so)? What are the major advantages and disadvantages of ICTs?
<p>Current attempts to improve accountability</p>	<p>To your knowledge, are there any current attempts to improve accountability?</p>

Recommendations for improving accountability	<ul style="list-style-type: none"> - Based on your understanding, what are the main tools and features needed to formally and informally improve transparency and responsiveness? - In your experience or opinion, which of the following is best way of enhancing or demonstrating university accountability: social media or a focus on the website? - How can we increase the involvement of academics and students and their parents in the HEI accountability process? What are the features of the Jordanian context that can affect HEIs' use of ICTs in the accountability process?
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Table 4. 2 Key themes covered in the interviews with students, parents, and the government

Key questions	Key issues covered
Status quo of university accountability and the role of ICTs	<ul style="list-style-type: none"> - What is your understanding of HEIs' accountability and what do you view the purpose of accountability to be? - Where do you find information? How does it reach you? Why would you search for information about HEIs' actions, results, etc.? - What are your opinions of HEI reporting and disclosures about university actions (e.g., performance measurement, quality of research, funding sources and allocations, future trends, etc.)? - How does the university respond to your enquiries, comments, and suggestions? - Do you know any government regulations that obligate universities to be accountable to students and their parents? - Do you believe universities have an obligation to involve students and academics in the accountability system? What is the role of ICTs in this? - What kind of ICTs do you use most often? Why is this? - Do you believe that ICTs empower you to hold the university accountable?

The legitimization of the status quo	From where does the current state derive its legitimacy?
The barriers that hinder the changing the current state	<ul style="list-style-type: none"> - In your opinion, what are the major factors motivating and obstructing HEIs to use ICTs as tools to achieve transparency and responsiveness? What are the major advantages and disadvantages of ICTs? - What are the main difficulties for HEIs when seeking to interact effectively with academics and students?
Current attempts to improve accountability	To your knowledge, are there any current attempts to improve accountability?
Recommendations for improving accountability	<ul style="list-style-type: none"> - Based on your understanding, what are the main tools and features needed to formally and informally improve transparency and responsiveness? - In your experience or opinion, which of the following is best way of enhancing or demonstrating university accountability: social media or a focus on the website? - How can we increase the involvement of academics, students, and students' parents in the HEI accountability process? What are the features of the Jordanian context that could affect HEIs' use of ICTs in the accountability process?

4.6.3 Fieldwork procedures

For interpretative power and rigorousness, a case study should properly address the problems inherent in the case study (Parikh 2002) and the fieldwork should be well planned to enable systematic notetaking and strategic questioning of the participants (Bachman and Schutt 2008).

To evidence the reliability of this research, the following sub-sections address all the fieldwork procedures conducted during the study.

4.6.3.1 Pre-arrangement procedures

The fieldwork was conducted remotely using ICTs, due to the concerns surrounding the COVID-19 pandemic. The fieldwork was conducted over a period of three months, from 15 June to 15 September 2020. There was a total of 39 interview participants.

Qualitative research interviews usually employ purposive techniques, with the sample expected to provide in-depth information that will contribute to answering the research questions (Miles and Huberman 1994). Therefore, to conduct the fieldwork properly, the researcher should strike a balance between the domains that will provide more information about the research subject and those likely to be more accessible (Boeije 2010). The current research fieldwork began with the identification of an appropriate setting, and this involved browsing the university website and the official university Facebook account to collect information about the structure of the institution, the various faculties, and the different units. This enabled the researcher to identify an appropriate sample of participants who could provide rich and in-depth information about university accountability.

The participants were contacted first by telephone call to obtain their initial approval and to choose a suitable date and medium for the interview (telephone or video call, according to their preference), then information sheets were sent to them via email, explaining the main objectives of the research. A consent form was attached, and this was to be signed and returned (via an agreed collection point). At the beginning of each interview, the information sheet and consent form were explained orally to ensure that the participants had fully understood them.

4.6.3.2 Sampling and selection of participants

All the interviewees were related to Yarmouk University, which was the case study of my thesis. Table (4.3) below shows the interviewee groups and the numbers of interviews performed for each group to achieve data saturation, as well as the average duration of the interviews in each group.

Table 4. 3 Numbers of interviewees, participant positions, and average interview durations

Interviewees group	Participant year/positions	Number of interviews to reach data saturation	Average time per interview
Students	Master's level	1	10
	Final year	4	
	Third year	5	
Academics	Dean	1	10
	Chairman	2	
	Instructor	7	
Managers and staff	Managers	6	10
			25 minutes

	Staff	4		
Parents of students	Master's level	2	7	27 minutes
	Bachelor's level	2		
	Diploma level	1		
	Secondary school	2		
Government decision-makers	Managers		2	38 minutes
Total			39 interviews	

The key participants were selected carefully for their positions and experience, ensuring that each made an important contribution to the research. The features of each interviewee group are briefly described in the following paragraphs.

First, the students were recruited from different colleges and various educational levels to generate comprehensive and realistic findings. Furthermore, due to the importance of the students union and its role as a link between the university and the student body, three of the interviewees are active in the union. The three interviewees also come from different colleges, enabling the researcher to collect rich data on their experiences in terms of their engagement with university and the university's interaction with them. This also shed light on the students' own sense of accountability, the obstacles hindering progression, and their recommendations for promoting accountability in the future. The students interviewed were all in at least the third year of their study and one was at the master's level. Thus, the data came from experienced students who have insights into the university's actions, operations, and accountability status.

Second, the academics interviewed are all associate professors or professors, and they each have at least five years' experience at Yarmouk University. One is the dean of a college in the university and two are chairs. This ensured that the data clarified the current situation with regard to accountability in Yarmouk University, eliciting valuable opinions and recommendations for improvement to better achieve the emancipatory purpose.

Third, all the managers and staff interviewed have at least 10 years' experience in their positions. Moreover, their positions are distributed across the university's various departments and colleges (i.e., the president's office, public relations, IT, college secretary, scientific research department, and student registration department). This variety added value to the

interviews by eliciting rich data on different perspectives of accountability. In addition, the interviews with the IT team clarified the position of ICTs within the university and produced valuable recommendations for improvements.

Fourth, the parents interviewed each have social media accounts (ICTs) or follow the Yarmouk University website or Facebook page and have at least one student in their third year of study at Yarmouk University. This produced rich data on the students' parents' perceptions of accountability in Yarmouk University, revealing how they see the status of accountability and their own recommendations for improving this. The interviewees each have active accounts on social media and keep up-to-date with the experiences of their sons/ daughters in the university.

Fifth, two of the interviewees are government decision-makers, both working in highest-level management of the Ministry of Higher Education in Amman-Jordan, with at least 10 years' experience in the field of higher education in Jordan. These interviews provided valuable data on the status quo in relation to laws and regulations concerning accountability in Jordanian universities, as well as eliciting recommendations for improving them. They also provided documentation of all relevant laws and regulation for inclusion in the content analysis of this study.

All the interview transcripts underwent thematic analysis from the emancipatory approach.

4.6.3.3 Confidentiality and anonymity of participants

In the dissertation, the participants are not identified by name, position, or faculty. To ensure their anonymity and confidentiality, the following actions were taken:

- Participants were identified by a code, which referred only to their stakeholder group. Specifically, academics were assigned the code "ACAD", staff the code "STA", students the code "STU", government representatives the code "GOV", and parents the code "PAR".
- Participants in each group were numbered in a random order (1, 2, 3, etc.), and this number was placed with the code of their group. For instance, the third student interviewed was assigned the code "STU 7", and so on.

4.6.3.4 Interviews

Interviews are the primary data collection method in qualitative research (Myers and Newman 2007). They enable the researcher to collect in-depth information about participants' experiences and feelings, as well as sensitive information that the participant may be unwilling to share by other methods (Oates 2006). One-to-one, semi-structured interviews were

conducted for the current study, and this was done remotely due to considerations around COVID-19, as mentioned before. The video call interviews were conducted using Skype, Zoom, and Messenger. Mobile calls were also used where the participant stated a preference for this or where there were internet connectivity problems.

4.6.3.4.1 Interviews recording and transcription

Recording interviews and taking notes is important for maintaining the accuracy of the data (Patton 1990). Most participants agreed to the interviews being recorded, with the exception of eight people (three students, four parents, and one government participant). The researcher took notes during the unrecorded interviews. Two of the parents also refused permission for quotes to be taken from their interviews. Although the interviews were conducted in Arabic, the participants occasionally used English words, which reflected their educational level. The average duration of the interviews was 41 minutes, but – at the participants’ request – some interviews were shorter (12-16 minutes). Most participants were willing to share information with the researcher, without hesitation. However, some refused permission to record the interview, asked for the recordings to be deleted afterward, asked to stop the recording during their interview, or asked the researcher not to include any quotes from their interview transcripts.

The interviews were transcribed by the researcher while other interviews were ongoing, which enabled the learning from the earlier interviews to be incorporated into the future interviews. According to Bryman and Bell (2003), the transcription of research data typically requires six hours for every hour of dialogue. For the current research, the transcription process required more than 10 hours for each hour of the recording. The researcher initially considered engaging a professional translator to translate the interview transcripts from Arabic into English. However, as this process would be very time-consuming, and there would be a danger of poor translation leading to a loss of accuracy and validity, the researcher decided to analyse the data in Arabic and translate the discussions and quotations herself. Most interviewees granted permission for their interviews to be recorded. All recorded interviews were transcribed verbatim in Arabic. The transcribed interviews were coded with letters (to reflect the group to which the participant belonged) and numbers to indicate the interview’s place in a random sequence.

4.6.3.4 Documents

Case study research findings can be strengthened by the use of multiple data-collection methods (Benbasat *et al.* 1987; Eisenhardt 1989). To increase the reliability of the current review, various documents relating to accountability in the university were collected for analysis. These included the university's annual reports; the procedural plans for 2020, 2021, and 2022; records of university law, higher education law, and electronic criminal law; and related plans.

The main source of these documents was the participants in the research, who cited these as highly relevant to accountability in general and university accountability in particular.

Table 4.4 shows the reports and laws that were analysed to validate the interview transcript data analysis. All the laws cited are active in Jordan.

Table 4. 4 Details of the analysed documents

Type of document	Document name	Publication year	Number of pages
Law	University law and its amendments (UL) 2019	2018	25
Law	Higher education and scientific research law and its 2018 amendments (HEL)	2018	10
Law	Cybercrime law and its amendments (CL), 2018	2015	7
Plan	National Strategy of Development of Human Resources (NSDHR)	2016-2025	368
Annual reports	Yarmouk University annual reports (five years)	2014/2015 2015/2016 2016/2017 2017/2018 2018/2019	212, 82, 137, 200, 182

To further investigate the themes that arose from the interviews, the researcher read these reports and studied these laws in depth, attempting to match the information with the interview findings.

The universities law and higher teaching law comprise all the regulations covering relationships between students, staff, and academics on one side and the Jordanian universities on the other. They provide a valuable understanding of this relationship from the accountability perspective. Electronic criminal law may affect the transparency and responsiveness of Jordanian universities, including Yarmouk University, when using ICTs. Finally, the five most recent annual reports of Yarmouk University provided a richer understanding of the student-university relationship and revealed the status of transparency and responsiveness in the university.

4.6.4 Qualitative data analysis

Data analysis was the most difficult part of the research (Yin 2009). However, there is very little research emphasising the importance of data analysis, with most researchers focusing on data collection (Thorne 2000).

Qualitative data analysis can take various approaches, depending on multiple factors, such as research questions, the overall purpose of the analysis, and the timeframe (Lacey and Luff 2009). Researcher preferences and experiences are also important contributors when selecting a data analysis approach (Bachman and Schutt 2008).

Manual analysis was conducted for the current research, because the researcher was unable to find data analysis software that could analyse Arabic-language data. This is logical, as the Arabic language is often difficult to interpret; for example, a word may have several meanings, depending on the context and the pronunciation. Furthermore, manual data analysis is preferable because the software is merely a data-organising tool and the data must still be interpreted manually. There are also various pitfalls associated with using software for this task (Petty *et al.* 2012).

Thematic analysis was used because this is very common in qualitative research (Bryman 2015). This approach involves the systematic analysis of data to determine the main themes and develop a rich and meaningful description of the phenomena (Braun and Clarke 2006). The themes represent a pattern of information that can be applied to answer the research questions (Braun and Clarke 2006).

Braun and Clarke (2006) describe the process of performing thematic analysis in qualitative research in the following steps:

1. **Data collection:** In the current research, data were collected from interviews and documents such as laws and regulations, the university's annual reports, and the NSDHR 2016-2025.
2. **The researcher familiarises themselves with the data:** In this stage, before contacting each participant, the researcher looked at their Facebook profile to gain more information about their background. The researcher also contacted the participants several times each to explain the research to them. The researcher also visited the university's website and the website of the Ministry of Higher Education, as well as the university official Facebook page, to gather important data. The researcher listened to the interview recordings after each interview and began the transcription process, continuing this in conjunction with the interviews.
3. **Writing the codes:** The researcher identified all the similar data patterns with codes and gathered relevant quotations together.
4. **Extracting the themes:** The researcher gathered together the codes that shared similar arguments and feelings.
5. **Reviewing the themes:** The researcher checked the extracted themes and put them into a logical sequence.
6. **Each theme must have a name:** The researcher named all the themes and linked them together.
7. **Writing the analysis chapters:** The researcher then wrote the analysis chapters. Each research question has its own theme and chapter. All the analysis chapters together are linked to the theory underpinning this research to build the story of the data analysis.
8. **The researcher should obtain feedback from the interviewees:** The researcher telephoned some of interview participants to ensure that the transcripts accurately reflected their arguments in their interviews. This helped to verify and increase data validity.
9. **Writing the discussion of the analysis:** This was the final step of the qualitative data analysis. The researcher wrote the discussion chapter to link the analysis findings to the theory and the previous literature to answer the research questions.

The researcher followed the previous nine steps when conducting the interview analysis. Consequently, the analysis chapters 6, 7, 8, and 9 are analysed thematically to reflect the

findings of the study. Chapter 6 presents the findings of the document content analysis, and the method used is described in next section. Chapters 7, 8, and 9 present the interview data analysis. The following two sub-sections detail the content analysis of the related research documents and the steps of the thematic analysis (Braun and Clarke 2006) of the interview data.

4.6.4.1 Content analysis – document data

Content analysis is commonly used in qualitative research (Elo *et al.* 2014). This can be defined as the various methods used to analyse text data to elicit contextual meaning (Vaismoradi *et al.* 2013; Hsieh and Shannon 2005). Textual content analysis goes beyond counting the words and seeks to intensively examine the text to classify it into themes and patterns of meaning (Hsieh and Shannon 2005).

According to Hsieh and Shannon (2005), there are three approaches to content analysis. The first is the conventional approach, and this is used when there is no identified theory, and the researcher wishes to describe a phenomenon using codes identified during the analysis and derived from the data. The second approach is directed content analysis, which is guided by a more structured process. This involves identifying key concepts as initial codes or by coding directly with predetermined codes derived from the theory or relevant findings. The data generated from directed content analysis offer supported or non-supported evidence for the theory. The third approach is summative content analysis. This is where the researcher determines and quantifies certain words in the text as keywords, both prior to and during the analysis, to explore the contextual usage of the terms. The current research used conventional content analysis to interpret the documents, with codes, categories, and themes gathered from the documents to describe the current state of accountability, contemporary attempts at improvement, and future plans.

The content-analysis process is divided into three phases (Elo and Kyngas 2008). In the preparation phase, the unit to be analysed is selected and analysing the transcript into main themes. The organisation phase involves categorisation and abstraction, identifying concepts or open codes, grouping codes, and formulating categories and subcategories. The reporting phase involves reporting the analysis findings using models, conceptual maps or systems, and categories.

4.6.4.2 Thematic analysis – interview data

The thematic analysis of the interview data highlighted several themes. The first theme is the defining of accountability in HEI and the mechanisms of accountability, as well as the status quo of accountability in HEI in the case study of this research. The analysis of accountability definitions focused on both the transparency and responsiveness dimensions. The analysis of accountability mechanisms focused on formal and informal processes. The analysis of the status quo in this case study focused on the status of different services provided by the university (such as teaching, research,

management) and the use of ICTs to enhance HEI transparency and responsiveness. This theme responds to research question one.

The second theme concerns the barriers to the promotion of accountability in the case study. Any problems, challenges, complaints, or participant's bad experience with the university was assigned to this theme. The barriers were then grouped into different levels to reflect the typologies of these barriers. This theme responded to the second research question.

The third and final theme encompasses current attempts to promote accountability in the case study of this research and recommendations for the future. Any current attempts, future suggestions, or proposed methods for enhancing accountability in the university were assigned to this theme. Current actions are reported separately from future recommendations. The future recommendations and methods are linked to the codes in the first theme to provide solutions for promoting accountability in the status quo. The recommendations and methods, taken together, propose a vision of accountability for the case study of this research.

All the above three themes are match with applying the emancipatory approach dimensions as the researcher seeks to change the status quo of accountability to a better vision from the perspective of different stakeholders.

4.7 Chapter summary

This chapter has discussed the methodology followed in this research and the methods and techniques used to collect and analyse data. The current research embraced a critical approach to explore and change the status quo of HEI accountability. It also adopts a "middle range" methodological perspective. The current research also adopted a qualitative approach, investigating a single case study in Jordan to generate in-depth information from a context distinct from that of the European Union or the United States. Content analysis and interviews were conducted to gather data, and both methods generated descriptions and criticisms of the current state of accountability, while providing methods and solutions for improving the accountability of HEIs.

The final section of this chapter detailed the data collection procedures, which begin with the preparation for data collection and ended with the data analysis. Explanations were given of the conventional content analysis of the documents and the thematic analysis of the interview data.

Chapter 5: Research context

5.1 Introduction

This chapter provides the background to the research context. This comprises sub-sections on Jordan's geography and demography, its political system and economy, the background of its national culture, its higher education system, and an overview of the research case study. Accountability differ depending in changing in the context (Sinclair 1995), moreover critical theory is resilient to any changes in the context therefore, analysing the context will contribute in understanding the type and form of accountability used in the Jordanian context at the macro level (Jordan geography, political, & economy) to understand the external pressure over the HEI accountability which represent a context that demands reform and improvement and at the same time cannot rely on the political accountability as discussed below , Meso level (Cultural) which show an unbalance of power inside the society which repress and ignore marginalise voices, and Micro level (the university) which provide insight to the inside pressures that affect university accountability. All these levels provide an insight to the historical events to reflect on the HEI accountability current status from emancipatory perspective to critique the status quo and provide methods to change.

5.2 The background of the Jordanian context

It is essential to elaborate on Jordan's geographical, political, economy, and cultural background, as these factors affect the country's higher education system. The following sub-sections will thus discuss the Jordanian context in detail.

5.2.1 Jordan's geography and demography

Jordan is an Arabic developing country (Stjernswärd *et al.* 2007), located in the heart of the Middle East. Jordan's territory covers about 91,880 square kilometres (Al-Deseit and Al-Sharafat 2009). Jordan is bordered to the north by Syria, the east by Iraq, the southeast and south by Saudi Arabia, and the west by historic Palestine (the West Bank and Israel). To the north, there is the access to the Red Sea as part of Gulf of Aqaba (Jordan Chamber of Commerce 2013). Jordan's official language is Arabic, and English is its first foreign language (Dwiek 2000). This is commonly used for teaching in Jordanian universities, in textbooks and during lectures in most faculties, such as medicine, science, engineering, economics, and business administrative science (Yarmouk University 2020).

According to administrative divisions system No (46) in 2000, Jordan was divided by the division system No (46) which separates the country into three regions and 12 provinces, containing 51 districts and 38 divisions, as follows:

- The northern region includes four provinces (Irbid, Ajloun, Jerash, and Mafraq), 16 districts, and 14 divisions.
- The central region includes four provinces (Al-Asimah, Zarqa, Al-Balqa, and Madaba), 19 districts, and 15 divisions.
- The southern region includes four provinces (Karak, Maan, Tafila, and Aqaba), 16 districts, and 9 divisions.

According to the Department of Statistics (2019), Jordan's population is around 10,554,000 (52.9% male and 47.1% female), and the majority of the population is urban (90.3%), with just 9.7% rural. More than two-thirds (70.6%) of the population are under the age of 35 years old. (Despite this, there are only 10 public universities in Jordan, which gives an initial indication of the student-academics ratio.) The average population density is 118 person/km²; the highest population density is found in Irbid, where there are 1245.1 people/km², and Maan city has the lowest density, with just 5.3 people/km². This disparity in population density has various implications for universities in Jordan, and universities in high-density areas are subjected to more economic and organisational pressure than universities in less dense areas. The population of Jordan underwent a sharp change during the second half of the last century, increasing from 586,000 on 1952 to 10,554,000 on 2019. This increase was due to turbulent political situations in the Middle East, which forced refugees from Palestine, Iraq, and Syria to emigrate to Jordan. This population boom increased the demand for public services and food; damaged the Jordanian infrastructure; and created challenges for the provision of education, health, and transportation (Alshoubaki and Harris 2018).

5.2.2 Jordan's political system and economy

The Emirate of Transjordan was established after the dissolution of the Ottoman Empire. It was colonised in 1920 by Great Britain and it became independent in 1946. The Hashemite Jordanian Kingdom established the country known today as Jordan (Nūwār 2006). This history of colonisation led to the use of English as a first foreign language in Jordan and the introduction of English language into the school curricula – from the primary grades through to higher education. The regime of Jordan is a constitutional monarchy, which provides internal stability in the country (Helfont and Helfont 2012).

The political system in Jordan is based on three independent authorities (legislative, executive, and judicial) the legislative authority is vested in the King and the National Assembly (Majlis

Al-Umma), which consist of two houses: the House of Notable (Majlis Al-Ayan), appointed by the King, and the House of Representatives or the parliament (Majlis Al-Nuwaab), whose members are elected by people based on single vote system (Jordanian Constitution, article 25). Executive authority is vested in the King and is exercised by his ministers in accordance with the provisions of this constitution. The King appoints the prime minister, who appoints the cabinet, which is accountable to the National Assembly (Majlis Al-Umma; Jordanian Constitution, article 26). The judiciary is independent, and the law is exercised by courts of all types and degrees, and all judgments are issued in accordance with the law in the name of the King (Jordanian Constitution, article 27).

To achieve true separation between the three authorities, prevent control by the executive authority, and link its practices with an accountability system, there must be a strong and effective parliament, elected through free and fair elections, which performs a supervisory and legislative role without submitting to any party and while contributing to the establishment of accountable institutions and fighting corruption (Bani Salameh 2017). On 10 November 2020, Jordan held the parliamentary election, despite the COVID-19 pandemic. There were calls from people on social media to boycott the election to minimise the risk of spreading the virus; and, as a result, participation decreased from 36% in the previous election to 29%. This undercut the election integrity, especially as there was no option for online participation (Kao and Karmel 2020). Parliament was not represented by this low voter turnout, and there were many cases of fraud (Anan 2020). The integrity of the results was drawn into question by this low rate of participation, and it is not expected that these elections will produce a strong parliamentary council representing all groups in society and achieving real accountability for the various ministries.

However, Jordan is surrounded by turbulent areas. The Arab Spring called for political reforms in countries such as Syria and Egypt and encouraged Jordanian citizens to organise weekly protests demanding political and economic change in response to the high unemployment rate, corruption, and economic recession, with the unemployment rate reaching 23% during the second quarter of 2020 (DOS 2020). The Arab Spring negatively affected the Jordanian economy by decreasing the remittances of Jordanian workers abroad and the inflow to the tourism sector (Reuters 2013). Furthermore, 664,226 Syrian refugees have entered Jordan (UNHCR 2019), increasing government expenditure, the unemployment rate, and food prices (Alshoubaki and Harris 2018). Jordan's economy remains weak due to the trade deficit, high debt levels, weak private demand, limited government investment, and limited fiscal space

being constrained by COVID-19. Jordan minimised the health impact of the pandemic at the expense of the country's economic status by imposing a domestic lockdown that had a disruptive impact on the economy, worsening the fiscal deficit, as decreasing revenue collection increased the unemployment rate and decreased labour participation (The World Bank 2020).

According to the Transparency International, a global coalition against corruption (TI 2019), Jordan's corruption perception index was 48 in 2019, which is moderate. Jordan was nonetheless placed on the organisation's watch list because, while it is stable, its geographical and economic situation mean that further observation is required. In response, King Abdullah II ordered major reforms, which many argue have been ineffective due to the prime minister's failure to execute these reforms (Helfont and Helfont 2012). This has several causes, including an absence of political will, the failure to create a vision about how to build national state, the failure to create a national identity, the failure to create a democratic culture, marginalisation and exclusion of civil-society institutions, a weak economy, and deep state interventions (Bani Salameh 2017). This failure to achieve real reforms has affected all sectors in the country, including higher education, which is the subject of the current study.

5.2.3 Jordanian culture

Culturally, Jordan is an Islamic country that has social constructs of tribalism (Koburtay *et al.* 2020). There are widespread misunderstandings of tribalism. Researchers have dismissed the importance of tribalism for local communities, despite the fact that tribalism can be interpreted as a set of values and standards for hospitality, independence, honour, and strong group loyalty, affecting both individual behaviour and culture. This neglects the role of tribalism in resolving conflicts (before, after, or instead of resorting to the courts); financial support; exchange of important information; marriage arrangements; protection; and childcare (Antoun 2000; Metz 1989). However, there are also disadvantages, with many families following tribal traditions and customs that, in some cases, contradict Islamic law (*sharia*; Koburtay *et al.* 2020). For instance, Jordanian society is patriarchal, with gender discrimination practised in Bedouin culture due to "shame culture". For instance, families may prevent their female relatives from seeking employment for fear that they will bring shame or dishonour to their families (Abu-Rabia Queder, 2007).

Furthermore, *Wasta* is the Arabic for "middle", and it is derived from the word *tawassata*, which means "being in the centre" or "to mediate" (Brahms and Schmitt 2017). *Wasta* plays a major part in Jordanian social construction (Al-Ramahi 2008): to Jordanians, it means

connections – referring to third-party intervention in favour of clients and family to obtain resources or privileges (Cunningham and Sarayrah 1994). In Jordanian business, many people rely on *Wasta* rather than their qualifications and ability to compete (Loewe *et al.* 2007; Al-Ramahi 2008). It is often used in employment selection, in place of a merit-based system, and it is strongly related to favouritism and nepotism (Ali *et al.* 2015). A strong family background and connections are vital when seeking employment – far more important than higher education, which indicates a higher system productivity failure (Assaad *et al.* 2018).

Favouritism is the use of one's connections to get a job, rather than one's qualifications, with these connections exerting pressure on the employer (Al-Ramahi 2008; Ali *et al.* 2015). Nepotism, in contrast, is the hiring of relatives (Vinton 1998; Caputo 2018). *Wasta* affects many aspects of Jordanian culture in addition to employment selection, such as resolving clan disputes, where a third-party mediates a conflict and seeks to resolve a problem (Al-Ramahi 2008). *Wasta* also provides a method of transferring information and a guide for decision making (Ali *et al.* 2015). It is considered a form of corruption that emerges in the absence of accountability and corruption control, which are core dimensions of governance that can affect the business climate and economic development (Loewe *et al.* 2007). Therefore, the *Wasta* culture influences HEI accountability by affecting the standards of appointment in universities and leading to the selection of underqualified people, which limits their ability to carry out work. *Wasta* also intervenes when people make mistakes and are able to evade responsibility and avoid being held accountable.

5.2.4 The background of information communication technologies in Jordan

Jordan recognises the importance of ICTs and their role in developing the economy (Al-Jaghoub and Westrup 2003), and the ICT sector represents 2.5% of the country's GDP (Gedeon and AL-Qasem 2019). Jordan has sought to become a centre for IT in the Arab region (Al-Jaghoub and Westrup 2003). According to the Information and Communications Technology Association – Jordan (ICTA-Jordan 2012), development could enable the Jordanian ICT sector to gain a competitive advantage over other countries in the region. This was done by the country in several steps, beginning in 1994 with the establishment of the National Information Technology Centre (NITC), which aims to formulate and implement strategies to develop the ICT sector in Jordan (ICTA-Jordan 2012).

In 1995, Jordan established the independent Telecommunication Regulatory Commission (TRC) to regulate ICTs in Jordan and create a competitive environment conducive to investment (ICTA-Jordan 2012). In 2002, the Ministry of Information and Communication

Technology (MoICT) was established to govern and develop the ICT sector in the country (ICTA-Jordan 2012). In 2016, MoICT collaborated with ICTA-Jordan and the United States Agency for International Development (USAID) to launch “REACH 2025”, which aims to digitise the Jordanian economy, with a focus on specialised markets and integration with global value chains, as well as digitising the primary sectors (health, education, and financial services) to ensure affordable citizen inclusion and accessibility (REACH 2025).

To enhance the legislative environment for electronic transactions and the promotion of e-commerce, Cybercrime Law No. 27 was issued and entered into force in Jordan on 1 June 2015 as a permanent law that amends the Interim Information Systems Crimes Law of 2010 and replaces it in accordance with Article 94 of the Constitution (Cybercrime Law 2015). This law includes Article No. (13), which many Jordanians believe limits freedom of expression when using ICTs. This point is discussed in detail in chapter 6 ‘the documents content analysis’ section (6.2.3).

5.3 The Jordanian higher education system

Higher education is defined as a study course whose duration is not less than a full academic year, delivered to students following their obtaining of a high-school diploma or equivalent (HESRL 2018). The Jordanian education system is structured into two years of pre-school and 10 years of primary school, followed by two years of secondary school. After passing the final secondary year, known in Jordan as “*Al-Tawjihi*” (Ministry of Education 2020), the student is enrolled at the university in an undergraduate programme, based on their average marks in *Al-Tawjihi* (Unified Admission Coordination Unit 2020). The higher education system comprises two primary programmes: undergraduate and postgraduate.

5.3.1 The foundation of the Jordanian higher education

Higher education in Jordan began in 1958 with the establishment of a two-year institution called “*Dar Al-mulemeen*” (“Teachers’ House”) to produce qualified teachers. In 1962, the University of Jordan, the country’s first public university, was established in the capital city of Amman. The second university, Yarmouk University, was established in 1975 (Ministry of Jordan Higher Education 2019). During King Abdullah II’s reign, many public, private, and foreign universities have been established. There are today 21 private university and 10 public universities (Ministry of Jordan Higher Education 2019). All private and public universities are subject to Law No. (17) of 2019, which amended the Higher Education and Scientific Research Law (HESRL), and Law No. (18) of 2019, amending the Jordanian Universities Law (JUL; Ministry of Jordan Higher Education 2019). This research focuses on public universities.

5.3.2 The admission bases

There are many types of admissions processes for the undergraduate programmes in Jordan's universities. Some are competitive, with students accepted on the basis of their average scores. This merit-based admission represents 50% of university admissions. There are also specific seats for some classes that are obtained on a competitive basis, as follows: 20% of the seats in each college or specialty are allocated to the children of workers in the Jordanian armed forces, public security, the gendarmerie, general intelligence, civil defence, and retirees; 15 seats in each university are allocated to the children of martyrs from the Jordanian armed forces, public security, gendarmerie, general intelligence, civil defence, and retirees; 5% of the seats in each college or specialty are allocated to the children of teachers who work in the Ministry of Education; 5% of the seats in each college or specialty are allocated to students who passed the Tawjihi in previous years; 5% of the seats in each college or specialty are allocated to Jordanian students with international high school diplomas; 350 seats are allocated to the children of refugees; 10% of the seats in each college or specialty are allocated to the children of Jordanian tribes who study in the Jordanian Badia schools and schools with special conditions; and 150 seats are allocated to the children of Jordanian women who are married to non-Jordanians. The Higher Education Council (HEC) also allocates a number of seats to the children of Jordanian diplomats and officers who are abroad (Higher Education Council 2020). These seats represent around 50% of the admissions, which affects the quality of the students accepted to the universities, as their admissions are guaranteed even when their grades are lower than those of other students (as explained in chapter 6 the documents content analysis section (6.4.1).

Furthermore, Jordanian universities can enrol the children of their staff directly to any major programme (except for medical specialties), taking up to 15% of the seats. They can also enrol outstanding and talented students in the artistic, sports, and musical fields to any major they wish to join; and it can enrol students in the *Al-Mowazi* programme (this programme allows students to join any major they want, paying high tuition fees regardless of their grades at Tawjihi). The university can accept student in Al-Mowazi programs with maximum 30% of the students accepted according to the competitive base within the category they are competing in (the competitive base where student enrolled to the university majors according to their Tawjihi degree). Finally, acceptance to the international student programme is based on the general policy issued by the HEC (2020). Consequently, admissions not based on merit or the qualifications of the students are unjust, and they affect the quality of the university graduates.

5.3.3 The governance structure in higher education institutions

According to the HESRL, Jordan's Ministry of Higher Education undertakes its governance and supervision tasks across all Jordanian universities through different committees. These are the HEC, the Academic Committees (AC), the Board of Accreditation of Higher Education Institutions (BAHEI), and the Board of Directors of the Scientific Research Support Fund (BDSRSF; HESRL 2018). The Ministry of Higher Education also establishes boards and councils inside each university to monitor its actions, under the JUL (2019). These include the Board of Trustees, the Dean Council, and the University Council; and inside each faculty, there is the Faculty Council. The next section discusses the governance structure that governs the universities externally and internally.

Board of Trustees

According to the JUL 2019, all universities – whether private or public – must have a board of trustees consisting of a chairman and 12 members. The chairman and members of the board of trustees are appointed for four-year renewable terms. The president of the board of trustees of a public university and its members are appointed, and their dismissal of their jobs based on the Prime Minister's recommendation based on the Board's recommendation and accepted by a royal decree (JUL 2019). The president of the board of trustees of a private university is appointed upon the recommendation of the corporation board (JUL 2019).

The main duties of the board of trustees are to design the general policy of the university; approve the university's annual strategic plan and annual final budget; evaluate the performance of the university; appoint vice presidents, university deans, and branch heads, upon the president's recommendation; make recommendations to the council to establish colleges, departments, institutes and scientific centres, academic programmes, and specialisations or to merge them with others or cancel them; determine tuition fees; discuss draft regulations and submit them to the council to complete the procedures for duly approval; and appoint external auditors (JUL 2019). The board of trustees forms an academic committee, an administrative and financial committee, and any other permanent committee it deems necessary to study the topics to which it refers, according to the competence of each committee (JUL 2019).

Control and internal audit unit

A control and internal audit unit is established in the university; and its director is appointed by the university's board of trustees. This unit is directly responsible to the board of trustees and takes control of administrative and financial matters at the university, submitting quarterly, semi-annual, and annual reports to the board of trustees (YU 2020).

The university council

The university board is formed by the president of the university and consists of three deans, one academic (or two, one for each college in the university), three managers from different units in the university, two from the local society, two from the student union, and one graduate (JUL 2019). The main duties of the university board are to enhance university services; discuss the annual development project prepared by the president; discuss projects of university regulations and instructions; discuss and approve the university's annual draft budget; and approve reports of the university's performance, activities, and achievements (JUL 2019).

The deans' council

The deans' council consists of the university president, vice presidents, deans of colleges, deans of institutes, and deans of university activity units (JUL 2019). Its main duties are to provide recommendations for opening new colleges, departments, scientific centres, programmes and academics majors; appoint and promote academics and evaluate their educational and research performance; send faculty members to pursue postgraduate study courses and scientific assignments; and establish an internal control to monitor the quality of the student graduates (JUL 2019).

Inside each faculty, there is a faculty council, which consists of the dean and his vices and the departmental chairman, as well as an elected representative for each department and two specialists from outside the university, appointed by the president (JUL 2019). The council proposes plans for majors, approves teaching curricula, coordinates with the deanship of scientific research to determine the supervisors of scientific theses, and prepares the faculty budget (JUL 2019).

The above university governance structure affects university accountability by imposing the one-man policy, which is elaborated upon in chapter 6, on the document content analysis, sections 6.2.1.2 and 6.2.2.2. The next section discusses the common problems in higher education.

5.3.4 Problems in Jordanian higher education

Two gulf countries, Kuwait and Qatar recently cancelled the accreditation of some public and private Jordanian universities (Jumian 2019). This decision sheds light on problems in the Jordanian higher education sector in relation to university autonomy, high tuition fees, failure to meet market requirements, and forged certificates (Economic and Social Council 2017; Assawsana 2008).

Jordanian universities have weak autonomy, with interventions at different levels that weaken their administrative and academic structure (Alshoubaki 2018). Furthermore, changes in the way that policies and legislation are developed have led to decreased legislation quality, which has a negative effect on this structure (Alshoubaki 2018) because it is nonresponsive legislation that does not change in response to current problems in the HEIs (Mahafzah 2017). For this reason, the current study sought to contribute to improving the accountability policies.

Another problem is the high tuition fees that keep many students from enrolling. Jordanian university budgets are primarily derived from students' tuition fees and contributions from the Ministry of Higher Education, which support low-income students. Jordanian universities have failed to build a successful economic model based on sustainable resources (Economic and Social Council 2017; Mahafzah 2017). This has pushed the universities to increase tuition fees and provisions, introducing the *almwazi* system that allows students to study any major regardless of their high school grades if they pay higher fees, which negatively affects the outcomes of the educational process. As a result of the increased acceptance rates, many students can no longer study their desired majors unless they either attain very high grades or enter the *almwazi* system. This has meant that many students are not able to study, or they begin studying for one or two semesters and then stop when they are unable to pay (Alshoubaki 2018).

The similarity of the disciplines, the repetitiveness of the course material, and their incompatibility with the requirements of the labour market constitute other problems facing Jordanian higher education (Alshoubaki 2018). There is a mismatch between higher education outcomes and labour market demand (Assaad *et al.* 2018). Some attribute this to a lack of research and programmes to determine the market needs, citing a need to redesign the academic disciplines to meet market requirements (Mahafzah 2017). Furthermore, another issue came to light in 2018, when an employee of the University of Jordan was found to have forged a certificate for a person of Kuwaiti nationality (Rasd 2017).

Syrian students also struggle with the absence of clear communication channels. The Centre of Strategic Studies (2018) found that Syrian students' complaints were not being attended to, which left them dependent on their friends or university officials and thus constituted an additional responsibility. All these problems point to a problem with accountability in Jordanian universities, which demands further investigation.

5.3.5 Attempts to reform Jordanian higher education

King Abdullah II called for development and reform of higher education in Jordan in the seventh discussion paper, one of many issued during the last two decades to discuss vital topics in the development of various sectors in Jordan. In addition, the King launched the National Strategy for Development Human Resources (NSDHR) for 2016-2015 and 2016-2025, providing a plan to ensure fairer opportunities for qualified students based on equal foundations of merit and capabilities; to promote the quality of teaching, learning, and scientific research; and to enhance university accountability by motivating universities to make tangible contributions to national economic and social goals (Ministry of Jordan Higher Education 2019). The 2016-2025 NSDHR analysed in the content analysis concerns the accountability of the government for the development of higher education.

King Abdullah II has argued in his seven discussion papers that building human resources and developing education is at the core of the national renaissance. He has proposed five dimensions to the optimisation Jordan's higher education: (1) providing fair opportunities for students; (2) raising the quality of the scientific research outputs and the research impact in teaching, learning, and accountability; (3) expanding the role of universities in achieving national goals; adopting the best international practices in teaching and learning; and increasing stakeholder awareness of the importance of higher education (7th discussion paper, 2017).

King Abdullah II argues for the importance of the education sector as a strategic sector with a profound effect on the present and future generations. Thus, the education sector in Jordan needs continual development and modernisation in all the sciences (7th discussion paper 2017). King Abdullah II argues that Jordan's education sector faces numerous challenges that must be recognised and overcome, with effective solutions devised to enable the development of a modern education system. He concludes that positive change is needed because change is inevitable (7th discussion paper, 2017).

5.3.6 Information communication technologies in higher education

The quality of education can be increased through the extensive use of ICTs (Westera 2004; Chiu and Moss 2007), as these are known to increase students' productivity, creativity, and research skills and to provide them with creative learning tools (Ensminger and Lewis 2010). Furthermore, ICTs can decrease the cost of higher education and enhance research cooperation (Forest and Kinser 2002). Hence, the ICT revolution in the 21st century increased the accessibility of study resources and research (Parker *et al.* 2011). ICTs must not be neglected

in higher education, and suitable technology should be adopted to enhance the educational process and ensure the inclusion of all students.

Jordanian higher education decision-makers are aware the potential of these technologies to enhance the educational system (Al-Zoubi *et al.* 2007; Al-Shboul *et al.* 2017). A national strategy for organisational change which build beside on expert effort to accelerate educational development and reforms was launched by the Jordan Education Initiative (JEI) in 2002. JEI aims to provide a reform model for higher education, building ICT capabilities in partnership with global firms to provide creative educational solutions (Al-Zoubi *et al.* 2007).

The infrastructure for in-campus ICTs includes classroom technologies such as data show, computer labs, collaboration and cooperation among instructors, design of and improvements in course materials, and remote access to university resources. Unfortunately, the utilisation of ICTs in the educational process remains low in Jordanian universities, due to a lack of instructor skills (Muflih and Jawarneh 2011; Al-Shboul *et al.* 2017). However, the infrastructure deployed in higher education is adequate in terms of online access to courses and resources (Al-Shboul *et al.* 2017). According to the Network Readiness Index (NRI) 2020, Jordan ranks 69 among 134 countries. This score represents individuals marks on four aspects: technology reach (access, content, and future technology), with a score of 75; people (individuals, businesses, and governments), with 44; governance (trust, regulation, and inclusion), with 73; impact (economy, quality of life, and SDG contribution), with 90. Jordan ranks 63 for the use of virtual social networks, 30 for adult and youth ICT skills, and 28 for adult literacy. Consequently, this study explored the obstacles that hinder Jordan's HEIs when utilising ICTs in the accountability process, as there is evidently adequate infrastructure and governmental interest in greater employment of technology in education.

5.4 The background of the university

In 1976, Yarmouk University was established in Irbid city, which is located in the northern part of the country. This was the first university in the north and the second university in Jordan as a whole. The College of Sciences and Arts was the cornerstone of the university, offering majors in sciences, literature, economics, and administrative sciences (YU 2020). The university witnessed growth and development, and many faculties and majors were subsequently created. In 2011/2012, the faculty of tourism and hotels was established; the faculty of pharmacy followed in 2012/2013; and the faculty of medicine came in 2013/2014. In 2013, the engineering departments (industrial and architectural engineering) were created;

and in 2016, a department of business and financial economics was created in the faculty of economics and administrative sciences, as well as departments of software engineering and of networks and information security in the faculty of information technology and computer science (YU 2020).

5.4.1 The university's vision and mission

The vision of the university is to be at the forefront of Jordanian universities and to reach a prominent position regionally and worldwide through pioneering and excellence in the fields of education and scientific research. The primary mission of the university has three dimensions. The first is to provide quality education to all university students in their fields of specialisation, at all levels. The second is to encourage research programmes that provide individual well-being, in addition to economic growth and development. The third is to contribute to serving the local, national, regional, and international community by promoting cultural enrichment and providing educational and training opportunities for the public (YU 2020).

5.4.2 The university's structure

The university consists of 15 major faculties and a languages centre. The university also has a deanship for student affairs, which is responsible for the students' union, and another for scientific research and postgraduate studies (YU 2020). In addition, there are administrative units (the presidency, legal affairs, supplies, HR, engineering, production and maintenance, international relations and projects, administrative and financial control, public relations, library department, admission and registration, security, investment fund, development and planning, liaison office, and model school) and centres (the computer and information centre; refugees, displaced persons, and forced migration studies centre; Princess Basma Centre for Women's Studies; accreditation and quality assurance centre, Prince Faisal Information Technology Centre, entrepreneurship and innovation centre; and Queen Rania Center for Jordanian Studies and Community Service; YU 2020).

5.4.3 The university campus

The university campus is located in the heart of Irbid city, and a main street splits the university campus into two parts. The university built a bridge to connect the two parts and operates transportation between the two sections, facilitating the movement of students between the departments of the university (YU 2020). One section is home to most of the faculties (arts, *hijawi* faculty for technological engineering, *sharia* and Islamic sciences, science, education, physical education, law, fine arts, information technology and computer science, archaeology

and anthropology, and tourism and hotels), as well as the health centre, admission and registration department, deanship for student affairs, and deanship for scientific research and postgraduate studies. The other section of the campus houses the faculties economics and administrative sciences, medicine, pharmacy, and media (YU 2020).

The university faculties provide 142 academic programmes, classified below in Table 5.1 (YU annual report, 2018/2019)

Table 5. 1 The university academic programmes

No	Faculty	Bachelor	Master	Ph.D.	Total
1	Faculty of Science	7	9	-	16
2	Faculty of Arts	11	9	2	22
3	Faculty of Economics and Administrative Sciences	7	7	-	14
4	Hijjawi Faculty for Technological Engineering	10	4	-	14
5	Faculty of Education	3	14	10	27
6	Faculty of Sharia and Islamic Sciences	6	4	4	14
7	Faculty of Physical Education	1	2	-	3
8	Faculty of Law	1	2	-	3
9	Faculty of Fine Arts	4	2	-	6
10	Faculty of Information Technology and Computer science	4	3	-	7
11	Faculty of Archaeology and Anthropology	3	4	-	7
12	Faculty of Media	3	1	-	4
13	Faculty of Tourism and Hotels	2	1	-	3
14	Faculty of Medicine	1	-	-	1
15	Faculty of Pharmacy	1	-	-	1
Total		64	62	16	142

In the second semester of 2018/2019, 67.9% of the university graduates were female, with a high participation of females in various disciplines (YU annual report 2018/2019).

There were 1,122 faculty members, of whom 28 were non-Jordanian, compared to a student population of 31,871, which represents a student to academic ratio of around 29:1. There were 1,433 workers in the administrative and technical positions at the university (YU annual report 2018/2019).

5.4.4 The university infrastructure

The university launched an initiative called, “Together We Promote Our University”, to enhance its partnership with the private sector and improve the university infrastructure and educational environment, in response to the latest developments required by interested stakeholders (YU annual report 2018/2019).

5.4.5 The university action plan 2020-2022

The university prepared a three-year procedural plan to strengthen two axes: (1) the administrative and financial and (2) the qualitative and academic. In the first axis, the university designed a procedure to resolve the debt problem; increase investment; control administrative and financial governance at the university, leading to better alignment of revenues and expenditures and preventing financial squandering; better match administrators and academics; reduce costs; and reduce spending and stop the accumulated annual cash deficit (YU procedural plan 2020-2022). One of the main issues in the financial axis is that donors have delayed the payment of tuition fees, and programmes such as the particle programme cost the university around 34 million (YU action plan 2020-2022). In the second axis, the university designed procedures to achieve national accreditation conditions and standards, especially those related to general and specialised absorptive capacity; reduce the student-teacher ratio to acceptable international ratios; improve the university’s ranking in the Arab and international general and specialised rankings; remove stagnant specialisations or reduce registration on them to a minimum; increase the number of new specialisations required for the local, regional, and international labour markets in line with future developments; increase the number of foreign students (Arab and otherwise) to enrich the university environment and enhance cultural life; increase applied and technical majors in technical universities and raise the percentage of students enrolled in them; expand the scope of the academic capacity-building programmes for junior faculty members; and enrich the capabilities and skills of older faculty members, especially in the field of e-learning.

5.4.6 The university strategic plan 2016-2020

The strategic targets for 2016-2020 are to raise graduate performance to ensure graduates are knowledgeable and competitive in the labour market, while increasing the sense of belonging and loyalty to the country so they can contribute to its development; improve the quality of scientific research to reach international standards; improve the educational process and its outputs; enhance accuracy and transparency of administrative work; develop academic and administrative staff; strengthen foreign relations with universities and international centres;

develop sustainable partnerships with local civil institutions; and enhance the financial position to the university (YU strategic plan 2016-2020). To achieve the strategic goals, the university identified 11 axes to work on: new faculties and academic majors, updates to programmes and study curriculum, scientific research, students, quality management, administrative development, internationalisation, human resources, social responsibility, financial axis, and infrastructure (YU strategic plan 2016-2020).

5.4.7 The university's governing value

The university has identified several values that govern the behaviour of all internal stakeholders, with academic excellence considered the core value. They are as follows: ethical and social commitment; a sense of belonging among staff and students, inspiring them to put the public interest over their personal interest; international harmony with all cultures and open doors for international cooperation; inclusiveness through integration of different forms of knowledge; quality of education and scientific research; accountability and reward systems; transparency and academic integrity and freedom; decentralisation and sharing of decision-making processes among departments, administrative levels, and students; and the adaption of practices to accommodate the latest developments and apply them in education and scientific research (YU strategic plan 2016-2020).

5.4.8 The current state of the university

There are several points that summarise the current state of the university. In Table (5.2) below, these are each classified as strengths and weaknesses (YU strategic plan 2016-2020).

Table 5. 2 The university strengths and weaknesses

Strengths	Weaknesses
The location of the university in the heart of second-largest city in Jordan	Poor quality of many graduates
Qualified academics from reputable international universities	Weak relationships with graduates
Library is the largest in Jordan, with a centre of excellence that provides a database for member Jordanian universities	Mismatch between market requirements and graduates' qualifications
Wide network of academics, regional and international universities, scientific institutions	Students weak in Arabic and English languages
English is the language of instruction in many majors	Little practical or applied training for students.
The availability of infrastructure	University does not control the number or quality of admissions
Some majors are unique, some are high quality	Weak development in modern teaching methods
Good level of information technology (IT) infrastructure	Declining numbers of library visitors

	Weak relationship with wider society
	Unclear priorities for scientific research, absence of comprehensive research plan
	Absence of strategic planning at the faculty level
	Lack of long-term plan to provide the university with qualified academics
	Lack of incentive programme
	Weak performance by administrative and technical staff
	Poor financial sources
	Unattractive salary and incentives system
	Deterioration in infrastructure and weak maintenance
	Migration of qualified academics

5.5 Chapter summary

This chapter has presented the context of the study. It began by describing different aspects of the Jordanian state, including higher education, and provided an overview of the university in which the study took place. This information is valuable because accountability in universities is affected by internal and external factors, with the country's geographical, demographic, economic, political, cultural, and judicial systems all affecting HEI accountability, as well internal factors such as the governance system and the current and future actions of the university. It is also affected by the status and laws of the education sector as a whole and on various levels within the university.

The geography and demography of the Jordanian state were described, along with the political and economic situation in the country and its culture, as each area affects accountability in public universities. Population affects university admissions and thus the quality of education. Furthermore, a strong and effective parliament can hold the Ministry of Education and universities accountable for their performance. The development of the educational process – in financial and technological aspects – and the ability of the system to keep pace with the latest developments, while ensuring independence and controlling corruption, also have an impact on accountability in universities. Furthermore, the state's economic situation also affects its ability to provide liquidity and cash assistance. Finally, the culture and fabric of society have two major effects on universities: namely, the background of the academics, employees, and students and the environment that surrounds the university.

In the subsequent sections, this chapter described the state of higher education in Jordan. It provided a history of how higher education was established in the country and an overview of

the most important educational problems and reform attempts today. It then detailed the laws that govern this area and introduced the committees that monitor public and private universities. This included those issued by the Ministry of Higher Education and those established within the university (such as the university council, council of deans, and internal control and audit unit), which play a major role in the governance of universities and thus also in their accountability. There was also a description of the university in which the study was conducted, detailing its inception, vision and mission, structure, and geography, as well as its primary problems and key plans for reform.

Finally, this chapter described the current situation of IT infrastructure in the country as a whole and in the education sector in particular to explain how it might be used in future as an accountability tool.

Chapter 6: Document content analysis

6.1 Introduction

This chapter presents the analyses of the documents related to accountability in higher education and at the university under study. In section 6.2, to explore the status quo of the relevant legislation, there is discussion of the laws issued by the Ministry of Higher Education for regulating and governing the work of Jordanian universities. These laws are the Higher Education and Scientific Research Law and its amendments for 2018 (HESRL), Jordanian universities Law (JUL) No. (18) of 2018, and the amendment to JUL No. (18) for 2019 (JUL). Cybercrime Law No. (27) of 2015 is analysed to identify the role of this law in the accountability process for ICTs. In section 6.3, the university's five previous annual reports are discussed (2014/2015, 2015/2016, 2016/2017, 2017/2018, and 2018/2019). This enables exploration of the status quo with regard to transparency and illuminates how the university perceives different stakeholders' requirements and responds to them. In section 6.4, the chapter explores the NSPHR 2016-2025, with its commitment to finding 'realistic' solutions to the problems of higher education.

6.2 Analysis of accountability-related laws for higher education institutions

In recent years, changes have been made to the legislation governing Jordanian higher education. The first HEL was in 1980; and in 1982, the Higher Education Council (HEC) was established. The Higher Education Ministry was established in 1985 and issued the HEL No. (28) of 1985 (MHE, 2020). The Ministry of Higher Education was replaced by the Higher Education Council (HEC) in 1998 and issued HEL No. (6) of 1998 (MHE, 2020). The Ministry of Higher Education and Scientific Research was re-established in 2001 (MHE 2020). In the same year, the Ministry issued three laws: HESRL No. (41), official JUL No. (42), and private JUL No. (43). These were then modified in 2003/2004. The Scientific Research Support Fund (SRSF) was established in the Kingdom under Article (13) of the HESRL No. 4 of 2005 and Article 9 of Law No. (23) of 2009 and its amendments (MHE, 2020). Changes were made to this law in 2009, with the issuance of a new law for higher education. This was amended in 2010. In 2013, a new draft law was published, followed by draft amendments in 2015. The amendments were made in 2018/2019, forming the current laws of HESRL No. (17) in 2018 and its 2019 amendments and JUL No. (18) in 2018 and its 2019 amendment (MHE 2020). These changes illustrate the instability of higher education legislation, along with a clear decline in the quality of the higher education sector in the last decade. As the National Strategy of Development of Human Resources (NSDHR) 2016-2025, P.238 put it: 'recent years have

witnessed a decline in the quality of university education and its outcomes in several respects. Legislation is still unstable and does not rise to the level of the integrated system of university education and does not address all the gaps and imbalances.’

6.2.1 Higher Education and Scientific Research Law and its 2018 amendments

This law comes in a brief and concise form, including 14 legal articles. The law is divided into five main sections. The first section comprises a general description of the law, the obligations of the current law, and the repeal of the previous law. The content of the first section includes Articles (1) and (2) on the name of the law and the most important concepts and definitions contained therein. Also, article No. (13) stipulates that the Council of Ministers shall issue the necessary regulations to implement the provisions of the law; and Article No. (14) abolishes the previous law and adopts the present law. The second section comprises Articles (3) and (4), concerning the objectives of Jordanian higher education and the tasks and powers of the Ministry of Higher Education. The third section comprises Articles (5), (6), (7), and (8), and this concerns the establishment of the HEC and details its members and tasks, as well as the units emerging from the council and their tasks. The fourth section comprises Articles (9), (10), and (11) and includes the establishment of the Scientific Research and Innovation Support Fund (SRSF) and its financing sources. The fifth section is Article (12) and this concerns fees collected by the Ministry, the allowance for accrediting private higher-education institutions, and fees for equivalency and certification.

The following section identifies the main themes generated from the analysis.

6.2.1.1 Conflict between the goals and the practice of higher education

Article No. (3) is about the objectives of higher education and scientific research and the 13 goals that include preparing qualified human cadres; consolidating the Islamic faith and democratic approach; providing academic research; providing a psychological and social environment that is supportive of creativity and distinction; accrediting the Arabic language at various stages of higher education and developing learners’ abilities in at least one foreign language; and encouraging excellence and diversity among higher education institutions to enable them to focus on scientific research and attract distinguished scientific competencies on the one hand, and teaching to graduate human cadres necessary to meet the needs of the labour market/society on the other hand. The researcher did not find any instructions in the regulations issued by the HEM for achieving these goals for example, in Article (3) p. (2) the goal ‘to provide an academic, research, psychological and social environment that supports creativity, excellence, talent, innovation and leadership’ and the goal ‘developing interest in national

heritage, national culture and world cultures' have no corresponding higher education policies that actually seeks to achieve such goals. Furthermore, there is a contradiction between the goals and the reality of HE. For instance, most subjects in the universities are taught in English in most colleges of universities (Zughoul, 1999; Albashtawi *et al.*, 2016) and for postgraduate studies, a student requires a certificate in an English language test such as IELTS or TOEFL, even if the programme to be undertaken is a specialisation in the Arabic language which is in accordance with the general policy for admitting students to graduate programs in Jordanian universities for the academic year 2020/2021(MHE, 2020). This is inconsistent with a major goal in Article (3) p. (2) which is 'adopting the Arabic language as a scientific, educational, and teaching language in the various stages of higher education, supporting scientific authorship and translation from and to it, and considering a global language as a support language'.

6.2.1.2 Promote the one-man policy

According to the Articles No. (5), the HEC chairman is the Minister of Higher Education and the nine members of the HEC are the Secretary General of the Ministry, Secretary General of the Ministry of Education, Chairman of the Commission for Accreditation and Quality Assurance of Higher Education Institutions (CAQAHEI), three academics with experience and specialisation and holding the rank of professorship (the Minister appoints them, with the approval of the royal decree), two experienced people from the private sector (appointed by the Minister, with the approval of the royal decree), and the Director of the Directorate of Education, Education and Military Culture in the Jordanian Armed Forces.

The main problem with the composition of the council is that it can be said to be the minister's council, as he/she appoints seven of the nine members, consistent with the notion of a 'one-man policy'. The council excluded from the members were the Minister of Planning, the Minister of Finance, the Minister of Labour, and the Minister of Media Communication – these should arguably be included because of their roles in setting policy, planning the financial situation of the universities, ensuring the future status of graduates, and promoting Jordanian universities, respectively.

The council also excludes various voices from wider society, and there is no cooperation with civil society institutions or committees from the House of Representatives to represent the social requirements. In addition, it is unclear what is meant by "people with experience and interest in higher education". What are their characteristics and their academic and

administrative backgrounds? Why are they appointed by the minister, rather than being elected and nominated directly by the official universities or through the chambers of commerce and industry in the various governorates of the Kingdom, which are independent chambers in the government sector. All of the above shows that the law is unclear, and its articles are only loosely defined, thus the minister is able to take decisions in accordance with his/her own desires.

The next section analyses JUL No. (18).

6.2.2 The Jordanian Universities Law No. (18) of 2018 and its amendments

The JUL includes 39 articles on the process of organising and governing public and private universities. The current research focuses on articles related to public universities. The law starts by defining a public university, explaining its independence, and detailing its main tasks, in Articles (3), (6) and (7).

The analysis identified two primary themes in the law.

6.2.2.1 One law for all types of universities

Issuing one law for all types of universities may be confusing and create problems, as the goals and objectives of private universities may differ from those of public universities, and they may even differ from one private university to another. Therefore, this may not serve the development of universities. And it may lead to confusion in HEIs if, for instance, the same article of the law contains different regulations, reflecting differences between public and private universities in practice - this may make it difficult to identify whether the law concerns public or private universities.

6.2.2.2 Promoting the one-man policy

In Articles (8), (9), (10), the law identifies a board of trustees for the university and cites the process by which a public university chooses its president and members and sets the board's responsibilities and authority. The board of trustees consists of the chairman of the board and 12 members, authorised by a royal will upon the recommendation of the prime minister. The members of the board are as follows: four academic members who hold the rank of a professorship from outside the university, three members from industry and trade, four members with experience and opinions, and the president of the university. The lowest degree held by any member should be a bachelor's degree. This formation represents the policy of one man (the prime minister) - the Prime Minister appoints members to the board of trustees from his own personal connections. There is no election of the academic members and no

nominations of the representatives of industry and trade. There are no selection criteria, other than personal connections. Moreover, the law was open to personal judgment for example, what is meant by the statement of ‘the expert opinion’ and how is it determined which opens the door to the Prime Minister to choose according to his personal connections. In addition, it is unknown which qualifications the chairman of the board possesses or what the criteria are for his selection. Taken together, it is clear that the selection process for this council is not transparent or clear, which means it may be based on benefits and personal relationships alone. This contravenes the law, which expresses that the selection process should identify those who are competent and have the administrative qualifications and real experience of running a university. There was no democratic representation of various social groups - for example, the law did not give the House of Representatives and the chambers of commerce and industry the right to select any board of trustee’s member.

Furthermore, the law does not make the board of trustees accountable to any other party. Therefore, the council sets the policies and determines the basis for admission to the university, as well as the number of admissions, and it establishes colleges, departments, specialisations, and programmes (and cancels them); but it is not held accountable for the success or failure of any of its own decisions.

Articles (14), (15), and (16) state that every university must have two councils: the university council and the council of deans. The goal of the two is to contribute to raising the quality of services, to discuss plans, and to approve university performance reports. One might describe these two councils as president councils, as the responsibility for choosing their members rests with the president of the university. As the President chooses the members of the two councils, their decisions will be biased in favour of the President. This is because the selection process is not democratic. And it may not be based on the competence or capabilities of those selected.

Articles (19) and (20) state that, in each college, there must be a faculty council consisting of the dean, his deputies, heads of academic departments, and a representative from each academic department (elected by faculty members at the beginning of each year), and two experienced people from outside the university (appointed by the president, in consultation with the dean). The council carries out tasks related to the college from suggesting study plans and curricula; appointing supervisors for academic theses; assigning academic degrees; organising scientific research; overseeing matters of promotion, appointment, and resignation; and preparing the annual budget for the college. The council has democratic and fair

representation, though the basis for choosing the two members from outside the college is unknown. Moreover, the dean chooses the heads of the academic departments. There is no specific standard and qualifications in the law for selection of a department head, dean, or even a university president - consequently the logical possibility for the selection base primarily reflects personal relationships, rather than competence. There is rarely an election process that takes place with the approval of the various interested stakeholders. The question arises: Why is the head of the academic department not elected by its members? There is also the question of why the faculty council does not nominate and choose the dean, especially as he will be one of the faculty members with whom they will work. As an independent representative of the university president, it is expected that he will not be biased toward any one person, but rather toward his institution and the faculty that nominated him to represent it.

The above analysis falls under the heading of legal accountability because, in this study, this is defined as adherence to the law. This study found the laws reinforce the one-man policy where decisions that represent this person's point of view (whether the minister or the university president) without taking into account the real representation of different groups in society and educational institutions such as house of representatives, chamber of commerce and industry, competent and qualified academics. The laws are vague and loosely defined, allowing decision-makers to shape them according to their own desires. Moreover, the laws do not involve all stakeholders in the process of appointing the board of trustees, the president of the university, or the various councils that govern the university. As for the goals of higher education mentioned in the HEL, some of these goals were not accompanied by appropriate policies for the process of their implementation, and there is a conflict between some goals and executive policies. Consequently, and unsurprisingly, there is a legal accountability problem which may affects the managerial accountability status which is reflected through a strict administration that does not take into account the various voices, which is discussed further in the following chapter.

6.2.3 The Cybercrime Law No. (27) of 2015

A law came into force in 2015 to regulate the use of the internet and prevent criminal use. The law punishes those who enter an information network without permission; enter, publish, or use a program through the information network to cancel, delete, amend, block, or change information without permission; distort any dialogue; or slander, insult, or re-publish insulting material. It also punishes crimes of sexual exploitation.

Article 11 P.5634 is one of the law's most controversial articles, and it reads as follows:

“Anyone who intentionally sends, resends, or publishes data or information through the computer network, the website, or any information system that involves defamation, slander, or insult to any person shall be punished with imprisonment for a period of no less than three months and a fine of no less than (100) one hundred dinars. It does not exceed (2000) two thousand dinars.”

The greatest danger inherent in the text of Article 11 of the Cybercrime Law is that it does not give precise legal details for each individual case, citing punishments for each act depending on its respective level of seriousness. Article 11 of the Cybercrime Law places the acts of defamation, slander, and contempt on one level and cites a penalty of imprisonment for a period of no less than three months, while citing the possibility of arrest for the crimes of defamation, slander, and contempt. This undermines freedom of expression and its practice on the ground; and individuals have been arrested under Article 11 for expressing their opinions. In this context, although we affirm that it is possible exercise the right to freedom of expression in a manner that violates international human rights standards and national legislation, this should not be used as a pretext to arrest individuals in cases whose nature does not require this. This aspect of the law has instilled fear in many citizens, academics, and even employees, discouraging them from expressing their opinions using ICTs. These restrictions set in Article 11 may negatively affect the use of ICTs as a tool for enabling social accountability.

The next section presents an analysis of the university’s annual reports to explore the current state of the institution’s accountability.

6.3 University annual reports 2015-2019

The current research explores formal accountability, thus the annual reports were analysed because they are a key formal accountability mechanism (Stanton and Stanton 2002). They work as a communication channel between the university and various stakeholders, with the dissemination of information through the annual reports enabling transparency and accountability. Furthermore, annual reports are a tool for the evaluation and monitoring of university performance, as Stanton and Stanton (2002, p.492) state:

“Accountability involves the monitoring, evaluation, and control of organisational agents to ensure that they behave in the interest of shareholders and other stakeholders.”

This definition of accountability includes the relationship between the institution and the internal and external stakeholders; therefore, the current research focused on the university’s annual reports as a tool with which the different stakeholder can evaluate and monitor the

university's financial and non-financial activities (Stanton and Stanton, 2002). Furthermore, the content analysis of the university annual reports could support an exploration of the university's strategy and real orientation, indicating whether the university is meeting its responsibilities to different stakeholders.

The annual reports for 2014/2015, 2015/2016, 2016/2017, 2017/2018, and 2018/2019 were analysed to assess whether the disseminated information corresponds to the needs of the different stakeholders and represents what the university desires for a formal purpose, which is to show that the university is transparent, regardless of the needs of the different parties. The themes identified in the annual reports are presented in the following sub-sections.

6.3.1 The structure of the annual reports

The structure of the annual report for 2014/2015 is different to those of the other reports. The former starts with a statement from the university president and then presents the governance of the university, the most important councils and their members. There is then a section on the most important activities and achievements of the faculties and departments, including the main operating activities. In the four most recent reports, no references are made to the members of the university, the dean councils and their selection criteria, or the councils. Moreover, the internal control unit of the board of trustees and its role in auditing the university is not discussed.

There is no evidence that these reports were audited by an external auditor, as no external auditor reports are attached and there are no statements indicating their existence. Rather, the reports were presented to the public without any evidence as to the reliability of their contents, whether from an internal or external audit process.

6.3.2 The university's financial considerations

The five annual reports contain little financial information. There are comparisons of the revenues for the year of the report and the previous year, with a brief breakdown of the revenues and a simple breakdown of the expenditures. There is no detail of what the revenues represent. For example, the revenues from the investment of the university's facilities are not explained, with no detail of the facilities or the revenues collected from each department. In addition, while there is mention of support being given for the projects, the value of the support for each project is not stated. This information is scattered throughout three of the reports (2014/2015, 2015/2016, and 2016/2017); and in the final two reports, no reference is made to the current situation of the university, as they were a repetition of the reports in 2015/2016.

None of the recognised financial statements – such as income statement, balance sheet, cash flow statement – are included in the annual reports. Rather, financial information is scattered throughout in simple sections that do not well illuminate the financial position of the university - for example, in the 2018/2019 annual report p.64 mentions 21 supported research projects with an amount equal to 143,009JD without any details; on p. 157 the report mention the amount of revenues from investment to 5/7/2017 equals 1,810,802 JD without any details, also in the same page the report mentions the amount of financial support the university gets from the beginning of applying the strategic plan on 2015/2016 equal 2,943, 984 without any details. It is mentioned in the first three financial reports that the university has a deficit that it covers through loans; but there is no detail of the amount or maturity date of the loans or the accumulated interest.

6.3.3 The university's social responsibility

In the interests of social responsibility, the university has stated that it wishes to promote sustainable partnerships with local community institutions to ensure that its message is being delivered to the community. This involves various measures, including encouraging faculty members to give lectures and participate in public seminars, inviting experts from the local community to give specialised lectures to students at the university, and directing research students to investigate and find solutions to the problems that face the local community. The university has not set any guidelines for these lectures and does not specify whether they should reflect social interests and requirements. For example, the 2018/2019 annual reports in the social responsibilities section pp.151-156 includes two targets the first one to promote interaction between the university and the local community through encouraging academics to provide public lectures and seminars, invite the local expertise to give lectures to university students, create a database of local partners and add their logos on the university's website as success partners, and naming some teaching halls with the names of distinguished service providers at the university. The second target is to enhance the social responsibility through expanding the trainings provided by the university to the community, amending the promotion instructions so that faculty members are evaluated according to their role in community service, amending study plans to include a working course for community service and solidifying the concept of good citizenship, and directing scientific research, master's and doctoral theses to find solutions to society's problems. In this section the university mentions the number of activities incurred in each faculty without specifying the methods and the exact benefits that suppose will affect the community for example, the university encourages academics to provide lectures but did not indicate the methods used to encourage academics or the topics that the

university directing academics to. Moreover, these two targets still focus on one way communication which is providing the local community with what the university offer without focusing on creating a real communication with the local community to understand his needs and fulfil it.

The university is also planning to build a database for local partners, but this has not yet been established. Some of the teaching halls are to be named after the donors of the ‘distinguished services’ of the university who equipped classrooms, and the names of the halls and their locations are clarified in the reports. The instructions for promotion are to be amended so that teaching staff are evaluated according to their role in the community; the educational programmes provided by the Queen Rania Center, an affiliate of the university, are to be expanded to provide courses to students and the local community. However, it has not been confirmed what these courses will be, how they will be defined, or whether they will respond to the needs of the labour market or the requirements of the community and employers. In summary, there is no real explanation of the process by which these courses will be developed, which indicates poor communication with society which reflects a lack of social accountability.

The measures described above show that the university is attempting to contribute to the development of the local community, but it remains unclear what the university is seeking from these efforts. There is no evidence of any dialogue between the university and the local community for the purposes of identifying the community’s interests or requirements to achieve mutual benefits. As such, there is no clear plan by which to provide society with what it needs, thus reflecting a lack of managerial accountability.

6.4 The analysis of related plans

The researcher ascertained from the interviews that there is a plan to resolving the university’s problems – including its accountability problem – and this is the National Strategy of Development of Human Resources (NSDHR) 2016-2025. An analysis of this plan and its relevance to university accountability is presented below.

6.4.1 The National Strategy of Development of Human Resources 2016-2025

This strategy responds to King Abdullah II’s vision for educational reform and renaissance, starting with early education and childhood development; continuing through basic and secondary education, vocational and technical education and training; and ending with higher education. The design and operation of the NSDHR reflects the basic principles of governance. The first of these is accessibility, or the goal of providing equal educational opportunities for

all students regardless of their background, gender, disabilities, or individual needs. The second principle is quality, with the goal of ensuring the best practices, outputs, and results at the global level. The third principle is accountability, achieved through the development of an HR system based on a transparent set of rules for decision-making, empowering institutions to take responsibility for their performance by delegating responsibilities and authorising decentralised decision-making. Innovation is the fourth principle – it is promoted by creating an education system that learns from its own experiences. Finally, thinking patterns are to be enhanced by strengthening the mentality that promotes values and national unity (NSDHR, 2016-2025)

The current research focuses on the section of the NSDHR related to higher education. The current Jordanian higher education problems are described in the NSDHR (p.238) as follows:

“...recent years have witnessed a decline in the quality of university education and its outputs in many respects. Legislation is still unstable and does not rise to the level of an integrated system of university education and does not address all gaps and imbalances. The admission principles do not guarantee adequate inputs to the requirements of university education, as well as the decrease in the financial resources of the official universities necessary to meet their needs. On the other hand, the matching gap between university education outputs and the needs of the labour market remains a major challenge. Moreover, scientific research is still limited as it is unable to provide tangible results. As for the university environment, it is witnessing an imbalance in the positive interaction between its various components and it is no longer able to attract distinguished faculty members in sufficient numbers, which affected the motivation to bring about the desired change in the educational process and its outcomes.”

The NSDHR identifies the main causes of the decline in higher education as legislation, admission principles, financial resources, the gap between the labour market and university outputs, scientific research, and the failure to attract skilled academics. Therefore, the current research analysed this strategy to ascertain whether its objectives were an attempt to resolve previous problems and whether it was likely to succeed through its projects. and explore the current attempt to reform HEIs. The NSDHR identifies various key strategic objectives and projects to achieve reform in higher education. These are as follows:

1- Provide all students with foundations and opportunities for fair and impartial admission, based on merit and ability. To be achieved by the following:

- Gradually abolishing the Al-Mowazi programme (which is a program that allowed students with a lower grade to be enrolled in any major in the university at high tuition fees) and regulating (admissions exceptions) (which is the exceptions that certain groups in the society get to enrolled their children in the university at lower tuition fees and allowed their children to be admitted at a lower grades than what declared by national admissions) to provide equal and fair opportunities for all students

The admissions in the academic year of 2014/2015 were 50% competitive and 50% exceptions. This does not include admissions under the Al-Mowazi and international systems, where the largest group of the exceptions (20%) were children of the armed forces. To provide all students with fair opportunities, the strategy seeks to reduce the percentage of exceptions by reducing the proportion of less fortunate schools (which is currently 10%). This is to be done by improving the school environment to ensure that students have educational opportunities equal to those of other students in Jordan. The strategy also seeks to increase by 10% the percentage of seats in technical specialisations going to children of the armed forces, which are awarded as an honour for the efforts of their parents in serving Jordan. The exceptions in university admissions for children of the armed forces, university workers, camp residents, and low-income demographics enable students to enter specialisations, with low grades and small fees. Enrolling students with low grades in specialisations that require high grades is unfair. These unfair admissions may affect the quality of the university graduates, which affects the university's reputation. Consequently, the admission grades should not be lowered; rather, the tuition fees should be reduced. Lower admission grades could be accepted from students who have graduated from less privileged schools, since these students have not benefited from the same educational environment or teaching as others. However, another policy may be suggested that is not mutually exclusive - to try to develop the schools and educational opportunities for the less privileged in order to reduce the unfairness in universities' admission.

- Reviewing the requirements and regulations of some specific majors and including a preparatory year

The collective admission to colleges of medicine, dentistry, and pharmacy for a year constitutes a serious violation of the rights of distinguished students and deprives them of their right to choose the college in which they will study. Collective admission allows interventions that may deprive some students of the rights guaranteed to them by the Jordanian constitution.

- *Guiding students to choose appropriate jobs*
- *Expanding the financial support base for students*

2- Develop teaching and teaching methods that allow Jordanian universities to reach the level of international institutions

- *Adopting advanced programmes and adhering to quality assurance standards*
- *Reviewing programmes and majors offered in public universities*
- *Raising the efficiency of the teaching staff*
- *Measuring, monitoring, and reporting on the quality of teaching and scientific research outputs*
- *Creating an appropriate university environment that stimulates creativity and distinction*

3- Motivate universities to fully assume their responsibilities for contributing effectively to achieving economic, social, and national goals

- *Strengthening governance in higher education*
- *Establishing a special system for appointing university presidents*
- *Promoting incentives for effective resource management*

4- Identify the best methods used internationally in teaching and education that integrate technology into the education process

- *Creating a fund for innovation and development in higher education*
- *Modernising and developing the technology available to HEIs to expand the use of open-source educational resources*

5- Consolidate awareness among the beneficiaries of university education of its importance and benefits at the national level and enhance their conscious participation and support for this sector. This will be achieved by accomplishing the proposals in targets 1 and 2 to change the attitudes and perceptions of stakeholders in general.

Furthermore, for each goal, the NSDHR specifies the entity responsible for implementation, but it does not clarify how the achievement of these goals will be ensured. In addition, no end

dates are given for the goals, but rather the general period of 2016-2025 is cited. This analysis highlighted a fairness problem in setting plans for legal accountability.

6.5 Chapter summary

This chapter has presented an analysis of the laws that directly or indirectly affect accountability (legal, social, and managerial) in terms of transparency and responsiveness. This legislation has strengthened the one-man policy through the formation of the various internal and external councils that govern universities; and these councils have not clearly defined their accountability. The university's annual reports were also analysed to explore the practice of transparency in the university and identify the target groups of this report, the nature of the relationship between the university and the local community, and how the university responds to external influences. Finally, the chapter analysed the aspects of the NSDHR that relate to higher education to explore this attempt at reform and, in this way, interpret the government's stance on university accountability and identify the barriers to future improvements.

Table 6. 1 Content analysis of the status quo of legal, managerial, and social accountability in relation to higher education institutions in Jordan

Current state of legal, social, and managerial accountability, as evidenced by the document analysis		
Legal accountability	1) The Higher Education and Scientific Research Law (HESRL) and its amendments	1) Conflict between the goals and practice in higher education 2) Promotion of the one-man policy - Most of the HEC is appointed by one man, who is the Minister of Higher Education - Excludes various voices of the society - The law is unclear and its articles are loosely defined, which allows authorised people to shape their decisions according to their own aims, without taking responsibility for any injustice caused by their decisions
	2) The Jordanian Universities Law (JUL) No. (18) of 2018 and its amendments	1) One law for all types of universities (public and private) 2) Promotion of the one-man policy - The majority of the board of trustees is appointed by one man (the Minister of Higher

		<p>Education) the majority of the university council and dean council is appointed by the university president</p> <ul style="list-style-type: none"> - Excludes various voices in the university - Law was vague and poorly defined
	<p>3) The National Strategy of Development of Human Resources (NSDHR) 2016-2025</p>	<p>1) Contradiction between the main objective and the method of implementation</p> <ul style="list-style-type: none"> - Unfair strategy to increase the number of seats for armed forces children with low grades to 10%, which does not support equal opportunities for all students - Preparatory year violates the rights of distinguished students to choose the colleges in which they will study
Social accountability	<p>1) Cybercrime Law No. (27) of 2015</p>	<p>1) Article 11 does not detail each case separately</p> <p>2) Article 11 enables people to be arrested and held without trial, which creates fear and discourages people from expressing their opinions freely</p>
	<p>2) Annual reports for five years 2014/2015 to 2018/2019</p>	<p>1) One-way message from the university to society</p> <p>2) The university does not mention types and methods of the university interaction with the society</p>
Managerial accountability	<p>1) Annual reports for five years 2014/2015 to 2018/2019</p>	<p>1) The structure of the annual report</p> <ul style="list-style-type: none"> - The governance structure of the university was not mentioned in the last four reports - Absence of external auditor <p>2) The focus on the university financial considerations</p> <ul style="list-style-type: none"> - Limited figures for revenues and expenditures, with only brief detail for the first three years

- The absence of detailed revenue, expenses, and project information

- The absence of financial statements

3) The focus on the university's social responsibility

- The university has not set guidelines for its social development, and only general goals are specified.

- There is no indication that the university's offerings are a true reflection of the needs of the community

Chapter 7: Interview analysis: perceptions of the status quo of accountability in higher education institutions in Jordan

7.1 Introduction

The interview analysis is presented in three chapters, representing the stages of the emancipatory approach which contains into four main themes: 1) the current status of accountability and the definition of accountability according to the stakeholders, 2) the barriers to enhancing accountability, 3) current attempts to improve accountability in the university, and 4) recommendations for future improvement of university accountability.

This chapter will contribute to answering the first research question:

- 1- What is the nature of accountability in higher education institutions in Jordan and how can the status quo be described?

The chapter articulates the main definitions of accountability and explores the accountability mechanisms used in the university. It also discusses the primary ICTs used in the university ostensibly as tools of accountability. In addition, this chapter describes the accountability status quo in the university as a starting point for criticism and proposals for improvement.

The chapter comprises five sections, with one for each theme extracted from the data: 1) the main definitions of accountability in the university in Jordan, 2) the institutional accountability mechanisms, 3) the ICT tools used in the university ostensibly for accountability, 4) the status quo in terms of accountability in the university in Jordan, and 5) a summary of the chapter and an introduction to the following chapter.

7.2 Accountability definitions and its elements, for each group of stakeholders in higher education institutions

This section presents the findings of the analysis regarding the concept of accountability and its elements, according to each of the five groups who participated in the study (i.e., government representatives, academics, staff and managers, students, and students' parents). The purpose is to identify different groups' perceptions and understanding of accountability to illuminate the various dimensions of the accountability status quo and thus arrive at a full assessment of the current status. This section has five subsections, each representing one of the five participant groups.

7.2.1 Accountability definitions – government perspective

This theme concerns the meaning of accountability, as defined by the HEI governmental participants. The governmental interviewees defined both transparency and responsiveness as elements of accountability. One defined accountability:

Accountability in HEIs, as I see it, is transparency in the universities and responsiveness to any request or enquiry from inside or outside the university related to its operations or plans (GOV1).

The government participants went deeper in their definition of transparency and responsiveness. Regarding transparency, they mentioned the study curriculum and its updates. Regarding responsiveness, they mentioned that the universities' governance structure and sequence responds to different issues in the universities. One of them described transparency:

Transparency is considering and reconsidering all major study curricula and reviewing it to reflect the new research and market needs. All this information – and other information related to internal instructions and regulations – must be disclosed on the university's websites and attainable to all – i.e., to parents, students, academics, and others (GOV1).

The same participant defined responsiveness:

Regarding responsiveness, it is how the governance structure of each university responds to requests, enquiries, and issues inside it. The governance structure here means the departments, colleges councils, deans council, university presidency office, and the board of trustees ... The degree of responsiveness in each university depends mainly on the strength of its governance structure ... If the university governance structure is adequately strong then the responsiveness level is good, and vice versa (GOV1).

The government participants view the universities accountability in terms of their own interests and roles in monitoring the HEI sector in Jordan for transparency and responsiveness. Consequently, they expect universities to be transparent about their commitment to laws and regulations, the majors' curricula, and its attempts to meet market demand in the country (and elsewhere) and to disclose all universities instructions and systems update. They also expect the universities to be responsive to stakeholders' comments and enquiries. From this, we deduce that the accountability that the government pursues within universities is legal

accountability, stemming from the universities' commitment to laws and regulations, their disclosure of their study curricula and the updates, and the responses of the councils that govern the universities to the requirements of students, employees, the local community, the private sector, and civil society institutions.

7.2.2 Accountability definitions – academics' perspective

The academic participants provided the most diverse range of definitions of accountability. This theme illustrates the concept of accountability in HEIs in Jordan, according to the academics (lecturers) at the university. Many confirmed the difficulty of defining this broad concept. One of them said as follows:

It is hard to define accountability in HEIs; and if we agree to define it, it will be hard to measure and define its mechanisms and strategies (ACAD4).

Table 7.1 highlights the terms most commonly used by the academics in their definitions of accountability and shows how the researcher analysed the data.

Table 7. 1 Academic participants' definitions of accountability

Terms used to define accountability	Who said that from the academics	Accountability definition parts
Academic accountability	All academics	Part (1) – Forms of Accountability
Managerial accountability	All academics	
Transparency	All academics	Part (2) – Nature of Accountability
Fairness	ACAD9	
Clarity	ACAD2	
Responsiveness	All academics	Part (3) – Implementation Strategies
Strategies applied to guarantee the accomplishment of the organisation's long-term goals	ACAD4, ACAD10	
Measurements of failure and success for questioning	ACAD7	Part (4)
Questioning of any faults or negligence when performing assigned tasks	ACAD6	
Searching for and investigating information	ACAD8	

required to decide or question something		
Feedback on mistakes and errors to maintain or improve the quality of work	ACAD1, ACAD3, ACAD5	Part (5) Feedback
Self-evaluation for feedback	ACAD9	

The table indicates that the academics had different perspectives on the definition of accountability. However, all agreed on breaking down accountability in HEIs in Jordan into two categories: the first is “academic accountability”, which is the accountability between students and academics which evaluates the academic process in the university in order to enhance it and the second is “managerial accountability”, which is accountability between academics and management inside the university. One of the academics said as follows:

I would like to break down the accountability into two groups: academic and managerial accountability ... Academic accountability is our relationship with students and the teaching system in the university ... Managerial accountability is our relationship with managers and high-level management of the university (ACAD10).

All terms used to define “accountability” applied to both academic and managerial forms and represented it as transparent, clear, fair, and responsive. One interviewee applied these terms to the concept academic accountability:

Transparency, clarity, fairness, and responsiveness are crucial to the relationship between academics and students and mainly is crucial in exams marks ... Exam marking should be transparent and fair; and if the student asks about the marking process, the academic should be responsive to their enquiries (ACAD9).

Another interviewee applied these terms to managerial accountability:

Transparency, clarity, and fairness in all internal instructions and regulations that control the relationship between us as academics and the university management ... Everything [instructions and regulations] must be written and disclosed (ACAD10).

The academics also looked to the implementation strategies for meeting the long-term academic and managerial goals of the university. One academic said:

Accountability involves applying the strategies of the university to guarantee the achievement of its long-term goals. These strategies and goals must be doable and measurable, so the accountability is here for any HEI (ACAD8).

Academics highlighted another aspect of the accountability definitions, namely the clear performance measurement that is the basis for the questioning process. One academic said:

Accountability is when we have task or assignment ... and this task is associated with rights and duties and it must have success and failure measurements; so, once failure has happened, the process of questioning why this failure happened starts (ACAD7).

Another perspective of managerial accountability concerned the continuous delivery of feedback or reviews to maintain and/or improve the university activities. One academic described that:

Any management must have accountability system for providing ongoing feedback at the right time and correcting errors and mistakes ... Everyone in the university must be accountable at all times and be available to answer questions about the task (ACAD5).

Another academic also commented on the delivery feedback and applied this to academic accountability:

I also do self-evaluation at the end of each academic semester and ask the students to give me critical feedback on my teaching methods and my behaviour with them ... I always take that into my consideration and change many things based on that (ACAD9).

It is clear that the academics' definition of accountability emerges from their direct connections with both the students and management staff in their universities. As a result of these, the academics classify accountability as "academic" (between students and the academics) and "managerial" (between the academics and management). Moreover, the academics cited transparency and responsiveness as main elements. In addition, they focused on clear performance measurements, followed by questioning when errors and mistakes occurred or

when they failed to accomplish the task or did not follow the instructions and regulations. In addition, they cited the need for continuous feedback to improve the quality of academic and managerial operations in the university. Both questioning and feedback can be needed when applying the internal instructions and regulations of the university.

This analysis indicates that there are two types of accountability that regulate the relationships of academics in the university. The first is accountability to the students. This concerns the academic relationship with the students; and the nature of this must be transparent and fair and its instructions must be clear. This involves responding to the needs of students. This is called “academic accountability”. The second concerns the relationship between the academics and management, where management is responsible for evaluating the performance of the academics and sending them feedback. This is called “managerial accountability”.

7.2.3 Accountability definitions – manager and staff perspectives

This theme concerns the definitions given by managers and staff in the university. They focused on following internal and external instructions, laws, and university regulations. Most of the managers and staff interviewees considered accountability to be a lack of errors resulting from violations of internal instructions, regulations, and procedures inside the university or violation of the external governmental laws that regulate university operations. Moreover, they considered both transparency in laws and regulations and responsiveness to all enquiries regarding these laws and regulations to be the core elements of accountability in HEIs (which matches the definition of legal accountability given by the two government representatives).

Eight of the 10 managers and staff participants linked their definition of accountability to the violation of laws, regulations, and instructions. One defined accountability:

Accountability is the commitment to any laws or regulations or instructions ... in the event of any error [violation], accountability starts with my direct manager (STA4).

Another interviewee added the following:

If any student, for example, has any problem, the student can go through managerial channels and say that “My problem is XYZ”, then the responsible person applies the university’s instructions to evaluate this problem and resolve it (STA10).

Some managers and staff participants argued that accountability is the transparency of laws and regulations, with follow-ups, reviews, and responses to any questions from any of the university's stakeholders. One described accountability as follows:

If all instructions, laws, regulations are transparent then the response and follow-up to any case or problem is easy. This is accountability (STA7).

Another participant adds to this description:

I think accountability also needs interaction and follow-up between the responsible manager and the staff who are working under this person (STA1).

Managers and staff view accountability from a legal perspective, which means a commitment to the laws, regulations, and instructions from both inside and outside the university. Moreover, they indicate another dimension of managerial accountability, which concerns the relationship between management and staff. The interaction of this relationship takes place in a transparent environment surrounded by continuous follow-up until the completion of the work. Consequently, managerial accountability can be divided into two dimensions: the dimension that evaluates and enhances academics and the dimension that permanently follows-up the staff to evaluate and enhance the university's operations. Managers and staff perceptions of accountability stem from their interest in the HEIs, and this is directly connected with these laws, regulations, and internal instructions that they must follow when completing their tasks. Therefore, it is clear that managers and staff in HEIs consider legal and managerial accountability to be the core of HEI accountability.

7.2.4 Accountability definitions – students

All the student interviewees used the term “my rights” when defining the concept of accountability. Accountability is defined, from the student perspective, as transparency and responsiveness in relation to activities inside the university. These activities concern the examination process, the availability of research resources, the resolution of their problems in the university, and the university's responses to their needs. One of the students defines accountability:

Accountability is the communication process between me and the university regarding my rights and needs ... Mainly regarding exams (STU7).

Another student adds to this definition:

For me, accountability is the availability of information. I need research resources in the department and the library ... Sometimes I need resources not just for a specific course (STU6).

Another student describes it in the following way:

Accountability means that the university must be responsible for us as its students – so, if there are any problems regarding the negligence of the university in its performance. For example, the college needs maintenance and it has not been done ... So, we ask the university for the solution (STU3).

Another student defines it similarly:

Accountability is following up the process of getting my rights in the university and questioning anyone who is responsible to perform the tasks that are considered as a right for me in the university ... This person must respond to our questions (STU2).

Most students mention the need to follow up the cases where the students are oppressed. For example, one of the students said:

... Accountability, for example, is when there is a case or issue between a teacher and student, most of the time, the students are subject to unfairness ... Here, we need to follow it up and question the university and its president (STU3).

One student defines accountability as communication between different parties in the university, with the goal of making improvements:

As I think, accountability means having dialogue sessions between us [the students] and the department, dean, presidency office to make our life in the university better (STU1).

HEI students in Jordan link the concept of accountability with getting their rights from the university. They consider accountability to be a tool for following up cases that oppress students or communicating with responsible parties in the HEIs in relation to their rights and concerns. Therefore, the students propose three dimensions of accountability. The first involves the relationship between students and academics, with the goal of this relationship being academic accountability (as was mentioned earlier in the section on interviews with

academics). Another dimension is that the management side is expected to work as a third-party, supervising the student-academic relationship to ensure fairness (as mentioned in the section on academics and managerial accountability). Finally, university accountability is expected to ensure that all university services are adequately provided to students. This represents another aspect of managerial accountability mentioned in the staff and managers section, concerning the relationship between staff and management to ensure operational quality.

7.2.5 Accountability definitions – students’ parents

This theme defines accountability from the perspectives of the students’ parents. These interviewees see accountability in terms of what they see as the interests of their sons and daughters. One of them describes accountability as follows:

Accountability is to know what the status of our sons and daughters as students in the university is, what is next for them after graduation, what the university programmes are for them, and what their rights are in the university – and to understand their rights and duties (PAR2).

Another one adds,

I need to visit the university. Visit its president, deans, and department heads ... communicate with them to follow up my son’s academic status in the university (PAR3).

One parent defines accountability as transparency of all information regarding their sons and daughters in the university, as well as the response process for any questions related to them. She says:

If I need any information or ask any question regarding my son, I want clear answers to really understand my son’s status in his department and his studies (PAR1).

The students’ parents want better academic services and other services (e.g., health insurance, transportation, technology), better managerial procedures in the university, and the assurance of future careers for their children. Therefore, they define accountability in terms of their roles as external monitors who seek to communicate with the university to ensure the overall purpose of the university is being achieved – in effect, this is social accountability. Moreover, all the

interviewees cited transparency and responsiveness in relation to issues regarding their sons and daughters as the core elements of accountability.

In summary, all the participants from the different stakeholder groups define accountability as transparency and responsiveness in the processes operating between themselves and the university. However, each group sees the transparency and responsiveness of the university in terms of their own interests. Table 7.2 illustrates the definitions proposed by each group and their respective interests and perspectives.

Table 7. 2 Definitions of accountability for each group of higher education institution stakeholders and their interests

Stakeholder groups	Accountability definitions	Group interests in relation to the university and accountability	Forms of accountability
Government	Transparency and responsiveness	Laws, regulation, programme and curriculum updates, and labour market needs	Legal
Academics	Transparency and responsiveness, both academic and managerial accountability	Academic accountability: relationship between academics and students, including the overall education system/process and scientific research. Managerial accountability: relationship between academics and management, including all laws, regulations, and instructions that control their operation.	Academic and managerial
Managers and staff	Transparency and responsiveness	Law, regulation, and internal instructions: commitment to the law, regulation, and internal	Legal and managerial

		instruction in conducting the tasks.	
Students	Transparency and responsiveness	Activities inside the HEIs (services), their rights, fairness, understanding their duties and rights	Academic and managerial
Students' parents	Transparency and responsiveness	Interaction between the university and students' parents to ensure better services (academic and otherwise) in the university for their children	Social

As illustrated in the table above, the participants' definitions tended to focus on the following areas: education and scientific research, services provided, managerial actions, and law and regulations applied in the HEIs. This clearly identifies the current status of accountability. In this study, "accountability" refers to transparency and responsiveness, with emancipation theory being mobilised for both.

From the previous analysis, it is possible to deduce four forms of accountability in universities that were referred to by all participants in the study. These are legal, managerial, academic, and social accountability.

The next section presents the mechanisms of accountability found in HEIs in Jordan.

7.3 Accountability mechanisms in higher education institutions in Jordan

The previous section classified four forms of accountability in the university: legal, managerial, academic, and social. According to the stakeholders, all four are defined by their core elements of transparency and responsiveness. This section illustrates the mechanisms of accountability used in the university, meaning the methods used to ensure transparency and responsiveness for university stakeholders. In addition, this section defines these mechanisms in the Jordanian context.

There are two accountability mechanisms that were highlighted by all groups of participants (the university stakeholders), and these are formal and informal accountability. Deep analyses of the two are presented below.

7.3.1 Formal accountability mechanisms

The first accountability mechanism used in the university is formal accountability. This occurs through formal procedures for interaction between the university and its stakeholders, in the form of laws, regulations, and instructions. For example, formal letters sent between academic staff and managerial staff must be written formally, and the accountable person must respond in a formal way. One of the academic participants describes formal accountability in the following way:

It is accountability through formal channels. It means the accountability of the department head. If the head of department does not respond ... we go to the dean (ACAD3).

Another academic adds to this definition:

From the view of information availability, there is a lot of information available to all on the university's websites – such as vacations and promotion information, annual reports, and strategic plans (ACAD7).

Another academic adds the following:

It is possible to search in the instructions and laws of the university (ACAD8).

This is the most commonly preferred method of accountability for the participants, as it is clear and straightforward: the response must be given by the accountable person within the time limit. Moreover, participants use formal documents as evidence to which they can refer in future enquiries. One of the managers shares their views on this point:

Of course, I prefer formal channels in accountability ... that is because at least everything is clear, and I have a response to refer to if I have any questions ... My answer will be clear ... But if I use informal channels, sometimes my response is not clear (STA2).

Another staff participant clarifies this:

Using formal letters or formal emails [via the university's email] or recorded calls on the official landline number of our department forces us to resolve or respond to the issues directly and correctly, based on the procedure (SAT5).

Staff in the IT department say that the formal Facebook page of the university is linked directly to its website. This means that any news posted on the website is automatically posted on the Facebook page, which spreads information more quickly than the website does. However, there is no staff to respond to comments on these posts. One interviewee explains:

The university website and its official page on Facebook are linked together. All posts or information uploaded on the website are automatically posted on the Facebook page ... However, we share all news or updates on the official website and Facebook page, but we cannot respond to people's comments, as that would need more staff (STA7).

Therefore, according to the university staff perspective the official Facebook page and the website of the university enhance transparency, but not responsiveness.

Formal accountability is apparent primarily in relation to important matters that need formal decisions, such as changing the mark on a student's exam paper. However, it is rarely used when a stakeholder wants to provide suggestions or recommendations. One member of staff in the registration office gives an example of this:

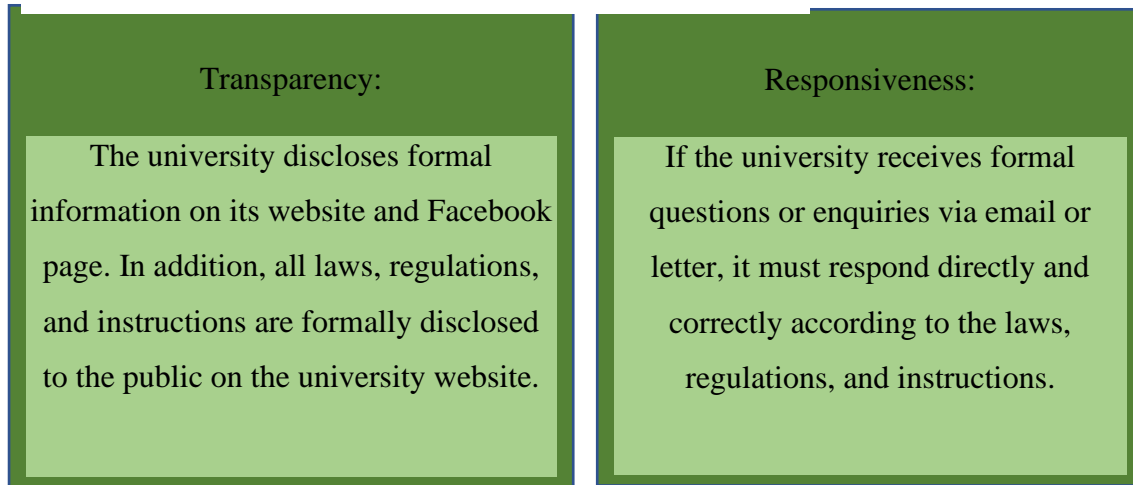
For example, if a student sends us a formal email or signed letter from his department or dean to check his graduation status, we must respond (STA6).

Another manager gives a further example:

Using official channels to suggest anything is better, as the university must respond and provide justifications ... For example, suggestions from students or academics, supposedly they should be presented using the department head and passed through the formal managerial process to reach a formal decision, ... but this is rarely done (SAT9).

Figure 7.1 illustrates the study findings on formal accountability.

Figure 7. 1 Formal accountability mechanisms in the university



7.3.2 Informal accountability mechanisms

The second accountability mechanism is informal accountability. This involves informal processes, without legal responsibility, for responding to enquiries. For example, an informal mechanism would be a student coming to the academic or managerial staff office to ask for information related to their study module. Here, the accountable person is not legally required to respond to the student's enquiry. One parent described the method that she uses when she wants to ask something in the university:

If I need any information from the university regarding my son, I usually go directly to the registration office and see the responsible person and I ask him or her (PAR1).

Another parent adds:

I know staff in my son's college, I have their personal mobile numbers ... I call them directly on their personal numbers, as many times they do not respond to their official landlines (PAR3).

Therefore, this mechanism is faster than formal accountability, as it can be performed directly with the accountable person, while formal accountability involves procedures and documents flowing through managerial channels, which requires time and effort. One of **the** academics highlights this:

When I search for any information, I go directly to my department head and ask my question ... It is easier and faster because the department head has a connection with the managerial process and can give me the information directly (ACAD8).

All the student participants agreed that the formal information disclosed on the university's website is not clear enough and the formal process for seeking clarification takes time and effort, thus they preferred to use the informal mechanisms. One of the students explains this:

Sometimes I ask the students' union representative, as they are closer to management ... or I send my question to the students' group on social media applications such as Facebook ... or I go directly to the responsible person and ask him ... That is because most of the formal information disclosed is not clear and needs clarification (STU1).

Another academic makes the same point:

It takes too much time to search the relevant regulations and instructions that I need, and often I cannot understand them. For example, the instructions for promotion from assistant to associate doctor. Therefore, I call the department head for the required information (ACAD8).

Consequently, this accountability mechanism creates pressure for university managers and staff, as it demands too much time and effort, especially for use of social media applications and direct visits to the HEI departments. One member of staff comments on this:

Almost always, the students visit us in our offices to ask about procedures. All procedures are disclosed online ... So, I respond to the students, "Just read the procedure" ... The student says, "I read it, but I did not understand". So, I must clarify it or amend the instructions on the website to be clear. This leads to a rush of informal calls, messages, and visits during all working hours (STA2).

COVID-19 has created more pressure to use online informal accountability, as most universities are working online during the pandemic. However, COVID-19 has also led to fewer direct visits for informal accountability. One staff member comments on this:

During COVID-19, we created social media pages and assign phone numbers to help students get answers to their questions (mainly about registration). The questions are informal, as they do not have formal decisions from management ... We feel more comfortable with this than with informal direct visits, which are prohibited during the pandemic (STA6).

However, there is no legal or formal obligations on the university to respond using these informal methods. Nonetheless, these informal methods are very commonly used, according to the students and parents. They are used for informal requests and suggestions for improvement, so that informal may be better than formal mechanisms for emancipatory developments in practice in the context. One staff member describes informal accountability from a legal perspective:

We are not accountable if the students or academic staff ask us questions through informal calls or visits, for example ... Just if I want to help him, I can do that; but I am not legally accountable here, as no regulations or instruction force me to respond using these methods (STA4).

Another staff member adds to this:

Social media comments and suggestions about the university are informal, but our university and all other Jordanian universities considers these comments and suggestions in terms of positive or negative impact on the university's operations (STA9).

The final point in relation to informal accountability was highlighted by a staff interviewee working in the public relations department, who mentioned social accountability as a part of informal accountability. Social accountability is performed in the university by a research team that has direct contact with wider society, investigating social needs and considering relevant suggestions. The staff interviewee explains as follows:

In our university, we have a research team which is dedicated to social and public feedback on the university's operations; and we try to evaluate and adapt our actions to the public, in response to public feedback and comments ... This team comes from all colleges – for example, medicine, economic, social sciences, and art – to ensure we have social feedback from different

perspectives. This context of interaction with society is still a new experience in Jordanian universities (STA8).

Social *accountability* is different to social *responsibility*. The latter is the institution's obligations to be responsible regarding the effects of its actions on the society in which it operates (Carroll 1999; Fischer 2004), while social *accountability* is considered a control tool promoted by non-profit institutions or other civil institutions, media or citizens (De Oliveira Menezes and De Abreu Ronconi 2019) - citizen oversight over the public/private institutions performance (Fox 2015). Therefore, universities should pay attention to interacting with society as part of social accountability. Table 7.3 below summarises the differences between formal and informal mechanisms of accountability in the university.

Table 7. 3 Differences between formal and informal accountability in the university[from multiple perspective]

Formal accountability	Informal accountability
Performed through formal procedures, such as signed letters and formal emails	Performed through informal processes, such as personal visits to office or personal calls
The preferred option, as a response from the university is mandatory	Less preferred, as there is no legal responsibility to respond
Slower than informal accountability	Quicker than formal accountability
Used less often than informal accountability	Used more than formal accountability
Used for important matters that need decisions	Used more to provide recommendations and resolve problems
Not used for social accountability	Used for social accountability

7.4 Information communication technologies used for university accountability

The interviewees discussed the importance of ICTs for accountability in the university. One of the interviewees says as follows:

Social media applications are very important for accountability, as their strength is allowing people to express their opinions without reservation (ACAD6).

The main ICTs used in the accountability process by HEIs in Jordan. The participants highlighted seven such tools: the university's website, email, Facebook, Twitter, WhatsApp,

Zoom, and the students' union Facebook page. All seven were mentioned by all of the interviewees. In addition, the COVID-19 pandemic has meant that all these ICTs are being used more often than they were before. One of the participants says:

Facebook, Twitter, and emails are frequently used to provide updates on university events and important information for students and wider society (SAT8).

Another one adds as follows:

During the pandemic, we are mainly using technology applications to communicate with students and academics (STA4).

All the participants described the ICTs as a pressure tool on the university. One describes the use of ICTs as follows:

No doubt that ICTs have become a pressure tool on all institutions in Jordan, mainly the universities, because they are changing some of their policies ... Any responsible person is under threat of social media if they make any errors. This forces all staff and academics in HEIs to consider the information they disclose ... 10 or 20 years ago, the transfer of information was not easy. However, now if there are any errors in a document or decision, within seconds, everybody sees it on social media ... For example, COVID-19 has forced all universities to teach online ... This forces academics to be careful in their teaching and prepare well, as most lectures are recorded now ... In the past, for example, many lecturers closed the door on their classroom and began talking about his or her life and experiences, which are not always linked to the course. Today, with ICTs, every lecturer is under the microscope. So, all lectures must be accurate ... With lectures recorded using ICTs, if any of the content is wrong, the academics will be accountable (GOV1).

The participants also classified these seven ICTs as tools of either formal or informal accountability. For example, the university's website, email, and official Facebook page are considered formal accountability tools. The university's email is used for both transparency and responsiveness, and the website and Facebook page only for transparency, as the website does not have responsive features and there is not enough staff to respond on Facebook.

One participant talks about the use of ICTs for formal accountability:

The university's email and website are formal. Moreover, we have the Facebook page to share information. We respond to emails, but the website and Facebook page are used only for disclosure (STA5).

Other ICTs are used in informal accountability processes. One participant describes this:

... such as WhatsApp, Zoom, the students' union Facebook page, and Twitter are commonly used to communicate with students, but they are informal, or we can say we are not required to respond to their comments (STA6).

This section has detailed the main concepts, mechanisms, and ICTs tools for accountability in HEIs in Jordan. The next section begins to apply the dimensions of the emancipation approach dimensions. It starts by presenting the current status quo, including the four forms of accountability.

7.5 Current status quo and challenges of university accountability

Improving and developing the university's accountability requires a deep understanding of the current state of accountability, the existing problems, and the legitimacy of the current state. Consequently, this section analyses the interview data by applying the first stage of the emancipation approach, which explores the status quo of university accountability. This section focuses on the participants' descriptions, notes, observations, and experiences in relation to the status quo of different forms of accountability. The participants indicated that the following four forms of accountability are common: legal, managerial, academic, and social. This section will present the current state of the role of ICTs in the accountability process in HEIs in Jordan.

To describe the status quo of accountability, this section includes many quotations from the participants as evidence. In this way, this chapter provides a detailed illustration of the status of the accountability forms mentioned above.

7.5.1 Legal accountability

Legal accountability concerns employees and academics' adherence to instructions and laws, including the transparency of these laws, the methods of adherence, and employees' responses and compliance. The following section present the participants' perceptions of the clarity of these laws and regulations.

7.5.1.1 Current status of higher education institution laws and regulations with respect to accountability in Jordan

As discussed, the laws and regulation that control the university's operations are the Jordanian Universities Law (JUL), the Higher Education and Scientific Research Law (HEL), and the internal rules and regulations inside the university itself. This section examines the clarity of these laws and regulations for the stakeholders and the extent of the laws' application in the university, according to the participants' perceptions.

1- Unclear selection criteria for board and committee members and unclear laws and regulations

One academic participant criticised the process for selecting committee members as not transparent, with no clear selection standard:

*We want to establish a committee to make a specific decision ... You apply the law and establish a committee. But who is the committee that they chose?
The committee selection mechanism is an important issue (ACAD 7).*

Moreover, all the academic and student participants mentioned that they struggled to understand the university's rules and regulations and sometimes need to visit staff in their offices for clarity. One interviewee gives an example:

I want to change my major for another one in the same university ... I could not find the rules or system for that ... When I found it, I did not understand it ... I went to the staff who are responsible for this to understand the process of changing a major (STU6).

Another academic staff adds as follows:

Few students and staff know that we have a department known as the "Laws and Regulations Office" ... We face many difficulties in explaining the laws ... Most of them need more clarification (ACAD4).

2- Weak and selective implementation of laws and regulations

Vital for achieving legal accountability is the proper implementation of laws and regulations. However, most participants indicated that there are weak implementation of the laws and regulation, duo to the absence of a follow-up system, which means many tasks are left unfinished and many articles are not applied. One academic participant puts it as follows:

The instructions are available, and we complain about a lot of them; but in my opinion, there is no system that follows these instructions (ACAD 10).

Another problem concerns the application of laws and regulations. Participants complained about the poor and inconsistent application of rules in real life. One of the students voices this criticism:

The instructions are there, and it is possible that they force the university to be held accountable. But in reality, they are not implemented... and if they are implemented, their application is weak and selective. (STU2).

Another academic participant describes the selectivity in the application of laws and regulation:

I believe there is an ethical dimension to the application of the laws, regulations, and rules ... The management is selective in this ... For example, my colleague and I submitted our applications for promotion ... His application was done within one month and he was promoted ... However, my application took eight months, which is the longest permissible period within the rules ... It depends on your personal relationship with the president's office (ACAD8).

3- current Laws and regulation design based on personalisation

Laws are not linked to firmly established values, but to individuals. Therefore, when the minister or the university president changes, everything changes – including laws, instructions, and even plans. One academic describes the amendment of laws and regulation as follows:

Our problem is that decisions are not made on an institutional basis, but on a personal basis, and every new official cancels what was done before him and considers that all the decisions made before him are wrong; and the crew is replaced by a new staff, and the instructions with new instructions, and the laws with new laws (ACAD 9).

Another academic continues this point:

Most of the decision-makers in universities are not chosen from the existing academic body, but rather appointed on the basis of the criteria of the president. Originally, the university president was appointed on the basis of certain criteria, set by unelected individuals. Consequently, it is not assumed

that these people are the most competent. Law enforcement without impartiality may cause them to lose popularity and legitimacy and reduce the length of their term. Thus, in order to prolong their term, they work to crowd out populists, and sometimes we apply the law to someone because he is compatible with the president's system and we obstruct the application of the law to another person because he is not compatible with the president's system (ACAD 10).

Another academic describes the legal amendments as ridiculous:

For example, the recent laws with the ridiculous amendments that they made did not allow ... because, of course, these governments do not want to hear the correct opinion because they are going with a plan, whether it is correct or incorrect, whether that means positive or negative results (ACAD 5).

The next section discusses the status quo of managerial accountability in universities in Jordan.

7.5.2 Managerial accountability

Managerial accountability concerns the relationships between the university and its employees and between employees and academics, in terms of compliance with laws and regulations, transparency, and responses to academics' demands and suggestions.

This section describes the status quo for university management, based on the findings of the data analysis. The participants described the importance of accountability as a tool for communication between management and university stakeholders. The researcher sought to explore how the university understands accountability. One member of the management staff participants describes accountability as follows:

Accountability for the university has three dimensions: firstly, the student as the core of the university's vision; secondly, scientific research as a tool for development; and finally, social responsibility and being a part of society and helping it to progress ... All three points need a good communication process for management and the interested parties ... The university should be transparent with them and respond to their needs (STA 8).

All the participants had criticisms of university management. These criticisms concerned the following: (1) financial management and transparency, (2) evaluation of performance, (3)

university strategies and plans, (4) the status of services provided, and (5) the status and role of the students' union. These are discussed in depth in the following six sections.

7.5.2.1 Status quo of financial accountability and transparency

The government representative participants reported that HEIs in Jordan have poor financial status. One participant explains:

There are severe financial problems and sometimes financial crises in most Jordanian public universities. This pushes them to search for new investments, projects, and financial resources (GOV1).

Many participants held that their university is not transparent about its financial resources or how it uses them. They are questioning about the benefits they receive from these financial resources. One describes the financial management of the university:

To be clear, there is not full transparency about financial resources in my university. For example, the disclosure on financial resources is not enough ... I need to know where the university generates funds and where they are used ... All students pay tuition fees each semester, and there are some grants to the university. My question is, are we taking the maximum benefit from these resources? I do not know (STU2).

Another student comments on the lack of transparency about the university's debts:

The university has a huge amount of debt, according to its annual report ... I want to know where this money is spent and how ... The university is not transparent at all in this field (STU5).

7.5.2.2 Status quo of university performance evaluation

Performance evaluations are used to identify the need for corrective actions and to develop performance. One participant describes performance evaluation as follows:

Performance evaluation pushes things to be better by seeking errors and correcting them (GOV1).

The participants focused on the evaluation process for the academic and managerial levels. Therefore, there are two types of performance evaluations in the case study university. The first is the academic evaluation of the lecturers by their students, and this measures the academic process in the classes, the lecturers' knowledge, their methods of teaching, and the

examination process. The second is the managerial evaluation of deans and the president, and this is performed by the lecturers and research staff. One governmental participant describes the evaluation process in Jordanian universities as follows:

Students evaluate their lecturers, and the lecturers evaluate their deans and the president (GOV1).

The current status of performance measurement is superficial, aimless, and have no effect or reflection in the real life. The student participants argued that their evaluations of their lecturers' performance are not considered or taken seriously by management. One student criticises this:

At the end of each semester, we evaluate our lecturers. However, there are no real actions or improvement of performance based on it ... We cannot sense any tangible benefits of that ... It is fake (STU4).

The academics questioned the usefulness of the evaluation process, suggesting that the results of the evaluation have no consequences. One academic state this here:

The evaluation has no meaning because it does not affect anything. It does not affect the salary, the person's degree, or his promotion in the future, not even the appointment of the person, nor does it affect the process of selecting the dean (ACAD 10).

Another academic describes the problem:

The schizophrenia between the evaluation, its results, and the action taken accordingly – I mean, this is not a problem of the field, not a problem of the teacher; this is a problem of the general political and administrative system (ACAD 5).

Most academic staff participants claimed that their evaluations of the deans and president had no impact on their performance. One academic interviewee explains:

There is no clear performance evaluation and accountability of deans and high-level management in the university ... There is nothing (ACAD4).

In addition, there is a contradiction between the performance evaluation and its results and the procedures based on this. One describes this contradiction:

For example, one person had a bad evaluation from most of the academic staff, but he was promoted to a higher position ... I believe that this conflict resulted from an inherent problem in the managerial system of the university (ACAD5).

Another criticism made by the academics in relation to the performance evaluation was the “weak investigation committees” tasked with investigating some of the evaluations. One interviewee criticises these committees here:

There are weak committees that investigate both managerial and academic evaluations ... This weakens the accountability process in the university (ACAD4).

Another adds:

The investigation committees of evaluations are not doing their jobs properly. They take too much time for the investigations and sometimes different committees investigate the same issue, which conceals the case they investigate (ACAD9).

One governmental participant justified the poor evaluation process in the HEIs in Jordan, emphasising that it is a new operation and needs more development, primarily in terms of feedback and corrective actions:

I think that the experience of evaluation – mainly the evaluation of presidents – is still immature in the universities ... I believe that, over time, it will be developed and become better (GOV1).

Consequently, the current status of both academic and managerial performance evaluation is weak and immature, and its future development is not certain. One academic staff member explains this:

If there are real actions and movements that reflect our evaluations, the situation of course would be better ... Unfortunately, we are in the same place without moving forward (ACAD9).

7.5.2.3 Status quo of the university goals and strategies

The university’s strategy is its long-term plan, and this must reflect its activities, projects, and investments in pursuit of its goals. The goals and strategy of any organisation should be

manageable and applicable. Most academic and managerial staff interviewees criticised the status quo of their university's long-term goals and strategy, speaking from various perspectives. The first criticism was that the strategy and goals lack clarity, and this can lead to the failure of the strategy. This may be due to design the strategy and goals based on accreditation purposes only and do not reflect the needs of different stakeholders.

One of the participants describes this issue:

I think that the main problem in accountability in our university is the unclear goals ... Are the goals known and clear to academics and staff? This question must be answered (ACAD4).

Another adds:

It is the plans and strategies, most of which in universities are doomed to failure. This means that there are factors that affect the university's performance, especially the financial aspects (ACAD2).

Another academic adds to this:

The strategy of the university is not doable, and the goals are very broad ... Our problem is in the implementation process and the monitoring process (ACAD7).

Another academic participant, who is a department head, explains that the strategies are often not in line with the university goals:

I believe that most strategies here in the university – and I think the same in other universities in Jordan – do not focus on the main goals of the university ... These strategies just focus on accreditation and the demands of the accreditation committees (ACAD2).

The same participant mentions the limited involvement of different stakeholders in preparing these strategies:

Most of these strategies are not developed. I mean, they do not involve all parties and are imposed on them. I mean, a certain group, in most cases, this group, I mean, is characterised by dictatorship in imposing its vision (ACAD2).

The second criticism of the university's strategies concerns the non-existence of quality management committees for following up the strategies and ensuring their application and updates. There is a written strategy, but there is limited follow-up of its implementation. One participant describes this situation:

There is no follow-up or follow-up committee to ensure the process of implementing these plans and strategies (ACAD2).

The final criticism concerns the lack of connection between university output (graduate students and research) and other institutions in Jordan. The participants criticised the large quantity of research that has no impact on the market, suggesting that graduate students are often unemployed due to a lack of connection between the university and the labour market. One participant explains this:

Also, there is a weak link or missing channel between the university and the market ... We have too many research and graduate students, but employment levels are still low (ACAD3).

7.5.2.4 Current status of services provided by the case study university

The participants – primarily the students and academics – criticised the status quo of the services provided by the university. The participants complained about the lack of response to communications regarding improvements in the university's services, criticising the university for failing to provide information about or justifications for this delay. Thus, there are problems with transparency around the university's services and its responsiveness to the enquiries of students, academic, and staff. One student talked about transparency and responsiveness in relation to the services provided by the university:

We sent many formal letters requesting improvements in the service of the university. However, the problems continued; there is no response to these letters and no information about why the service remains unchanged (STU4).

This section analyses the status quo of the different types of university services criticised by the participants, as well as the status quo in relation to university responsiveness to participant requirements.

1- The status quo for different types of university services

The participants primarily criticised four services provided by the university: (1) transportation services inside the university; (2) health services, including medical insurance; (3) computer

labs and the internet; and (4) heating services. Regarding the transportation services, student participants from different colleges and the representatives of the students' union all criticised the inadequacy of the bus services intended to transfer them between the two segments of the university. One interviewee criticises the transportation service here:

The working buses between the upper and lower sections of the university are just two buses ... It is long distance ... The weather in the summer is too hot so we cannot walk ... I know that the university has at least 25 buses so [I don't know] why it only operates two buses for us ... We sent requests to increase the number of working buses but no responses (STU4).

Regarding health and medical services, most participants criticised the status quo in relation to health insurance and the accredited hospitals and doctors for the university. They had pushed for improvements to cover more hospitals, doctors, and medical services. One describes the situation as follows:

For many years, we have needed to improve and update the medical insurance and all aspects of it, such as doctors and hospitals ... Also, it does not cover all the needed services ... Moreover, we pay 10% of any medical bill, even though the university deducts health insurance from our salaries ... Unfortunately, there are no responses in this field at all (ACAD1).

Students also complained that there are an insufficient number of labs and computers in the university. Moreover, the internet service is poor. One student explains:

In my college, which has more than 2,000 students, we have just two computer labs, with fewer than 30 computers in each one ... The library also has a very few computers ... Moreover, the internet is slow, and the computers are old (STU2).

The same participant also complained that the heating only works for few hours a day during winter, which is not enough to keep the classrooms warm. As a result, classes are cold for most of the day. She argues as follows:

The heating only works during one part of the day ... We feel freezing during winter (STU2).

The next section discusses the university's responsiveness to different stakeholders.

2- Status quo of university management responsiveness to stakeholder requirements

This section presents the different perceptions among participants regarding the responsiveness of the university to their requirements, suggestions, and enquiries. The participants complained about the university's responsiveness. The following are the most common arguments for each stakeholder group:

The governmental participants claimed that responsiveness in HEIs in Jordan is low due to weak governance (which is discussed in the following chapter in relation to barriers to accountability in the university). One participant describes responsiveness in HEIs in Jordan as follows:

I think there are many problems in responsiveness in the universities because of the limited roles of different committees in these institutions (GOV1).

The students argued that the university is unfair in its responses to their complaints about issues of teaching and managerial services. In addition, the staff who receive their complaints are not cooperative. One student says as follows:

When I submit an official complaint, and we do that regularly and frequently, we just receive promises and no real solutions ... Our rights are disregarded (STU6).

Another student adds to this:

When I asked for something, the employee who received my question became angry. It seemed that he did not want to answer me (STU6).

The parent participants complained that they received no responses from the university to their requests made using informal accountability tools. One parent offers an example:

The university does not respond to our comments and posts using social media (PAR3).

Staff members and managers agreed that there is a type of “dodge and delay” in responses unless there is pressure to respond. One interviewee describes this here:

It is rare that the response is clear and transparent ... no clear and trustworthy information, unless there is pressure from different important parties asking about it (STA1).

The academic interviewees criticised the level of responsiveness on the university. They criticised the organisational dialogue in the university, weak responses from the president's office, lack of transparency when responses do arrive, and selectivity in responding only to those people who have relationships with management. These points were highlighted by all the academic participants:

The level of responsiveness is very low in our university (ACAD7).

Another academic interviewee cites the weakness of organisational dialogue:

The "open door" or dialogue policy is missing in the university ... Many appointments to discuss suggestions and recommendations are cancelled or neglected (ACAD2).

Another academic participant mentions lack of responsiveness from the president's office, explaining that this limits transparency:

I graduated from a university in a Western country ... The president was meeting us as students and meeting the staff every week ... We asked him questions and he answered ... Here in Jordan, this system is weak or not active at all ... This makes many things unclear to us (ACAD4).

Another academic participant comments on selectivity in responsiveness:

I think that responsiveness is low – only a small group of people receive responses ... The responsiveness depends on your personal relationship with high-level management only (ACAD8).

The next section describes the status and role of the students' union.

7.5.2.5 Status quo of the students' union

Another point highlighted in relation to management accountability was the role of the students' union as a communication channel, bringing the students' requests to the university management. All interview participants described the students' union as having a strong voice.

One member of the management staff who works in the students' union describes it as follows:

I believe that the students' union in the university is strong ... That is because its members are elected by the students ... It creates trust between the students and the management (STA10).

However, the students argued that the university delays its responses to the union's requests and sometimes does not respond at all. One student, who is an active member of the students' union, describes this situation:

The university often ignores our requests ... There is a selectivity in the decisions, and they are even selective in their responses to the students' union's requests (STU2).

Another student adds to this:

Our union is strong ... but it is suffering under this management ... Everything is slow in the university ... The union must push and send the same requests many times to receive a response (STU6).

The next section concerns the status quo of academic accountability in the university in relation to the quality of teaching and scientific research and the evaluations of academics.

7.5.3 Academic accountability

Academic accountability concerns the relationship between the student and the academics, in terms of communicating clear and transparent information about the education process and assessment standards and processes and responding to students' inquiries and suggestions. Academic accountability also concerns the quality of the academics' scientific research, which enhances the university's reputation and contributes to the continuous improvements of the educational process. This, in turn, helps to attract more students and improve the financial status of the university. Academic research can also contribute in terms of improving society.

The following sections present the status quo of teaching and scientific research quality.

7.5.3.1 Current status of teaching quality with respect to accountability

As discussed in section 7.2, many participants (primarily the students and academics) define accountability in the university as academic accountability, which concerns the overall teaching system and the scientific research performed by academics. The participants highlighted many problems in relation to both transparency and responsiveness. Describing these problems, the following themes were generated from the data analysis.

7.5.3.1.1 Neglect of students' participation in the teaching system

Many issues fall under the heading of this problem, and the first one was cited by all the student participants: this is their lack of input into changes to their programmes' curricula and timetables each semester. One of the general English students describes this problem:

The university changes our program syllabus without even notifying us about that ... They do not take our opinion into account ... They changed the syllabus to be more literature-oriented, rather than linguistics-oriented ... This is unfair, as I registered on this programme to have more linguistics courses ... The university does not take our opinions into account (STU3).

Another engineering student adds to this:

All my colleagues here in the university complain about their syllabus. Many courses are not important and will not be relevant to our fieldwork after graduation (STU1).

An additional point cited in this area was that students are unable to participate in setting the new course timetables during the COVID-19 pandemic, as they include both face-to-face and online teaching. For one of the students:

With COVID-19, we have a new teaching system that is a hybrid of online and face-to-face ... No one from the university consulted us students to ask our opinions on the next semester course timetables (STU5).

In addition, the students are unable to attend the dean council meetings or hear their decisions, which leads to limited student participation in these decisions. For one representative of the students' union:

Unfortunately, we do not know anything about the dean's weekly meeting or their decisions regarding our study here ... No one has access to them (STU4).

Another student adds to this:

Every Monday, there is a deans' meeting. No one can see the minutes of the meetings or criticise the decisions (STU5).

The third problem is the poor student-orientation programmes during the induction period. The participants cited this as a weakness in transparency. One interviewee describes the orientation here:

Unfortunately, students get the information they need from social media or from other students ... There is weak orientation for them in the university, and they may graduate without any knowledge of the source of information or their duties and rights (ACAD6).

7.5.3.1.2 Poor or delayed disclosure and responses to students' enquiries and requests

Most of the student participants reported that the university's responses to their questions and requests regarding their teaching process were frequently delayed or non-existent. This leads to problems in responsiveness and transparency. One student describes this situation:

When I need information about my syllabus or courses from the department head, I cannot get a full answer ... We always have equivocation and foggy answers (STU1).

Another interviewee also describes this:

The university does not disclose everything to us ... There is always a delay ... For example, there is no clear information about the exam table and other online issues because of COVID-19 (STU7).

The students also argued that, when they have a meeting with a department head or a dean to discuss an issue, the responses to their comments and ideas are often delayed or ignored altogether. One reports as follows:

The dean had a meeting with the students to get our feedback on the ABET accreditation ... He discussed with us his plan and goals for that ... Up to now, nothing has changed as a result of the feedback (STU5).

7.5.3.1.3 Problems with teaching methods

Many participants cited the problem of using old and traditional teaching methods. They argued that a "spoon-feeding" system is still employed in the university and there is very little in the way of modern teaching methods. One participant explains:

The teaching process is just listing the book's information and there are no interesting books or case studies during the classes (STU6).

One participant complained about a lack of scientific research resources, arguing that these should be available for students. As a result, the studies and articles that students can read are limited:

Sometimes I want to read research related to my courses, but I cannot find what I want using the university's library resources ... When I use the university website, I just read about festivals and celebrations ... Where is the research? (STU3).

Another problem noted was the tougher treatment of the students by their lecturers due to COVID-19. All the student participants complained about this point. One explains here:

Since COVID-19, most of the doctors are tough and uncooperative with us ... Before COVID, most of them were uncooperative; and now, we are in a worse scenario ... I think they all believe that we are the reason for moving the teaching online, so they punish us ... Exams are hard ... We cannot go back and forth within the online exam ... The questions in the exams are so complex and need time ... They do that to prevent any online cheating through social media groups (STU6).

This has also led to another problem, which is the uploading of the online lectures by many lecturers. Students watch these videos without any live online discussion with the lecturer, and students must resort to email for communication. For one of the students:

Lectures are now online; many doctors upload them and that's it ... No online or direct contact with doctors for questions, other than by email (STU7).

7.5.3.2 Problems with scientific research in higher education institutions in Jordan

The government representatives and academics raised concerns about the status quo regarding scientific research in HEIs in Jordan. They criticised this from different perspectives. The status of scientific research in the university is described in the following paragraphs.

First, most researchers have a significant teaching load in addition to their research responsibilities. This leaves them unable to fully dedicate themselves to scientific research, which leads to poor investment in scientific research in the university. One governmental participant explains this:

Doctors have a large number of teaching hours ... They are exhausted by teaching and have no time for research (GOV1).

Another academic participant adds to this:

We have become teaching institutions more than research institutions ... Even with the master's and PhD courses, we focus more on coursework than research work (ACAD3).

Second, the marketing of the research and its results is limited, both inside Jordan and around the world. Most of the academics mentioned this. One describes the current situation of scientific research as follows:

There is a missing link between the research and its reflection in real life ... I want people to touch the results of our research ... We have some connection with Europe for marketing our research, but it is weak and limited for little projects (ACAD3).

Another academic describes the weak application of the scientific research:

The university and other responsible parties do not take the results and recommendations of our research seriously ... My responsibility is to conduct research and the university's responsibility should be to market our findings to others for their benefit (ACAD9).

Third, the academics criticised the current points system that governs academic staff promotion (from assistant to associate and onto full professor). They complained that the first author of any research paper gains more points, thus research with single authors receives the maximum points in this system. They described this system as “killing” the research in the university. Simple systems of evaluation for things that are complex can be problematic and dysfunctional, as is suggested by one academic who describes the situation as follows:

One of the worst things, which puts the poison in the honey in the research process and kills the research team's spirit, is the points system for the order of the authors in each research paper ... Now, I try to do my research alone or be a first author to take the full or maximum points, so I get promotion quickly ... This has exhausted me and my colleagues (ACAD9).

The following section presents the data analysis in relation to the status quo for social accountability.

7.5.4 Social accountability

Social accountability concerns the relationship between the university and its external environment – the private sector, local community institutions, students’ parents, and so on. In this research, the focus is on students’ parents due to their fixed and influential relationship with student performance and close observation of the university’s activities and services. The parents expressed a desire for the university to be transparent about its plans and the students’ information, not least because parents are the primary financiers of the students’ education. Furthermore, they have comments, suggestions, enquiries, and requirements that require a university response.

The next section presents the current situation for university and parent communication.

7.5.4.1 Status quo of communication between university management and students’ parents

Parental involvement in the lives of university students is very important in the Jordanian context, which is highly dependent on the family institution (owing to the tribalist society, discussed in Chapter 5 research context, section 5.2.3). In the context and noting that parents pay to send their children to university, the university as well as the students may be deemed accountable to the parents.

All the parents’ participants stated that there is a poor communication between themselves and the university. Moreover, they argued that their children face many problems at their university and there are no communication channels to resolve them. One parent describes this situation as follows:

There is no link between me and the university at all ... Sometimes I have a suggestion to solve a problem with my son at the university, but I do not know how I can present it (PAR1).

Another parent adds to this:

The university does not have any space for students’ families to become a part of the university and its activities (PAR2).

The parent participants said they seek accountability in three areas. The first is ensuring that the services and activities in the university are good for their children. The second concerns the ability to follow-up their children's academic status. The third concerns the value of their financial investment, specifically whether their children will be able to find work after graduation. One parent comments on this:

I need updates on my son's status in his courses and social activities in the university (PAR3).

Another parent adds to this:

I just wonder about the resources of the university ... My son always has problems with medical insurance at the university ... Does he receive academic and other services equal to what we pay for him? (PAR2).

The following section discusses the current role of ICTs in the university accountability process.

7.6 The role of information communication technologies (ICTs) in accountability in higher education institutions in Jordan

ICTs are in widespread use, especially the new technologies and telecommunication channels, and they are now being used more widely because of the circumstances surrounding COVID-19. The pandemic has forced the university to move the teaching and follow-up procedures online, meaning there is greater use for applications such as Zoom, Facebook, and WhatsApp. Consequently, this study focuses on the use of ICTs for university accountability, and all interviewees were asked about ICTs and their role in accountability.

The interviewees had different views about the contribution of ICTs to accountability in their university. Some stated that the use of ICTs in the accountability process is not sufficient, as most are informal methods for communication and there is little responsiveness. One participant explains this:

ICTs just give indicators or first impressions about the issues that have happened ... It is like a sparkler ... The question is whether these indicators will create change. I think the responsiveness is lacking (STAI).

Other interviewees felt that the ICTs are difficult to control, which may lead to the disclosure of fake news or inaccurate responses. Most participants agreed with this argument. One interviewee from the IT department describes ICTs:

ICTs are massive and it is hard to control them and put them into the system ... We have around 30,000 active students using the ICTs, so it is hard – even impossible – to respond to each question asked via the ICTs. (STA7)

A student adds to this:

Social media often has fake information ... We need formal verification of the information (STU2).

The third view was that, during COVID-19 and due to online teaching, the ICTs were being used for cheating in the examination process. The students can form online groups and, when they have solved the questions, they can share the responses with other students before the end of the examination period. This creates doubt around the students' results and performance. One student complained about the use of ICTs in the exams:

At the beginning of the COVID-19 situation, all the exam questions were solved by the students during the exam time, and the solutions were distributed quickly to everyone before the end of the exam ... This was the first time that we had 600 students on the honour list in my department [list of students with a GPA of 84% or higher in one semester], which has less than 1,500 students (STU7).

Many participants agreed with the criticisms discussed above, but they argued that the ICTs' disadvantages are outweighed by their advantages. The advantages are largely in terms of transparency and simplicity of communication, as people can now communicate from different countries around the world. ICTs are also considered a strong tool for accountability. If issues are highlighted on the ICTs then these issues become a matter of public opinion, but ICTs are still not used effectively in Jordan. One participant describes an advantage of the ICTs:

From the perspective of distribution of information, all decisions regarding teaching or other processes are disclosed online now ... There is the website of the university (STA3).

A staff member adds to this:

During the registration process for students, all problems and issues are resolved online with the students ... We are trying our best to use social media applications during the pandemic ... Some of these problems were resolved for international students who are living outside Jordan (SAT5).

One academic expresses his views about ICT usage in the university:

The ICTs are a strong tool for accountability ... Unfortunately, it still not used effectively in our university ... Students must push the issue [and get together in a group of] thousands...and make it a public argument to get some changes (ACAD5).

Another staff member adds to this:

Using the ICTs, we have simple communication with others ... We can also follow-up the students' issues more quickly (STA10).

However, the participants also argued that the main disadvantage of the ICTs is their use for personal and not public interest. One academic participant explains this:

Unfortunately, ICTs are used for building a personal reputation and for personal interest ... One staff member used it to criticise the university, his raising issues that were accepted by a huge number of students and staff ... Once he became a manager in the university, he did not do any of the things he had said ... He just used the ICTs for his own interest, not for the public interest (ACAD2).

7.7 Chapter summary

This chapter has answered research question one of this study, defining university accountability from the perspectives of different stakeholders in Jordan. These definitions are illustrated in Tables 7.1 and 7.2. It has also discussed the formal and informal mechanisms of accountability. The differences between these formal and informal accountability mechanisms are overviewed in Table 7.3. This chapter has also presented the main ICTs tools used for accountability of HEIs in Jordan. Finally, it presented the status quo of accountability in the university, which is the first step toward applying the emancipatory theory, the concern to critique and challenge this status quo. In the next step, there is an exploration of the barriers that hinder change. Table 7.4 below presents the main criticisms of the interview participants, when describing the status quo of accountability in their university.

Table 7. 4 Status quo of university accountability, based on an analysis of the interview findings

Step (1) in the application of emancipation theory to the question of accountability in higher education institutions (HEIs) in Jordan: Understanding the status quo		
Legal accountability	1- Status of laws and regulation in HEIs in Jordan with respect to accountability	<p>1.1 Absence of clear selection criteria for board and committee members</p> <p>1.2 Weak implementation of laws and regulation</p> <p>1.2.1 Absence of follow-up system</p> <p>1.2.2 Difficulty in explaining and understanding laws and regulations that relate to the HEIs</p> <p>1.2.3 Selective application of the laws and regulations.</p> <p>1.3 Laws and regulation are personalised.</p>
Managerial accountability	1- Status quo of the university's financial transparency	<p>1.1 HEIs in Jordan have a poor financial status.</p> <p>1.2 Participants claim that the university is not transparent about its financial resources.</p> <p>1.3 There is a lack of transparency around funding from debt resources.</p>
	2 Status quo of HEI performance evaluations	<p>2.1 Students claim that their academic evaluations of their lecturers have no performance impact.</p> <p>2.2 Most academic staff claim that their evaluations of the deans and president have no impact on their performance.</p> <p>2.3 There is a contradiction between the performance evaluation and the results and procedures based on it.</p> <p>2.4 Weak investigation committees assigned to respond to the evaluations.</p> <p>2.5 Performance evaluation in HEIs in Jordan is new, and more development is needed (primarily in feedback and corrective actions).</p>

	<p>3 Status quo of the university goals and strategies</p>	<p>3.1 The university’s strategy and goals reflect accreditation purposes, not the needs of different stakeholders, and they lack clarity.</p> <p>3.2 There is lack of quality management committees to follow-up the strategies and their implementation and updates.</p> <p>3.3 There is a lack of connection between the university output (graduate students and research) and other institutions in Jordan.</p>
	<p>4- Status of services provided by the university</p>	<p>4.1 Participants complain about failures to improve the university’s services, as well as criticising the university for failing to provide information or explanations for these delays (identify problems with the health and medical services, computer labs and internet services, heating during winter, and transportation).</p> <p>4.2 Status quo of HEI management responsiveness to stakeholders’ requirements; for example:</p> <p>4.2.1 Students argue that the university is unfair in its responses to their complaints about issues regarding teaching and managerial services.</p> <p>4.2.2 Parents complain that they receive no responses from the university when they use informal accountability tools.</p> <p>4.2.3 Staff and managers agree that there is a practice of “dodge and delay” in responding, unless pressure is exerted.</p> <p>4.2.4 There are criticisms regarding the organisational dialogue in the university, poor responses from the president’s office, little transparency in the responses received, and selective responsiveness (i.e., only responding to</p>

		people who have relationships with management).
	5-Status quo of the students' union role in accountability	5.1 The university responds late or not at all to the union's requests.
Academic accountability	1- Status of teaching quality in the university with respect to accountability	1.1 Students are not able to participate in the teaching system. 1.1.1 They make limited contributions to updating or changing their programme curricula or timetables each semester. 1.1.2 They are unable to attend the dean council meetings or hear the decisions. 1.1.3 Poor student orientation during the induction period.
		1.2 There is delayed disclosure and responses to students' enquiries and requests. 1.2.1 The university responds late or not at all to questions and requests regarding the teaching process. 1.2.2 Responses to comments or ideas are delayed or not given.
		1.3 There are problems with the teaching system methods. 1.3.1 Old and traditional teaching methods are used. 1.3.2 The scientific research resources that students need are often missing. 1.3.3 Lecturers are treating the students harshly, due to issues around COVID-19. 1.3.4 Many lecturers are pre-recording and uploading the lectures for students to watch

		online, with email left as the only communication tool.
	2- Problems in scientific research	<p>2.1 Unable to be fully dedicated to the scientific research which leads to weak investment in scientific research in the HEIs.</p> <p>2.2 Weakness in the marketing of research and its results and its ideas inside Jordan and around the world.</p> <p>2.3 Academics criticise the current points system for academic staff promotion from assistant to associate and then to full professor.</p>
Social accountability	Status quo of management communication with the students' parents	<p>1.1 The parents claim that there is little communication between themselves and the university.</p> <p>1.2 Parents want to ask the university about services and activities to ensure that these are good for their children. They also want updates on the academic and social status of their children. Third, they want to question the university to ensure their children's graduation certificates will be worth the money spent on the tuition fees and will provide their children with a job.</p>
Status of ICTs and their role in university accountability	<p>1 Most ICTs are considered informal methods of communication, making them inappropriate for accountability, as responsiveness is limited.</p> <p>2 The ICTs are difficult to control, which may lead to the disclosure of fake news and inaccurate responses.</p> <p>3 Owing to the online teaching during COVID-19, ICTs have been used for cheating in the examination process.</p> <p>4 There are advantages and disadvantages of using ICTs in relation to accountability.</p>	

Chapter 8: Interview analysis: the barriers to accountability in higher education institutions in Jordan

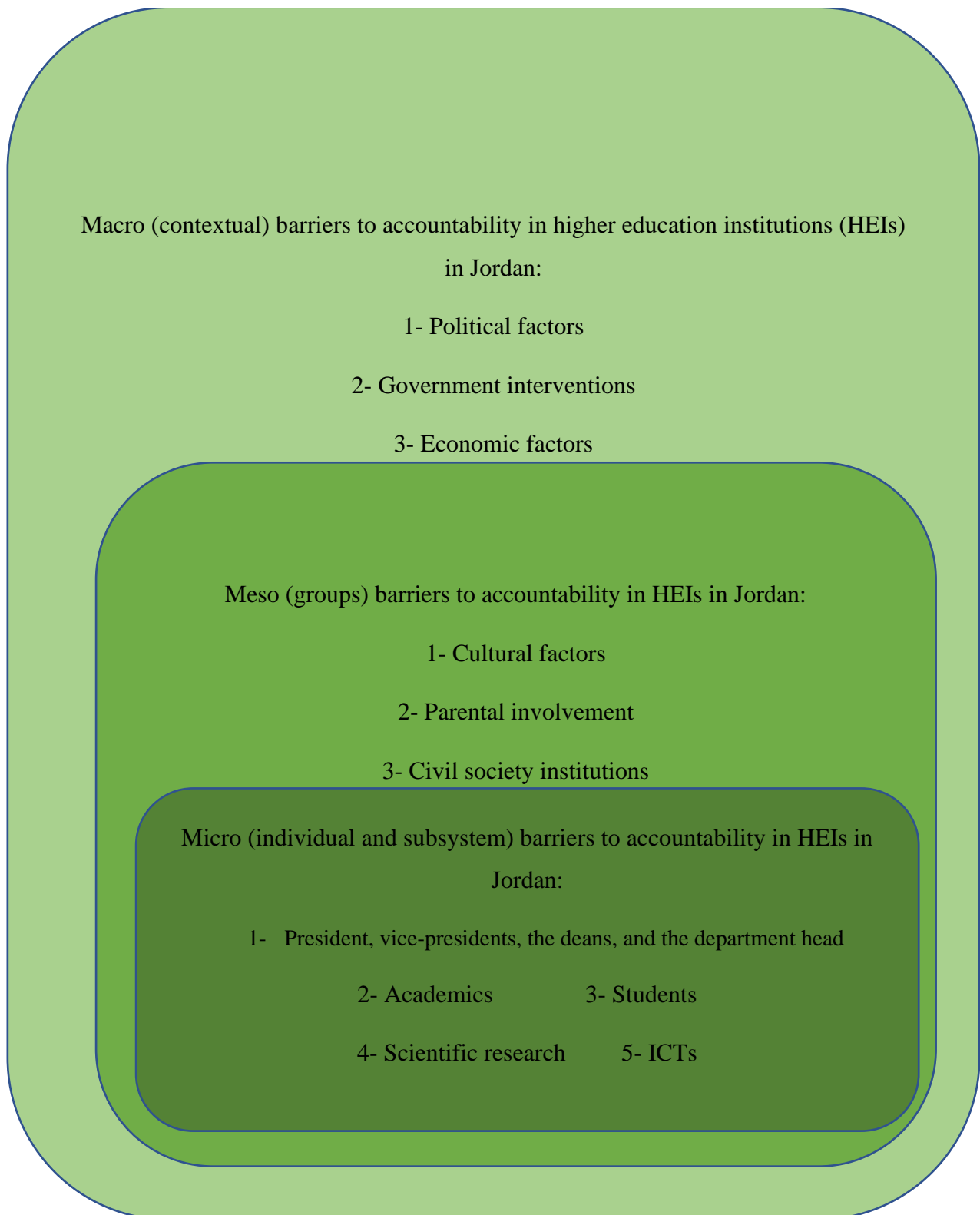
8.1 Introduction

Having explored the status quo for accountability for the case study university in the previous chapter, the researcher will now apply the second stage of the emancipatory approach followed here to identify the barriers that hinder HEI accountability in Jordan and the barriers that hinder the utilisation of ICTs for HEI accountability. This will answer the second research question:

What are the barriers/challenges that hinder the progressive change of HEI Accountability?

Understanding these barriers will contribute to the development of effective actions and recommendations for enhancing accountability. The relevant themes have been constructed on the basis of the critical theory analysis and data analysis in the current research. The data from the case study can be broken down into three general themes, reflecting the various levels of analysis. First, there are *macro barriers*, which emerge from the general Jordanian context, and these include political, governmental, and economic factors. Second, *meso barriers* concern the community and its culture. The meso level reveals the connections between the macro and micro levels, including cultural barriers, e.g. factors that hinder parents' involvement, and barriers to the involvement of civil society institutions. Third, *micro barriers* relate to the individual and the subsystems within the university, including the board of trustees, the president, managers, staff, academics, students, scientific research, the barriers to use of ICTs for accountability (including technological, geographic, and other barriers). Figure 8.1 explains the structure and themes of this chapter.

Figure 8. 1 Three categories of barriers to accountability, with analysis (macro, meso, and micro levels).



To explain the barriers to accountability in HEIs in Jordan, this chapter comprises the following sections. Section 8.2 details the macro-level (contextual) barriers and has the following sub-sections: (8.2.1) political barriers, (8.2.2) governmental barriers, and (8.2.3) economic barriers.

Section 8.3 concerns the meso-level barriers (entanglement groups) and has the following sub-sections: (8.3.1) cultural barriers and (8.3.2) barriers to parental involvement in HEI accountability. Section 8.4 discusses the micro-level barriers (individual and subsystems) and has the following sub-sections: (8.4.1) the president, vice-president, the deans, and the department head; (8.4.2) academics; (8.4.3) students; (8.4.4) scientific research; and (8.4.5) the use of ICTs for accountability. Finally, the chapter summary is presented in section 8.5.

Let us turn to exploring the macro barriers.

8.2 Macro-level (contextual) barriers

The macro barriers to accountability affect the accountability of all organisations' in society, including HEIs. This macro-level analysis of barriers to accountability in HEIs in Jordan focuses on contextual obstacles inside the Jordanian society, including political, cultural, and economic factors. The interview participants provided detailed descriptions of these three types of macro barriers, and these are explained in the following sections.

8.2.1 Political barriers

The political system in Jordan is one of the key influencers of accountability in HEIs. Any success or failure in the political system in general is reflected directly in all institutions in the country, including the HEIs. This section presents the barriers to accountability in HEIs in Jordan that have emerged from features of the country's political (governmental) system. These features are (1) government bureaucracy, (2) the difficulty of changing the political system, (3) the weaknesses of the House of Representatives, and (4) the "one-man-show" style of management. In-depth analyses of each of these barriers are presented below.

8.2.1.1 The weaknesses of the Jordanian parliament

As discussed in Chapter 5 in research context section 5.2.2, the Jordanian parliament is not considered a legislative authority. Its role is to control the government bodies through a regulatory agency that monitors the financial, operational, and administrative activities of governmental institutions, such as the accounting bureau, which has offices in all governmental institutions in Jordan, including public HEIs. The accounting bureau controls the financial and operational transactions of all government bodies and sends annual reports to parliament.

However, the participants described the Jordanian parliament as weak due to election laws that they felt needed improvement. This situation has led to poor financial and operational control over the HEIs in Jordan. The election law divided the country into electoral districts and prevents citizens from voting for a candidate from outside of their electoral district. In addition,

it gives each citizen one vote within their electoral district. As a result, large and powerful clans now dominate the elections, and the same candidates are nominated in every election cycle. This creates an environment of favouritism and nepotism, which emanates from the tribal system; and parliament overlooks many matters due to this bias. One participant describes parliamentary control of the HEIs in Jordan as follows:

I blame parliament for the status quo of accountability in this university... It is very weak... This leads to financial and managerial corruption (PAR2).

Another academic staff member talks about the parliamentary election process:

I believe that the accounting bureau and parliament in Jordan are very weak due to the election law, which encourages voting based on regional and tribal systems ... If there is weak control [by parliament] then, by default, there is weak accountability in HEIs (ACAD5).

Therefore, the weaknesses in the Jordanian parliament, as the main controlling authority in Jordan, are negatively affecting accountability and its potential for improvement in HEIs.

8.2.2 Governmental barriers

In this section, the analysis focuses on the government's actions that hinder HEI accountability in Jordan. The participants mentioned three categories of governmental barriers: intervention in HEIs, regulatory barriers to university admission, and poor financial support for the institutions. As these are closely linked, they will be explained together below.

The law states that public universities are financially and managerially independent of the government, but they are under the supervision of the Ministry of Higher Education. However, the participants said that, in practice, the government heavily interferes in the HEIs. These interventions create problems with accountability because they are primarily in the decision-making processes, controlling the number of students admitted to each university.

Regarding interventions in the decision-making processes, the participants argued that the Jordanian government interferes in the universities in the employment process – even with high-level management, the scholarship process, and occasionally the students' union elections. One participant explains the situation:

To avoid any problems with government, the university always requests the government and security department acceptance, for almost every important decision and event in the university. Everybody notices this (ACAD5).

This creates problems in the accountability process, as the managers are accountable to the government rather than the university. One academic participant describes this as follows:

We [the university] are accountable to the government, not to our rules... Where is our [the university's] managerial independency? (ACAD2).

The participants said that the government pushes for larger numbers of student admissions, in addition to those taken through the standard admissions system. This leads to overcrowded classes, with thousands of extra students, exhausting the university's academic and managerial services. One academic participant describes this:

We have tribal, camps [which are scholarships for refugees], university employees, and other scholarships in addition to the standard new students' admission system. We have an overcrowded student-faculty ratio. The academic and managerial staff cannot be accountable to this huge number of students (ACAD2).

Another problem is that most of these scholarships are free and, for those whose fees are paid by the government, there are frequently long delays before payment. This creates financial problems for the universities. Moreover, most of these scholarships allow new students to enter the university with a secondary school GPA below that of the competitive admissions (as discussed in Chapter 6 the documents content analysis section (6.4.1)). The same academic participant complains about this:

Imagine that thousands of students with an 87% GPA in secondary school can get a medicine or pharmacy seat in the university and pay zero tuition fees because the government gives him/her a tribal scholarship... And the government, as the sponsor, delays paying the financial obligations for him ... while the standard competition admission for medicine starts with 97% and requires tuition fees of around JOD 2000 per year (ACAD2).

Another barrier is the lack of financial support from the government for public universities in Jordan, despite the substantial interventions in their internal decisions and policies, which may negatively affect the universities' financial position. One participant describes this situation:

The government just pays 3 or 4 million Jordanian dinar per year as support to our university, but its intervention destroys its financial and managerial position (ACAD2).

Governmental interventions and actions in the HEIs in Jordan create many financial, managerial, and academic problems in these institutions, which negatively affect accountability.

8.2.3 Economic barriers

Economic barriers were highlighted by the participants as adversely affecting the progress of accountability in HEIs and other governmental institutions in Jordan. Two sub-themes of economic barriers were identified in the data analysis; these are large government debts and corruption.

8.2.3.1 Large debts

Jordan is a developing country. Since 2010, it has been experiencing many economic problems due to border closure because of the Arab Spring and related tensions, primarily as impacting in Syria and Iraq, which share borders with Jordan. As a result, Jordan has a large amount of debt, amounting to around 100% of its GDP. This creates pressure for all government bodies, including the HEIs. The HEIs in Jordan carry large amounts of debt, which creates a barrier to accountability because the institutions must then seek funds and investment to cover their operational and capital expenditure. Moreover, this debt leads to reduced service quality, which negatively affects stakeholders (primarily students and employees).

This contextual barrier to accountability was the most often mentioned by the interviewees, as this is key to the status quo of accountability. One academic participant describes it as follows:

The main reason for all the accountability problems in my university is its debt ... This leads to corruption, failure of services, failure of strategies, and many other problems. The universities seek to settle their debt, regardless of the accountability of their services or the quality of the graduate students (ACAD2).

Poor debt status creates a barrier to accountability in the HEIs in Jordan. It also affects the micro accountability barriers discussed later in this chapter.

8.2.3.2 Corruption

In this context, “corruption” refers to both financial and managerial corruption. King Abdullah II used the word in his speech to the House of Representatives on 10 December 2020, where he discussed the fight against corruption in all its financial and managerial forms.

Most participants indicated that corruption is an accountability barrier in HEIs, and they categorised it as either financial or managerial. Regarding financial corruption, the participants claimed that staff and managers focus on their own personal financial interests and ignore the interests of the public and the university in relation to deals and contracts. This meant that they might conceal the details of a contract, which negatively affects transparency. One participant explains:

We do not know how the deals and contracts are conducted with suppliers in the university... Who is accountable? And who controls them? ... Most of these deals are signed based on personal benefits and connections, regardless of the public benefits (PAR2).

Managerial corruption involves staff and managers utilising their power and their positions for personal (non-financial) gain. The participants mentioned this primarily in relation to scholarships for master’s students and PhD candidates. They argued that there is a misleading and dishonest process of advertising the scholarships. One parent describes this situation:

My daughter is one of the best students in her department, but her department gave the scholarships to students who are less qualified ... This is injustice and I consider it managerial failure ... This is just because of the power of personal connections (PAR3).

The researcher asked the participant whether they had sent a formal complaint and, if so, what the response had been. The participant replied as follows:

No, because always there is a way of circumventing laws and instructions ... No one wants to be accountable ... They predefine the conditions [requirements] of the scholarships to fit the qualifications of someone they want already ... So, the scholarship process and competition are fake (PAR3).

In summary, economic barriers negatively affect both transparency and responsiveness in relation to accountability.

With the general macro (contextual) barriers to accountability having been explained here, the following section defines the meso barriers.

8.3 Meso (group) barriers

Meso barriers connect to the groups associated with the HEIs (at the micro level) and with the state context (the macro level). The research participants highlight three important categories of barrier, namely those related to cultural factors, parental involvement, and civil society institutions. The participants focused on barriers that hinder involvement in HEI accountability. Detailed description of these three categories are given in the following sections.

8.3.1 Cultural barriers

The first meso-level theme is cultural barriers. This includes the contextual and inherent features of Jordanian society and culture that negatively affect accountability in HEIs. The participants highlighted the following five sub-themes of cultural barriers: fear of accountability; shame culture for girls; the tribal system, favouritism (*Wasta*), and nepotism; social stratification and social dialogue; and the generation gap. The following sections present in-depth descriptions of each theme, based on the findings of the data analyses.

8.3.1.1 Fear of accountability

The participants argued that Jordanian people often seek to escape accountability, refusing to accept responsibility or admit to being in the wrong. This fear of accountability is considered a barrier to improvement. One participant describes this as follows:

Unfortunately, we are all afraid to be held accountable. Therefore, the lines of responsibility are unclear in the Jordanian governmental institutions (GOVI).

There is another issue that has been highlighted, which is if the problem is unidentified, no one dare to identify the problem due to fear of being part of the accountability and bearing the consequences, which leads to unsolved problems. One participant argues this point:

We are all afraid to tell the wrong person “you are wrong”... and we always say, “Let another person highlight the problem, not me; I don’t want problems” (GOVI).

The participants also highlighted that, due to this fear of accountability, people seek to avoid intervening in problems or attempting to resolve them, as this can make them part of the

accountability process and therefore subject to punishment. One student participant describes this issue:

I am a union representative; I always try to solve problems between students ... Unfortunately, I can then be subject to official punishment and I will be considered a part of the problem, rather than a problem-solver (STU5)

Therefore, fear of accountability culture itself is considered a barrier to progress in the Jordanian HEIs.

8.3.1.2 The impact of shame culture on girls

In the Jordanian culture, girls are treated very differently in relation to their daily life activities than boys are. This is considered a barrier to accountability due to the different cultural treatment and behaviours for girls and boys. In Jordan, boys are less accountable than girls due to the “shame” culture. Girls in Jordan are subject to more family control than boys are, which make them more accountable. The parent participants highlighted this issue during the interviews:

In Jordan, girls are different from boys ... My daughter’s father and I follow every single detail in her life in the university ... I have another son in the same university; I follow his position in the university too, but with less focus than on his sister (PAR3).

This shame culture is due to patriarchal authority, as girls must be constantly under family supervision, while boys enjoy more freedom. This creates more conservatism and cautiousness around transparency and responsiveness, as the university is aware of the consequences for the girls when disclosing information about their status. This creates micro barriers to accountability in the Jordanian HEIs, which are discussed later in this chapter.

8.3.1.3 The tribal system (and links to nepotism) and favouritism (Wasta)

Cultural behaviour was mentioned by all the participants, with all interviewees listing examples of both nepotism and favouritism. Both of these behaviours emerge due to the complex tribal and regional systems in Jordan. They are considered the main barriers to accountability progress in Jordanian HEIs.

Nepotism is the dark side of this culture, and this is defined as mediation for the purposes of seeking benefits for one’s relative, family, and tribe – even if the benefit is not the right of that

person, and regardless of their qualifications or previous experience. The benefit here is primarily employment or promotions in the managerial hierarchy. Favouritism is when benefits accrue to specific persons based on their connections to those who in power in an organisation, regardless of their qualifications.

Both nepotism and favouritism are barriers to accountability, as violations of the regulations occur in the recruitment processes and even during admissions. When less qualified people are appointed, this affects the operational and educational processes at the university. Moreover, both can hinder the accountability process for individual staff members and academics who make mistakes, as they might escape punishment or charges may be dropped altogether, depending on how powerful the nepotism or favouritism is. One participant describes Jordanian society:

We live in a complex society... There are some things we cannot ignore, such as our tribal system (STA3).

Another participant adds to this:

Two of the main governance players in Jordanian governmental institutions are the tribal system and social connections (GOV1).

Another student continues on this point:

You cannot imagine the extent of the Wasta inside my university. Everything needs Wasta. If you do not have Wasta, your request may be delayed or not processed at all (STU4).

One student highlights that the tribal system reflects the country's regional structure, and the benefits (such as new jobs or promotions) are allocated based on the manager's regional background. She describes this situation as follows:

For example, people from the Aramtha or Alsarah regions give more benefits to their region in the university... Rarely do you see somebody from Aramtha helping someone from Alsarah, due to the tribal system (STU7).

Another participant explains that, while the tribes have a greater influence on relationships in the villages than in the city, this influence extends to the universities in the cities when the children relocate there:

You can see the tribal system and its interventions in everything in our lives in villages with one or two big tribes, more so than in cities that have different people from different tribes. So, the relationships are less limited than in villages (PAR3).

The interviewees expressed very negative perceptions of nepotism and favouritism and their impact on accountability in HEIs. They argued that these practices encourage loyalty to the person who facilitated the benefits, rather than loyalty to the university itself. Therefore, the direction of accountability is toward *Wasta*, not the university.

8.3.1.4 Social stratification and its impact on social dialogue

The participants also highlighted, as barriers to accountability, social stratification and problems with social dialogue. Social stratification concerns the academic and managerial status of the person working inside the university: when the power, authority, and wealth of the university are distributed primarily among high-level managers and upper academic positions, this may constitute the unfair distribution of power and wealth. One academic participant describes social stratification as follows:

We have a problem in our definition of the relationships between high-level managers and staff, between academics and students, between academics and staff ... It is clear that there is overestimation of the status of academics and high-level managers just because of their educational and managerial levels (ACAD5).

For example, the children of university academics are not admitted on the basis of their competence and thus may have lower average GPAs than the children of staff in the same major. This unfair distribution of power and wealth creates a barrier to accountability, as it generates overconfidence among academic and higher-level managers and lower confidence among students and lower-level staff. One student describes this as follows:

I cannot write an official complaint against any academic or staff member as they are always right ... Even if the academic or staff member is wrong and is responsible for some violation, he or she is right, and the student is always wrong (STU3).

Another participant highlights this stratification in the unfair treatment of requests from academics, managers, staff, and students. He explains this:

If there is an issue of a request from an academic or higher-level manager, it is quickly treated, but requests from lower-level staff may be neglected or delayed (ACAD9).

Social stratification leads to problems in social dialogue in Jordan, as it creates an offensive argument that includes arrogance and offensiveness between people which affects the dialogue inside the institution. Thus the discourse between the academics and the university staff renders the staff's response to the academics weak, and the discourse between the student and the academic is also problematic - communication between individuals in the university is not smooth or effective. And because the language of the discourse is a transcendent language, the dialogue turns from solving the problem to a negative dialogue, in which the focus is on the negative characteristics of the parties and the exchange of insults. One student describes this barrier:

We always end up far away from the issue that is the actual problem and needs solutions, and instead, we start to insult each other and attack each other with personal insults. Therefore, the problem remains unsolved and our relationships are destroyed (STU3)

Another participant adds to this:

Immediately in any argument, we start to fight each other instead of focusing on the issues (STU5).

Social stratification and dialogue in Jordan are considered cultural barriers to accountability, as responsiveness and transparency depend solely on personal judgement, and this is influenced by a person's culture, which is often unfair and associated with favouritism and nepotism. In addition, this stratification creates problems in the social dialogue needed to follow-up the problems, as the focus shifts from the accountability process to personal insults and criticisms.

8.3.1.5 Generation gap

As discussed in chapter 5 research context section 5.2.1, most Jordanian people (70.6%) are under 35 years old (DOS 2020). However, the participants highlighted the generation gap as a barrier to accountability. Many academics and high-level management are older people, with managers typically aged around 60 years old and academics around 60-70 years. This is close to the legal retirement age for both managers (60 years) and academics (70 years) in Jordan. Therefore, owing to the previously described barrier of social stratification – and the culture of

respect for older people in Jordan – younger staff and students often face difficulties when questioning older managers and academics, which creates a barrier to accountability.

One student describes this barrier as follows:

We must respect people who are older, even if they are wrong... or even if they [academics] use old-fashioned teaching methods ... We cannot make them accountable ... Many of them are old ... Sometimes, they do not understand our perspective or do not accept it, just because we are younger (STU4).

Another student describes some of the older faculty as follows:

They are ancient, like dinosaurs, and they have not changed their traditional methods, whether in dealing with us as students or their teaching methods (STU7).

The same issue was highlighted by staff in relation to older, high-level managers, where there is a resistance to embrace new methods and technologies. One staff member explains:

If we want to update anything to a new method, the managers in the university refuse because they are old people, and it is difficult to convince them about these new methods (STA6).

In summary, these negative aspects of cultural and social behaviour in Jordan create many barriers to accountability in Jordanian HEIs. These barriers also affect many meso and micro factors, which are discussed later in this chapter.

8.3.2 Parental involvement and barriers to accountability in higher education institutions

Students' parents, as a group, are considered one of the most important stakeholders in HEIs in Jordan. They expect the university to be accountable to them, they follow their children's academic status in the university, and they monitor the quality of the services provided by the university to their children. However, the parent interviewees argued that the university takes little accountability in its dealings with them, due to the poor communication channels (see Chapter 7). They suggested that the university is attempting to eliminate the role of parents in the university accountability process, with the goal of preventing stakeholder groups questioning the university and consequently reducing its own accountability.

All the parents and one IT department participant mentioned parental involvement in relation to accountability. One parent explains:

We do not have access to my son's information ... I cannot see his academic status or the services he has received ... There is a high level of privacy for this information ... I do not know why (PAR4).

Another parent continues on this point:

They [the university] just did not want the headache (PAR7).

An IT department staff member confirms this point:

A long time ago, the students' parents had an account on the university's website to check their children status ... Today, this is inactive (STA7).

One parent speculates about the reason for that:

I believe there is an intention to avoid our questions and limit the university's accountability ... If we ask questions about our children, then the university will be accountable by default ... It [the university] does not want that (PAR3).

Another barrier highlighted by some participants is a lack of training for staff, managers, and academics in dealing with the students' parents enquiries. Transparency and responsiveness regarding these enquiries are negatively affected by this. One parent talk about this issue:

When I go to the university to check my son's status, the staff or academics do not provide accurate information ... And they often ignore my requests or only respond after a delay ... They need more training in that area (PAR3).

8.3.3 The absence of oversight over HEI from civil society institutions

The last barrier mentioned by participants is the absence of strong educational and other civil society institutions interested in the university's accountability. This leads to a lack of accountability and connection between the university and civil society institutions. Participants from the public relations department highlighted this, as they are responsible for the connections with external society. One describes the university's connections with educational civil society institutions as follows:

In Jordan, you can find thousands of institutions of civil society that are working for social progress. However, there are few educational institutions of civil society ... We try to organise meetings with them. I think they do not have a comprehensive plan for teaching and education in Jordan (STA8).

Another issue highlighted is the weak connection between the university and other types of civil society institutions. For example, the university has few links with the civil society institutions that concern the economic and trading status of the city in which the university is located, such as the Chamber of Commerce in Irbid. As a result, the university is less accountable to its regional micro economy. One staff member gives a good example of this:

In 2011, the university decided to move the economic and business college from the university street to the southern section ... This is the biggest college ... It has many international students, too ... Therefore, following the move, all the shops and restaurants near the previous location went bankrupt ... Where was the civil society institutions' involvement in that? (STA8).

In summary, meso barriers have a negative impact on accountability in Jordanian HEIs. The government frequently intervenes in university decisions, which affects the institution's performance and weakens accountability. In turn, the university marginalises parents and civil society institutions to reduce its own accountability burden. Ultimately, the university's actions and its compliance with external interference and marginalisation of social actors reduces its accountability; and this is an indication of weak management and poor strategies.

Following this explanation of the macro and meso barriers to HEI accountability, the following section details the micro barriers.

8.4 Micro (individual and organisational) barriers

This theme concerns the micro-level barriers emerging as a result of macro and meso barriers. The micro-level analysis cannot be separated from the macro and meso levels, as each of the micro barriers is due to one or more meso and/or macro barriers.

The micro-level barriers are specifically related to the university under study, so the focus will be the management style of the university and individual barriers concerning the board of trustees, the president, the vice-president, deans, academic department head, academic staff,

and students. There is also a discussion of organisational barriers relating to scientific research and the use of ICTs. All these sub-themes have been extracted from the data analysis.

8.4.1 The management style and policies of the university

8.4.1.1 The “one-man show” management style and short-term goals

The “one-man show” management style – and the prioritisation of short-term goals over long-term – were among the most frequently mentioned political barriers by the participants, in relation to the management style of Jordanian HEIs and other governmental institutions. The participants complained about the inconsistency of the management of the university, as each new president has their own style and decisions, with no institutional consistency.

In Jordanian universities, the law states that the president of the university must be changed every four years. As a result, there is also a new management style every four years. One academic participant describes this problem:

When the president changes, all procedures in the university are changed ... There are no institutional processes ... We are working under a one-man management style (ACAD5).

The same participant gives an example of this instability:

We started a new project with the language centre in the university, based on the previous management of the university ... We put in a lot of effort and time into that ... Unfortunately, when the management changed, the new management stopped this project (ACAD5).

The participants highlighted that these frequent changes in management style led to a focus on short-term goals, rather than long-term goals, which is a barrier to accountability. The university president is very conservative in their decisions, as they know that the period of the presidency will be short and they want to avoid taking risky decision that could be criticised by future presidents. One manager describes this barrier:

All of us want credit ... Therefore, and due to the short period of the presidency and the lack of institutional perspective in our university, all presidents work to meet short-term goals and they cannot set a foundation for strategies or long-term planning ... They want to say, at the end of their period in the presidency, “I accomplished this and this and this”, avoiding any wrong decisions (STA9).

This instability in management style leads to the development of general and unachievable strategies. Therefore, the one-man management style and the prioritisation of short-term goals creates a barrier to strategic accountability. The instability of the management style makes it difficult to reform the procedures and policies. On the basis of the content analysis in sections 6.2.1.2 and 6.2.2.2, it is clear that HEI laws and regulations enhance the use of this one-man show model.

8.4.1.2 The difficulty of changing and updating policies

The existing policies in HEIs and other governmental bodies in Jordan are old, rigid, and deeply rooted within these institutions. This creates a resistance to change when there are proposals to do something new or update the general policies. The HEI policies are affected by many cultural and economic factors, which shape them and make them difficult to change.

One student describes the nature of the university policies:

The current policies in the university are very complex, so it is difficult to change them ... These policies are embedded in the university, which makes it difficult to change them ... They are old and deeply rooted in our university ... I do not believe that they will change in the future (STU7).

Resistance to change and the preference for the familiar is a major obstacle for many employees, academics, and even managers; and this is reflected in the decreasing attempts to update regulations, instructions, and laws.

8.4.2 Board of trustees, the president, the vice-president, deans, and departments head

The board of trustees, the president, the vice president, deans, and the department head comprise the main governance body of the university. As explained, the board of trustees is responsible for the policies and strategies of the university. The president, the vice-president, deans, and academic department heads are responsible for daily operational decisions, and they work on the strategies approved by the board of trustees. The participants highlighted seven barriers to accountability in this sub-section. These are listed and explained below.

#1 Hiring based on personal connections or seniority, rather than qualifications

Most participants mentioned that board members and high-level managers are hired based on their personal connections, rather than their qualifications. As a result, there are no standards for hiring. This shifts the candidates' accountability away from the university to the people who hire them, and they then seek to satisfy the requirements of the hiring party, rather than

focusing on the needs of the institution. This weakens the governance system and its accountability. One academic participant describes this barrier:

The president and other high-level board members are chosen based solely on their personal connections with the government ... Therefore, the only concerns for them is remaining in their position and renewing their contract; therefore, they only want to satisfy the people who hired them (ACAD5).

Another academic participant adds to this:

There is no database and no analysis performed to assess the qualifications of the high-level managers (primarily deans) before their selection. It is just based on personal connections (ACAD10).

This leads to the next barrier.

#2 Management, rather than leadership

One participant reflected on the effect of the selection process for the board of trustees, the president, deans, and managers on the status quo of the university's strategies and policies. The appointed person seeks to satisfy those who have appointed them, rather than the interests of the university. As a result, their accountability is to those parties outside the university and not to the university itself. He explains this as follows:

We see managers, but they are not leaders in our university. All of us [academics and staff] know that their loyalty and accountability are not to us ... They cannot influence us to do something they want ... So, all of us do exactly what we must do, based on the job description – and sometimes less – and we do not give more to our university (ACAD2).

#3 Dictatorial management style

The department heads complained that their role in the governance process is entirely artificial. In reality, the academic department should be the most important player in the university governance system, as it the only party able to highlight its requirements. The participants argued that the key academic and managerial decisions are taken according to the interests of the president and vice-president, regardless of the academic departmental needs. Therefore, the participation of academic staff and their departments in the decision-making processes is

limited. This, again, weakens governance and accountability. One academic department head describes their role in the governance:

We, as a department, have a democracy. We receive many applications for scholarships or for hiring new academics ... We have a vote based on the qualifications of the applicants and send our decisions to the deans council and president ... Unfortunately, most of the important decisions are taken in the president's office, and our department decision is not considered at all (ACAD8).

Again, this dictatorial management style derives its legitimacy from the laws that promote the one-man policy. In short, the deans are appointed by the president, and they then appoint the heads of departments. As a result, management does what it wishes to do, even if this contradicts the needs of the department; and any person who contradicts the management's wishes will be removed by the dean, which reflects and supports dictatorial management.

#4 Absence of an economic mind set

Most staff and academic participants observed that, on the university's board and among high-level managers, there is a lack of experience of and few connections with the Jordanian, Middle Eastern, and global economies. This is reflected in the university's economic projects, which do not align with the university's financial position and thus do not produce the necessary income. One academic participant explains this situation:

The main barrier to resolving this huge debt in our university is the absence of economic experience ... We have the academics with the most economic experience in the economics department, but the high-level managers are not making proposals to reduce this debt. None of them even understand how to develop projects for that (ACAD2).

#5 Weakness of the dean's council

Most of the academic participants and department heads argued that the deans themselves and their council are weak. Decisions are often taken based on connections with the president or the vice-president, which weakens governance and accountability. One academic explains this:

The deans are the communication channel between us as academics and the president. I believe that they should send our decisions and needs to him ... In our university, it is in the opposite direction ... The deans see what the president wants and reflect that on our faculty decisions (ACAD2).

#6 Bureaucracy of the communication system

Bureaucracy in the university is considered a key barrier to accountability. All the interviewees describe the system as inefficient, rigid, and very slow, which leads to delays in the decision-making process. This is due to the complexity and length of university procedures. One staff member describes bureaucracy in the university:

I think if we want to decide something, we need too much time ... There are too many procedures and transactions (STA3).

A student adds to this:

Most of the time, we send our suggestions or questions to the management of the university. However, because of the slow procedures system in our university, there is a delay before we get the decision, we need ... I do not like to contact the university for that reason ... The university is guilty of procrastination (STU1).

Another issue highlighted in relation to this barrier is that final approval is needed from too many departments and individuals. This can lead to delays in decision-making and the loss of documents during the long process. One student describes this situation:

The flow of documents in the university needs a number of approvals ... On the same document, I sometimes see 10 or more signatures from different people in different departments ... It takes too much time (STU4).

Another staff participant adds to this:

During the incomplete process, which is for students who did not attend the final exams with excuses, many transactions are lost between colleges ... That is because of the long process of approval for that (STA5).

Most of the staff and academic participants argued that the decision-making process are time-consuming, complicated, and bureaucratic. This primarily weakens the responsiveness aspect of accountability. One academic describes this situation:

I know that when I send an enquiry or application to the management of the university, it takes eight months and sometimes a year to respond ... It is very bureaucratic (ACAD2).

The slow and rigid bureaucracy in the university system is thus considered a barrier to HEI accountability, in terms of both transparency and responsiveness. This is due to delays in the required decision-making, which means the timeliness criterion is not met. This adversely affects the development of accountability in HEIs in Jordan.

#7 Fear and lack of acceptance of lower-level management

This barrier was highlighted primarily by the lower-level managerial staff. They claimed that the higher-level managers do not accept suggestions or updates from lower-level managers. This hinders the development of accountability in the university. One staff member says as follows:

High-level managers are always afraid of us because they think that strong and professional staff will take their position ... So, they always try to discourage enthusiasm and development among the lower-level staff (STAF1).

The above seven micro barriers are linked directly to the macro barriers of political and economic factors. Economic corruption and the weakness of parliament and the accounting bureau together lead to managerial corruption, which means that decisions are not based on efficiency, but rather on the decision-maker's personal interests. In addition, these barriers can be linked to cultural factors such as social stratification, in which powerful individuals develop over-confidence.

These seven micro barriers can also be causally linked to the meso barriers mentioned above.

8.4.3 Academics

Academic staff are responsible for teaching the students and dealing with their problems in the classrooms. In addition, the academics are responsible for updating the department's course curricula and teaching plans during the academic year. Moreover, they are the core of the

university from a scientific research perspective, and they are obliged to publish articles and books. Finally, they have many day-by-day administrative responsibilities in their departments. One academic describes these responsibilities as follows:

We deal with students, their families' enquiries, and their courses; conduct scientific research; update our department academic programme; and have many other daily administrative tasks that may need our approvals (ACAD7).

Most students, parents, and academics staff listed four barriers commonly found in the academic environment: dictatorial behaviour by academics in the classroom, a lack of accountability training, a lack of practical experience among the academics, and a lack of monitoring of the investigation committees in the academic departments. Each of these is discussed in detail below.

#1 Dictatorial behaviour by academics in the classroom

Most of the students and academics acknowledged that the academics use a dictatorial style with students in the classroom. This leads to inconsistent methods of teaching and poor communication channels, which weakens accountability. One academic acknowledges this:

I can say that the teacher is a dictator in his or her class (ACAD3).

Another student describes their relationship with the academics:

Each teacher has his or her teaching and communication style with us ... There is no organisational framework for that ... In each class, we must stick with the teacher's style, and we cannot give any suggestions or make recommendations for change (STU4).

Some faculty members feel superior to the students because they hold high-level academic degrees, while the students are at the beginning of their academic careers. This creates a barrier between them and the students, which is difficult to manage in a system where relationships require dialogue and mutual respect to ensure that students acquire knowledge, achieve excellence, and develop creativity.

#2 Lack of accountability training

Parents and students noted this barrier, and it was also acknowledged by the academic staff. This barrier is the lack of accountability training, especially in relation to issues with students and their parents. This weakens the accountability process and its development in the university. One parent describes this barrier:

I tried to set a meeting with one of my son's teachers to discuss with her my son's status on the course. She was delayed by more than half an hour and did not give me accurate information ... If I cannot question the teacher, who is the accountable person? (PAR3).

This barrier is a general phenomenon in the university, acknowledged by the academics:

Many of us – especially the newly hired academics – do not know how to deal with students and parents ... There is no training for that (ACAD3).

#3 Lack of practical experience

Many of the students mentioned that a barrier for academics is a lack of practical experience. Many academics are hired with a PhD degree, and they arrive directly from their postgraduate studies, without any practical experience in their field. This barrier was frequently cited in relation to engineering and pharmacy studies. It creates a problem for accountability in relation to teaching, as there is little reflection of the practical field in the teaching process. In addition, it leads to weak curricula in the major, as the academics attempt to teach theoretical courses and neglect the practical, as they are weak in that area. One student describes this:

I am an engineering student. I am in year 4 of my study here. However, the level of practical reflection in the courses is very weak ... I believe that this is due to the lack of professional experience of my teachers in the department ... Most of our courses are theoretical (STU1).

#4 Weak monitoring by departmental investigation committees

This barrier was also highlighted by the students and acknowledged by the academics. Most departmental issues and complaints are assigned to an investigation committee from the department itself. In the interests of maintaining good personal connections between academics in the same department, the students' issues and complaints are usually unfairly treated. This

occurs because there is no monitoring of these issues and complaints by independent parties outside the department. This weakens the accountability to students. One student explains this:

Imagine that when I sent a complaint and request rechecking of my final exam mark, the department created a committee to investigate that for itself... No one reviewed its decision ... They are colleagues in the same department ... So, the winner of course is the teacher (STU7).

One academic participant acknowledges this conflict:

*Yes, the investigation committee is within the department. No one **audits** it (ACAD3).*

Another issue highlighted is the lack of confidentiality in relation to students' complaints. This leaves students in fear of retaliation if they were to take another course with the teacher who they have previously complained about. One student mentions this issue:

I never make any complaints ... There is no privacy for that ... I want to keep a good relationship with all teachers ... I do not want any future problems (STU7).

All the barriers to accountability, as seen from the academics' perspective, are associated with macro and meso factors. For example, the four micro barriers are linked to overcrowded classrooms, which occur due to the meso barrier of governmental intervention that forces down the student-academic ratio in the classroom. Similarly, the generation gap is a cultural macro factor that may aggravate these micro barriers.

8.4.4 Students and the students' union

A core factor in HEI accountability is the student. All participants considered the students to be an important part of the university, as, without them, the university would lose its reason for existence. One staff participant explains:

All of us are here to serve the students. Without students, there is no need to stay here ... All of us are accountable to the students (STA8).

However, the participants – including the students – cited many barriers to students' involvement in the accountability process. The data analysis highlighted the following barriers for students: a lack of accountability process training, a lack of knowledge of laws and regulations, poor accountability among female students, student prioritisation of marks (over

accountability), English language barriers, and students' union rules. The following sections provide in-depth explanations of these factors.

#1 Lack of accountability process training

The students explained that they are unfamiliar with the accountability process in their university. They complained of the weak training programmes for their orientation in accountability and its processes in the university, which weakens overall accountability. One student explains:

I do not know how to ask the university, the staff, and the academics. What is the process of accountability? ... What is the responsibility of each person I deal with? ... I think most of us [the students] do not know that (STU3).

#2 Lack of knowledge of laws and regulations

Understanding of laws and regulations helps students to navigate the accountability process, as this shows them their rights and responsibilities. However, the students – and most of the other participants – argued that there is a lack of understanding of the laws and regulation in higher education in general, including internal university regulations. There are two main reasons for this: first, the students are unwilling to spend time reading and understanding the laws and regulations, so they seek information directly from the source; and second, the laws and regulations are complex and difficult to understand. This may negatively affect both transparency and responsiveness in the context of university accountability.

One student explains this:

I have never read the laws and regulations of my university. They are too complex to understand ... I get the information I need directly from the responsible department ... I am sure that some information is hidden or the responses do not exactly reflect what I need (STU7).

One academic acknowledges this issue:

Students must know their rights and duties and must know the laws (ACAD7).

#3 Weak university responsibility toward female students

This micro barrier is strongly related to the meso barrier of shame culture and its effect on girls in Jordanian society, with girls held more accountable than boys due to this. This has a particularly large impact on female students. One participant explains:

Most female students are shy, due to culture ... They do not usually ask questions in the classroom ... Also, they do not send suggestions or enquiries to us (STA5).

The female students in the interviews highlighted their weaknesses in relation to accountability due to this cultural barrier. Girls usually make fewer complaints and recommendations, depending instead on male students to do that. One girl gives an example:

I never send any complaints to the university, even if I feel I have been treated unfairly ... Males are bolder than us ... I do not want any shame or social problem just because I am a girl (STU6).

Although girls comprise 64.5% of the total student population of Yarmouk University (Yarmouk University 2019), the university scarcely pays attention to its responsibility towards the girls, including not protecting them from exposure to the shame culture in wider society. One parent gives an example:

A father of a female student, he kept communicating with the university regarding his daughter academic status, especially since we are in a Tribe community, which it is not easy for a girl.... The university did not communicate with the student's parent regarding their children academic status. (PAR3)

#4 Student prioritisation of marks over accountability

The students explained that they are not interested in the accountability process, as the most important factor is their marks at the end of each semester. This leads to poor accountability. As the students' priority is the teaching process and their examinations, they tend to ignore other aspects, such as the services with which they are provided, scientific research, work opportunities after graduation, and management accountability. One student describes this situation as follows:

Our interest, as students, is keeping good relationships with teachers to ensure the maximum grades. We do not care about other things in the university (STU1).

#5 English-language barriers

The official language of Jordan is Arabic. However, most of the majors in the university are taught in English, using US or British textbooks. This creates a barrier to accountability in the teaching process.

Most of the students argued in the interviews that the reliance on the English language is a primary barrier to accountability in the teaching process. As the teaching is in English, students often do not understand the ideas taught during the lectures. Moreover, they cannot ask the teachers to teach in Arabic, as the university's regulations mandate English teaching and there are many international students who not understand Arabic. One student describes this barrier as follows:

We, as Jordanian students, do not have a good enough English language level to understand full English-language teaching, as there is a gap between our English language level and that of the lecturers. Therefore, I cannot ask the teacher if I do not understand things (STU6).

#6 Students' union rules

The student participants mentioned that the internal rules of the students' union have a key weakness that hinders improvements in accountability in the university. This weakness is that the rules grant the president permission to stop the work of the union's representative council at any time and without giving justification. This weakens the accountability of the university, as – to protect itself – the council seeks to avoid criticising or complaining about the high-level managers. One student representative explains this barrier:

Imagine that the unelected president can stop the work of elected students. This is a big problem for accountability (STU4).

The following two sections describe the organisational barriers in relation to two issues highlighted in the interviews: scientific research and the use of ICTs in the accountability process.

8.4.5 Scientific research

Chapter 7 describes the scientific research status quo in this study. According to the interviewees, there are two major barriers to improving the scientific research output of the university.

#1 Lack of financial support

Due to the economic difficulties in Jordan and the large amount of debt held by the university, the funds allocated for scientific research are very limited and insufficient for large-scale projects. This leads to a lack of scientific research accountability. One of the participants explains:

The university does its best to support the scientific research and improve its ranking worldwide. However, the limited financial resources make this difficult and affects our accountability in that area (ACAD10).

Contributing to the same barrier is that the Jordanian government provides very limited financial support to the universities (see section 8.3.1)

#2 Legal and regulatory problems

All the governmental and academic participants complained about the impact of laws and regulations on scientific research in Jordan. All stated that they do not have sufficient time for research for two reasons: (1) they are too busy with their teaching and administrative responsibilities and (2) the law does not leave them extra time to conduct their research. One governmental representative states as follows:

Unfortunately, the laws themselves do not support research or researchers. We must work on that to improve our country's scientific research output (GOV1).

Second, the regulation of academics' promotions within the university does not promote teamwork. Rather, it is rigid and in need of updating, according to the academics. This is considered a barrier to scientific research and its progress in the university. This was discussed in Chapter 7 (section 7.5.1.4).

The next section explains the barriers to the use of ICTs as tools for accountability in the university.

8.4.6 Using information communication tools for accountability in the university

With rapid technological advances being seen across the world – and the impact of COVID-19 lockdown measures – the use of ICTs for university activities is now mandatory. Therefore, the use of ICTs in the accountability process is a key component of this research, and the researcher asked the interviewees about the barriers to this.

The participants cited many such hindrances, and these can be classified into four main categories: awareness, managerial, financial, and laws and regulations. In-depth explanations of each category are presented below, based on the findings of the data analysis.

#1 Awareness

The participants argued that the use of ICTs as an accountability tool is new to the organisational culture of the university, despite the ICTs having been available for some time. This is because most of the ICTs are informal tools, and COVID-19 has enforced their application in the university's activities. Therefore, the system remains in its early stages and needs more time to be integrated into the accountability process. One participant describes this barrier:

I believe that the ICTs are new as a tool of accountability ... The university still do not have a system to organise them in the accountability process (STA7).

Another participant comments on the ICT culture:

I believe, even with COVID-19, the online and ICT culture is still weak in the university (STA9).

Another issue highlighted here is that the use of ICTs for professional purposes in wider society remains limited, with many making little use of emails, e-learning, and so on. Most participants said that they had never checked their emails before COVID-19. One student describes this:

All of us have weaknesses in using the ICTs ... Even after COVID-19, we still need more training in that ... I usually use paperwork in my job; I never use ICTs ... We only use social media for entertainment (STA6).

#2 Managerial

Many managerial factors were highlighted by the participants as discouraging the use of ICTs in the accountability process. The most substantial barrier cited is the absence of managerial

intention to include the ICTs in the accountability process. Without this managerial support, a mature organisational culture is unlikely to emerge. One IT department participant explains this:

I believe that our management has no real intention to utilise ICTs. There is little managerial support for the use of ICTs in accountability (STA7).

This factor alone creates many other managerial barriers, including a lack of human resources, which limits the responsiveness of the ICT tools used by the university. In addition, the necessary software programming is missing. Participants from the IT, public relations, and registration departments all complained of this issue. One explains as follows:

We have only one staff member for disclosing information on our website and other social media ... We do not have any staff for responding (STA7).

A member of the public relations staff adds to this:

We received thousands of comments and suggestions on our [the university's] social media, but we have no allocated staff to respond to them (STA9).

Staff from the registration department argued that the lack of programming staff leads to technical problems for the students in the registration process, as well as in other services provided by the registration department. Moreover, this creates the need for more paperwork, which requires much more time than the ICTs. One staff member describes this situation:

We often face technical problems with the students, who need more software ... However, we do not have enough staff in the IT department for that (STA5).

The third managerial barrier highlighted here is the use of the ICTs just for superficial social media activities, without any real relationship to the accountability process of the university. One staff member from the IT department gives an example:

We prepare a tool for the university's website called "Ask the President", so anyone in the university community can ask him for anything. But it was just a social media show ... It was fake accountability, never applied (STA7).

#3 Financial

The geographical position of the university – far from the capital (Amman), which is the source of almost all the internet and IT services – creates a financial barrier to accountability. The process of establishing internet lines and recruiting IT services is costly, making it unaffordable to the university due to its large debts. This leads to a weak internet connection in the university, which negatively affects the ability to rely on ICTs in the accountability process. This was highlighted by most of the participants and primarily by the governmental participants, who are working on a plan to improve internet connectivity in all public universities in Jordan. One describes the situation as follows:

Irbid is 80 kilometres from Amman, with a complex mountains chain between them. It will be hugely expensive to deliver a good internet line to the university from the source in Amman (GOV1).

Another financial barrier is the huge cost of updating software and IT licences. This was highlighted by IT department staff, who complained about having to use old software. This weakens accountability, as some of this software is inactive and needs to be updated. One member of the IT department staff explains the problem:

We need many technological updates that are on hold for budgetary reasons ... We can use ICTs for many areas of accountability, but we need a larger budget ... The government itself is having problems adopting e-governance for the same reasons (STA7).

This barrier was also acknowledged by the students, who described the slow internet connections and old computers (see section 6.5.2).

#4 Laws and regulations

The lack of regulations organising and legitimating the use of ICTs in accountability was also cited as a barrier to improvement. As a result, ICTs are generally considered informal tools and not used for formal purposes.

The participants noted that the only law governing ICTs in Jordan is the cybercrime law, which punishes the misuse of ICTs and does not seek to organise or control accountability. Consequently, there are no laws forcing universities to be transparent or responsive with their stakeholders. One academic participant comments on this barrier:

I cannot ask the university to respond to my enquiries primarily on social media ... There are no laws for that ... The electronic criminal law is for another area. It is not for accountability (ACAD5).

The following section summarises this chapter.

8.5 Chapter summary

This chapter followed the first analysis (Chapter 7), which described the status quo of accountability in HEIs in Jordan, and sought to answer the second research question. It has described the barriers to progress of accountability in Jordanian HEIs, based on the findings of the data analysis. This chapter took the second step toward applying critical emancipatory theory to the question of HEI accountability.

An understanding of the existing barriers to accountability in Jordanian HEIs will facilitate the development of emancipatory accountability. This chapter has broken down the barriers into three levels of analysis, namely the macro, meso, and micro levels. The macro and meso levels are those highlighted by the participants as external pressures on the university that create internal responses in the form of micro barriers. Table 8.1 delineates these levels and details the barriers listed for each level.

Table 8. 1 barriers that hinder the progress of accountability in HEI in Jordan

Barrier analysis level	Main themes of the barriers	The barrier
- Macro level, related to the accountability context in Jordan (3 main themes)	A- Policy barriers (2 barriers)	1- Parliamentary weakness 2- The difficulty of changing the political system
	B- Governmental barriers (3 barriers)	1-Governmental intervention in higher education institutions (HEIs) 2- Regulation governing admission to the universities 3- Lack of government financial support for the universities
	C- Economic barriers (2 barriers)	1- Large debts 2- Corruption

- Meso level, features of social groups that negatively affect accountability in Jordan (3 main themes)	A- Cultural barriers (5 barriers)	1- Fear of accountability 2- Shame culture for girls 3- The tribal system (nepotism) and favouritism (<i>Wasta</i>) 4- Social stratification and social dialogue 5- The generation gap
	B- Barriers to parental involvement (2 barriers)	1- Lack of communication between parents and the university 2- Lack of staff training in dealing with parents' needs
	C- Lack of involvement with/by civil society institutions (2 barriers)	1- Lack of civil-society educational institutions 2- Lack of civil-society economic institutions to guide universities' impact on Jordanian economy
- Micro level, related to individual and organisational barriers to accountability in the case study university (6 main themes: 1 management style, 3 individual, and 2 organisational)	A- Management style and policies adopted by the university (2 barriers)	1- The "one-man show" management style and focus on short-term goals 2- The difficulty of changing and updating policies
	B- Board of trustees, president, vice-president, deans, department head (7 barriers)	1- Hiring on the basis of personal connections and seniority, rather than qualifications 2- Management, rather than leadership 3- Dictatorial management style 4- Absence of economic mind set 5- Weakness of the deans council 6- Bureaucracy of the communication system

	7- Fear and lack of acceptance of lower-level management
C- Academics (4 barriers)	1- Dictatorial academics in the classroom 2- Lack of accountability training 3- Lack of practical experiences 4- Poor monitoring by departmental investigation committees
D- Students and students' union (6 barriers)	1- Lack of process training 2- Lack of knowledge of laws and regulations 3- Poor accountability to female students 4- Students prioritising marks over accountability 5- English-language barriers 6- Students' union system
E- Scientific research (2 barriers)	1- Lack of financial support 2- Legal and regulatory problems
F- Use of ICTs for accountability (4 barriers)	1- Awareness of information communication technologies 2- Managerial factors (e.g., lack of human resources for work with ICTs) 3- Financial issues 4- Laws and regulations

Chapter 9: Interview analysis: promotion, recommendations, and vision of accountability in higher education institutions in Jordan

9.1 Introduction

Previous chapters have analysed the data and explained the status quo of accountability and its barriers in HEIs in Jordan; and this chapter will summarise previous literature's attempts to promote HEIs accountability and how the Jordanian context affects their visions then it describes the current attempts in Jordanian HEI to promote accountability, some recommendations for the future, and a vision for HEI accountability in Jordan. This vision is consistent with the theoretical perspective presented in the theoretical framework (see section 3.8) and cites the required changes, as indicated by the literature, the research context, and the findings of this study.

This chapter details the ongoing work by the government and the university to enhance HEI accountability. Furthermore, it provides the theoretical vision and the effect of Jordanian culture on the development of HEI accountability from interview participants' recommendations for improvement in their own institution (visions).

This chapter also explores a vision for the use of ICTs as a tool of accountability in HEIs in Jordan. In this way, the chapter answers the final research question:

- How can HEI accountability in Jordan be improved?

This chapter comprises the following sections: section 9.4 explains the activities to promote accountability in HEIs that are currently applied in the case study university; section 9.5 provides recommendations for the future, a vision of accountability in HEIs in Jordan, and the mechanisms to make the organisational changes required to apply the vision; and section 9.6 presents a summary of the chapter.

9.2 Previous literature's visions to promote HEIs accountability

Previous literature indicates that the transformation from traditional accountability to social accountability includes improvement to the accountability law and regulations and understanding the changes in the ideology of the context which contributes to developing the public institutions' accountability system (O'Dwyer and Unerman, 2007; Cooper and Hopper, 2006). The accountability system improvement embraces an integrity system that builds trust with different stakeholders, an internal control system that detects errors and supports transparency, and enhances leadership which enhances teamwork, quality and innovation (Abd

Aziz et al., 2015). However, previous HEIs' literature provides theoretical ideas to promote HEIs' accountability system from macro and micro levels (Kearns, 1998; Singh, 2013). The macro level focuses on the response to stakeholders, monitoring the accountability standards, and taking proactive steps based on the anticipated changes in the environment. At the micro level, the concern is to promote the joint accountability through enhancing the transformation from bureaucratic management to leadership and creating an inclusive environment where employees become part of the decision-making process. Yet, previous literature has neglected the effect of the Meso level on HEI accountability which is constituted by the effect of the culture on HEI accountability. The current research shows the effect of culture on HEI accountability as discussed next.

9.3 The effect of Jordanian context on the improvement of HEIs' accountability

Jordanian culture greatly affects accountability in Jordanian universities, where Wasta often interferes in the recruitment process, which entails the appointment of less qualified people according to personal relationships and not based on merit. Wasta also contributes to impunity where employees who make mistakes or commit fraud can escape from the punishment due to Wasta, e.g., hiding evidence. This culture, which is derived from the clan base and personal relationships with influential people, constitutes a source of power for influencing decisions. This interference affects the development of accountability at the Macro level that contributes to the lack of fair implementation of laws and at the Micro level which also affects the decision-making process and the application of procedures within the university. The current research participants offer several recommendations to enhance HEI accountability.

9.4 Current attempts to promote accountability in higher education institutions in Jordan

This section describes the current attempts to improve the status quo of accountability in Jordanian HEIs, based on the interviewees' perceptions. The participants described some of the university's current attempts to promote accountability, but most of their conclusions concern recommendations for the future; thus, they were used to generate the vision of HEI accountability given in the next section.

The current attempts were discussed primarily by the government participants who are working on projects to improve accountability in Jordanian HEIs. In additions, staff members discussed the current attempts to improve accountability resulting from their relationships with students, academics, and management, and their use of ICTs in their university. The current attempts to improve accountability, as listed by the participants, are detailed in the following sections.

9.4.1 Attempts by the Jordanian government to improve accountability in higher education institutions

1- National government strategy 2016-2025

This strategy was discussed in the content analysis chapter (section 6.4). The strategy was mentioned by all governmental participants, who focused on the quality dimension of it. One dimension of the strategy describes the need for higher education reform in Jordan in relation to the governance principles of accessibility, quality, accountability, and innovation. One government decision-maker explains the strategy:

We have the human resource strategy 2016-2025 ... King Abdullah II himself is following up its progress ... Quality is the most important dimension – quality of all HEI aims and aspects in Jordan. I am sure that if we properly execute this strategy, higher education in Jordan will be progressively improved over time. However, if we continue putting obstacles in front of this strategy, the reform of the HEIs will unfortunately be delayed. There are many projects for improving the HEIs in Jordan (GOV1).

Another participant adds to this:

Our problem with this strategy is the application of its dimensions. It is a very good strategy, but it needs a lot of effort to apply ... I believe that the quality dimension will improve governance and accountability in HEIs. I hope we can implement it by 2025 (GOV2).

2- Qualitative and quantitative quality standards

The government participants criticised the existing quantitative quality standards in the HEIs. They emphasised the government's shift to implement qualitative standards to enhance the quality of education (examples for the qualitative standard as they emphasised the features of computers instead of computers numbers, the quality of academics instead of the academic numbers). These aim to reflect the real-world situation in the HEI. This helps by providing a better picture of accountability and promoting it. One participant criticises the reliance on quantitative quality standards and explains how the addition of qualitative standards can improve the system:

For example, one of the quantitative quality standards in our HEIs concerns the computer labs and the ratio of students per computer in each university.

It is just a number. It is useful to measure student accessibility to free computers. However, it can be criticised, as we do not evaluate the quality of software, applications, or journal subscriptions on these computers. Therefore, we are now enforcing new qualitative quality standards to support the quantitative standard and ensure better quality and accountability (GOV1).

Another participant provides the example of the faculty-student ratio:

We use the ratio of faculty-students as a quantitative quality standard in our universities ... However, we do not evaluate the faculty members' experiences, research, or their contributions to social responsibility. These qualitative measures are now utilised to promote the academic environment in Jordan (GOV2).

3- Government funds for higher education institutions in Jordan

Financial barriers prevent the promotion of accountability in HEIs, as shown in previous chapters. Therefore, the Jordanian government has attempted to increase funding support for HEIs, despite the COVID19 situation leading to a lack of financial resources at the national level. One decision-maker participant makes this point:

We increased the level of funding to be paid directly to HEIs within a calendar year from JOD72 million [around \$101 million] in 2019 to JOD90 million [around \$127 million]. Moreover, in the 2021 budget, we plan to pay JOD100 million [around \$140 million]. This will help universities in Jordan to meet their obligations and invest in scientific research (GOV1).

The following sub-section describes the attempts to improve accountability cited by managerial staff participants.

9.4.2 Managerial actions to enhance accountability

1- “Demand committee”

Managers and staff discussed the role of the “demand committee”, which follows up with management the demands of staff, academics, and students. The committee follows up the huge number of demands made. One of the participants argues about it:

In the last period, we note the university's president himself stood with the protestors in the front of his office to hear their demands and try to resolve them. He created a committee to track these demands and process them with a formal procedure (STA3).

2- Female representation in the students' union

The university wants to increase the number of female representatives in the students' union. This would promote accountability among female students, a vulnerable group, as it would improve their communication with the union that pushes their demands. This goal was noted by the high-level managers in relation to the promotion of female students' accountability in the university. One manager argues as follows:

We made a recommendation to the president and deans to increase the percentage of female students in the union from 20% to 35%, so the male percentage does not exceed 65%. I believe that this would be very good for female students and it would promote their accountability (STA10).

3- Use of information communication technologies

Three attempts to increase the use of ICTs in the accountability process were highlighted by managerial participants.

The first involved contacting the companies producing the social media applications and requesting the closure of all fake university accounts. This would leave a single, formal account for the university on each social media application. This action was highlighted by the public relation department staff, one of whom explains this here:

We write officially to Facebook management and other applications to request that they remove all fictitious pages with our university name. This keeps the university stakeholders to one page and helps us to follow up their comments and suggestions (STA9).

The second action is cooperation between the registration and IT departments to automate all students' enquiries and ensure a personal connection between them and the staff in the registration department. The registration department is one of the busiest, primarily at the beginning and ending of each academic semester, as students and their parents have enquiries about course registration and marks. This action thus promotes the use of ICTs for online

transparency and responsiveness in dealings with students and their families. One member of registration department staff describes this:

During COVID-19, we worked to automate many things related to students' registration ... We are now trying to automate all other functions and eliminate in-person contact with students ... All services will be online ... It needs time, but we can do it (STA5).

The third action was for the university to prepare a comprehensive plan for responding to all online questions and enquiries. The responses will be formal, informative, concise, and comprehensive. The online responses will be sent by either an automatic system or a human respondent. There is also a plan for a reporting feature, with all questions and enquiries to be reported to decision-makers in the university. One member of the public relation staff argues as follows:

With COVID-19, it is very important to have an online responses system for students' questions. This helps the accountability process, mainly in the responsiveness dimension ... By providing a clear and concise response to people (STA8).

All the actions listed above have been implemented in the university as part of the accountability enhancement process. However, the participants acknowledged that the attempts are still limited and must be improved. They also provided many recommendations for promoting accountability in their own university and in other HEIs in Jordan, and these are discussed in the following section. These recommendations together underpin a vision of accountability in Jordanian HEIs.

9.5 Recommendations for the future and a vision of accountability

This section presents recommendations for actions to promote HEI accountability in the future. Many of these recommendations were presented by all the interview participants. The recommendations reflect an understanding of the status quo, which is explained in Chapter 7 and summarised in Table 7.4. Each element of the status quo is associated with at least one recommendation for improvement, including actions to promote accountability and remove barriers to progress.

All the recommendations taken together present a vision of a better state of accountability in Jordanian HEIs. This vision is extracted from the HEIs' main goals, which are discussed in

depth in chapter 3 theoretical framework section 3.3.3. The following recommendations were each highlighted by multiple participants.

9.5.1 Legal accountability

As explained in Chapter 7, the laws and regulations governing HEIs in Jordan are difficult to understand and often weakly applied. Chapter 8 describes the barriers to increasing the understandability and applicability of these laws and regulations. Adherence to the laws is not sufficient to ensure better legal accountability if the law is not understood and carries more than one interpretation. This contributes to the development of an environment that reflects only the desires of those who implement the law. Moreover, these laws enhance the one-man policy and alienate other parties. Therefore, the first step to improving legal accountability is to review the laws to ensure that they are clear and fair, seeking to guarantee the inclusion of all voices in society and preventing alienation of others. The second step is to train those who apply the law and those to whom the law applies, ensuring all involved have clear and specific explanations. The participants provided two recommendations for the improvement of legal accountability in HEIs in Jordan, and these are detailed in the following sections.

1- Review of higher education institution laws and regulations

Amendments to higher education laws should be based on strong foundations of essential values such as freedom, fairness (by not alienating groups in the monitoring process), auditing, and decision-making. These foundations are fixed and do not relate to specific people, thus they cannot be changed by amending laws or appointing a new minister. These lines should not be violated, as they guarantee freedom and fairness for all.

Second, amendments to the laws and regulation should take into account the following points:

- Governance structure:

Departments and academics should be the leaders because they form the core of the governance body. The decision-making process inside the university reflects the governance bodies and their lines of responsibilities for those decisions. All academic participants – including department chairpersons – strongly recommended increasing their power in the decision-making process, explaining that their role is often neglected and relegated to simple issues regarding their departments. One participant recommends as follows:

The academic departments are the core of the university's operation.

Therefore, all decisions must be made from this point of view. It is

unacceptable to impose decisions from high-level managers without our pre-approval (ACAD9).

Other participants described the academics as decision-making leaders in the university, as they understand their departments' positions better than any other party. One academic suggests the following:

All university's decisions must be influenced by us [academics]. We are the main element of the operation, so our voice must be taken into consideration and not treated as decor (ACAD4).

The governance structure of the HEIs must not enhance the one-man policy through the selection process that forms the Higher Education Council; and the councils that govern universities must be independent and able to freely elect their own members. Furthermore, the member selection criteria must be clear and transparent.

- Follow-up system

The laws and regulation should be linked to a clear follow-up system to prevent selectivity in implementation. One academic explains this issue as follows:

When the instructions are effective, they are ultimately the reference that everyone needs; and there is a clear mechanism for the application and implementation of instructions. This means that there should be a tracking system for implementation (ACAD10).

- Clear laws

All participants mentioned that the laws should be reviewed to ensure they are clear and understandable, and every article must be linked to a follow-up system to ensure their proper implementation.

2- Stronger role of parliament and the accounting bureau

Parliament and the accounting bureau in Jordan are the bodies primarily responsible for auditing and overseeing all governmental bodies, including public HEIs. This research case study university is a public institution and therefore subject to audit by the accounting bureau and parliament. However, the participants argued that the roles of these two controlling bodies

are weak and need improvement. The participants explained a stronger accounting bureau and parliament would enhance accountability in various aspects. One participant explains this:

If parliament and the accounting bureau were doing their role in the HEIs, managers at all levels would know that they were subject to strong audit and control, so they would do their duties correctly and without corruption (ACAD5).

3- Stronger legal department inside the university and greater responsiveness to all stakeholder legal enquiries

The legal department in the university should be responsible for interpreting the laws and regulations and ensuring they are understandable to all department heads and other interested parties. This would enable them to be applied consistently and without personal interpretations. Most participants supported this view, and one recommends the following:

The legal unit in the university is one of the most important units, especially for legal issues, as we often need explanations of regulations in specific cases. This unit should explain the regulations and send the interpretations to all departments (ACAD5).

This recommendation was also highlighted by most of the managerial staff and parents, who strongly advocated for these controlling bodies to exert more control over the HEIs to enhance accountability.

9.5.2 Managerial accountability

In Chapter 7, the participants listed various problems in the managerial system from the accountability perspective; and in Chapter 8, they described the barriers to resolving these problems and promoting accountability. In this context, they also proposed many recommendations for enhancing the university's managerial system and accountability. To enhance managerial accountability, a set of recommendations was extracted from the data and classified into five groups, representing the university's priorities: financial activities, performance evaluation, goals and strategies, services, and students' union status. The university has managerial accountability for these activities, each of which contributes to achieving the university's aims and vision. Therefore, the following analysis classifies managerial accountability into five categories and recommends methods of improving the activities to enhance the managerial accountability.

9.5.2.1 Recommendations for enhancing financial accountability

1. Annual reports should be transparent about financial resources

Various stakeholder participants suggested that the university's annual financial reports should be updated and made more transparent in relation to the university's resources and how they are used. One academic participant explains this issue:

The annual report needs to be more comprehensive. When we read and analyse it, we need to see the financial resources of the university and how they are being used. I think this is currently unclear in the university's annual reports (ACAD10).

Greater transparency requires more sophisticated disclosure and an improved accounting system, which was highlighted as a recommendation by one government participant. He makes this point here:

I recommend greater transparency in the accounting and disclosure reports for all HEIs in Jordan (GOV1).

2- Investment in solar panels and other resources to increase financial independence

Return on investments is the second most important source of income for the university, after tuition fees. Therefore, increasing investments and improving their management were highly recommended by most participants, primarily the government representatives. They argued that better investment – primarily in scientific research – would enhance the financial accountability of the university and mitigate the risk of increasing tuition fees in the future. One government participant recommends this:

I recommend allocating more of the university's budget to scientific research and project investments. This would help improve financial independence and stability for the universities (GOV1).

Another participant provides an example of investment:

For example, an investment in solar panels by the universities would reduce the cost of the electricity bills ... Other agricultural investments could also lead to more income (GOV2).

9.5.2.2 Recommendations for enhancing performance evaluation accountability

1- Clear elaboration of the performance evaluation process

Participants provided many recommendations for updating the performance evaluation processes in the university. They argued that better methods of performance evaluation for staff would lead to more effective and efficient use of resources and a clearer relationship between the different actors. This recommendation was highlighted by academics, who provided methods and suggestions for promoting the performance evaluations. Here, one academic suggests that the evaluation procedures should be explained before the evaluation process begins:

Before I evaluate a faculty member and question him and ask him why he falls short here, why are they falling short there, did I explain the instructions? Did I explain the procedures? Did I explain what is required of him? (ACAD4).

2- Accumulated evaluation records for academics and administrative staff

Academics highlighted the importance of the evaluation process, explaining that it provides a strong base for future decisions on promotion and appointments (for president and dean). One academic discusses this here:

Imagine that there is a monthly or an annual evaluation and that there is, for example, an Excel sheet for everyone at the university; and after 10 years, these evaluations are used to choose a dean, for example, or a university president. The evaluation is done on the condition that it is fair and stored correctly. In my opinion, improvement is due to quality at the academic and administrative levels (ACAD10).

Another recommendation for better performance evaluation was continuous, monthly, or quarterly evaluations of all academic and managerial staff in the university, with evaluations retained in a database for future decision-making on promotion and trainings. One academic recommends this here:

We need a better performance evaluation system. I would recommend one that is routine, continuous and conducted at different times during the academic year. It must reflect the real position of the evaluated person ... All the university staff would work harder if they knew that they were subject to

professional evaluation every month ... This would be helpful when appointing deans or presidents, for example, in the future (ACAD9).

Another academic staff member adds to this:

Also, promotions should be linked with better performance evaluations (ACAD5).

3- Accredited and independent quality management committees

The need for independence in the performance evaluation was also cited by the participants, as they considered this to be the core of the process's credibility and accuracy. One academic makes a suggestion on this point:

I recommend highly sophisticated and independent committees for evaluation in all departments. We evaluate ourselves and this is unfair (ACAD4).

Students also want an independent committee that randomly and semi-annually evaluates the students' academic relationships. One student explains this idea:

A hidden committee (the members of this committee is unknown to the university) could be formed to follow the students' issues and cases ... This secret committee meets every six months and makes decisions that are binding on the university ... The work of this secret committee includes providing questionnaires and surveys to the students about their conditions and concerns, their relationships with doctors, and their level of satisfaction, and any cases involving injustice should be followed up ... The committee is confidential, but everyone knows of its existence, and it takes sample responses from all student groups (STU4).

9.5.2.3 Recommendations for improving university goals and strategy

The university's strategy comprises goals that are broad, unclear, and unachievable. The strategy is the plan of the university for the future, and this must be linked with specific managerial and academic goals that are to be achieved by the implementation of the strategy. The preparation of the goals and the strategy must involve all stakeholders. Furthermore, there should be ongoing monitoring and evaluation of management actions in relation to the strategy.

The participants – primarily the academics – made recommendations for resolving the problems of implementing and evaluating the university’s strategy. One suggests as follows:

One of the characteristics of the plan – or one of the basic foundations for the success of the plan and its strategies – is the involvement of all parties in preparing it so everyone bears the responsibility of its implementation. But if the strategy is imposed on me, I am unlikely to cooperate with it, unless I am convinced of it. Yet, the involvement of all parties ... will enhance its chances of success (ACAD2).

Another participant suggests that the goals of the strategy should be made clearer, more realistic, and more achievable:

The strategy of the university needs to be clearer, and it must be achievable and linked to the main goals of the university – which are teaching, research, and social responsibility (ACAD4).

Regarding the evaluation of the university’s strategy, another participant adds as follows:

Monitoring and evaluation (M&E), this is a very important science. I mean, we did not evaluate the 2016-2020 plan. What happened in it? Where are the problems? Was this goal over-confident or under-confident? (ACAD7)

Another academic adds to this:

The strategy must be evaluated by a good quality management team to reflect the real position of the strategy and its goals (ACAD9).

9.5.2.4 Recommendations for improving university services

After describing the status quo of the university’s services and the barriers to improvement, the participants provided various recommendations for enhancing these services and the accountability for them inside the university.

1- Greater management responsiveness to stakeholders

All participants from the different stakeholder groups described as weak the university’s responsiveness to feedback, enquiries, and suggestions, and they demanded better managerial responsiveness. The participants provided many recommendations for achieving this, and these are described in the following sections.

- Regular meetings

The first recommendation was regular meetings between high-level university managers and various stakeholders affected by the university's activities. One member of the managerial staff suggests the following:

I recommend monthly or quarterly meetings with students, parents, and civil society organisations to get their feedback on what they want from us. This would improve the accountability process (STAI).

This was complemented by another suggestion, which was to take seriously the feedback from different stakeholders and not to simply hold these meetings "for show". One participant explains this recommendation:

Transparency and real responses when dealing with our suggestions and demands are more important to us than the meetings themselves (ACAD4).

- Complaints and suggestions boxes

Students are the main participants of the point as they are the recipients of the university's services, thus most students made recommendations for enhancing the university's services. For example, they recommended suggestions boxes and the distribution of surveys among students, asking about the quality of the services provided by the university and inviting feedback on them. One student recommends the following:

Distributing suggestions boxes and surveys regarding the university's services. I mean, heating in winter, internet, cleaning, and other services. However, the idea is not just to distribute them; the core idea is to take our feedback seriously (STU4).

- Students as customers, whose enquiries must be answered

Both the academic and student participants agreed that the students are the core of the university's activities, primarily teaching. Therefore, most of them felt that students should be considered customers, paying for a service from a company. Any company must respond to its customers' feedback, and this should be the same for the university. While (as critical discourse would emphasise) university education may be different from, e.g., an item of grocery and involves a complex interaction between the educator (or facilitator of education) and the student, requiring openness and input from the student, there is still a key sense in which the student requires accountability in terms similar to a customer more generally. The academics

and students held that placing complaints and suggestions boxes around the campus – and making it mandatory to take the students’ responses seriously – would be key to enhancing accountability. One student explains this:

It would be great if the university listened to our suggestions and complaints and took them seriously. I recommend a complaints and suggestions box for that, giving the student the option to write their name on the complaint or suggestion. I am sure this would change many things (STU5).

The same recommendation was made by many of the academics, who felt that students should be able to present their feedback and the university should respond appropriately.

2- Improved human resources, with assignments based on competence

2.1 Government is a regulatory body and not a donor, thus it cannot intervene

The participants assert that the government’s role in the HEIs is monitoring, and it should focus on enhancing the relevant laws and regulations. Yet, the government in Jordan intervenes in the operations of the HEIs, primarily in the appointments of new academic and managerial staff. This weakens the independence of the institutions. All the participants highlighted this in the interviews. One academic recommends the following:

The government should not be responsible for appointing the presidents, for example ... The operations of our university must be totally independent from the government’s intervention (ACAD2).

Government intervention means that staff feel accountable to the government and not to the university and its goals, which creates a conflict of interest. Therefore, the Jordanian government must recognise that the independence of HEIs through external monitoring would improve accountability and governance.

2.2 Ethical standards to mitigate the practice of Wasta

Parents, managerial staff, and academics all recommended the implementation of ethical standards to reduce the practice of *Wasta*, which damages accountability in the HEIs in Jordan. *Wasta* means building up a relationship inside an organisation based on personal relationships, rather than productivity and performance. The participants described the benefits of applying ethical standards and giving training in these standards to staff and students, arguing that this could ensure that relationships within the university were based on performance and productivity, rather than personal connections. One participant recommends this:

The president himself must prepare ethical and behavioural standards and make them mandatory for all staff in the university. This would enhance accountability and, in time, limit the darker aspects of Wasta (PAR3).

9.5.2.5- Strengthened students' union

The students' union representatives are elected by the students to formally present the students' demands and ideas to the university. However, the students' union requires more power to become effective. All student and academic participants strongly emphasised this point and cited the need to give the students' union more power. One student, who is active in the union, explains this:

Our union must be stronger. The union voice must be heard. The university must work in this direction to improve accountability (STU2).

A stronger students' union would require a transparent election process, without the involvement of the university. The same participant elaborates:

The students' union should be elected in a transparent manner, without any interference from the university, because sometimes the university chooses the students for the students' union council (STU2).

Most students agreed that putting pressure on the university through boycotts whether to refuse to cap the tuition fees or boycott the registration would force the university to respond. One student explains this:

They met the demands of the students' union when it put pressure on them through social media posts (STU3).

Another student adds to this:

The boycott method and the trending of 'boycott student's registration' over social media are serious and bring results (STU5).

9.5.3 Academic accountability

The participants described the status quo of the teaching and scientific research environment in their university, and their remarks are discussed in Chapter 7. They also cited many barriers to improvement. On this basis, they made various recommendations for enhancing the teaching and scientific research environment and its accountability, and these were particularly

highlighted by the students and academics. The suggested recommendations and methods form enhancing the quality of university teaching are presented in the following sections.

9.5.3.1 Higher-quality university teaching

1- Hiring younger lecturers with practical experience by offering good training and incentives (including accountability training)

The human resources department is responsible for hiring academics and managerial staff, providing training programmes, planning for their needs, and setting the communication style inside the university. Most students complained about the older lecturers using outdated teaching methods, citing a need for younger lectures who are more flexible and comfortable with new teaching technologies. One student explains this issue:

I would be so happy if the university changed the old lecturers. I want to deal with someone who listens to my comments and enquiries. These old lecturers are rigid and tough, and they do not know how to use technologies like email and e-learning (STU6).

Students from engineering and medical colleges explained that they require academic staff with previous practical and professional experience, as they need to understand their professions from a practical point of view. This was also noted by many academic staff. One student suggests as follows:

I am in the fourth year of my engineering study here. I want someone who can explain the practical field of my study to me. I want lecturers with a practical background (STU1).

Another recommendation in this area was for academics and managerial staff to receive training in dealing with students' parents. The parents argued that their integration into the accountability process would enhance it, and this was supported by academic and managerial staff, who cited the need for training. One participant explains this issue:

We need training to deal with students' parents, as they are one of the most important stakeholders in the university. I think their participation in the accountability process is necessary (STA7).

Another participant suggests that the university should create an incentive programme to encourage the academics to use the best teaching methods:

I would like to incentivise the lecturer to provide activities for students, for example, to increase their own salaries. The lecturer who explains well should be rewarded (STU6).

2- Greater student participation in the development of programmes and syllabuses

The students suggested that the major syllabuses could be reviewed and that they should be involved in this process, taking into consideration the needs of the market, thus preparing students for their future careers. This idea was highlighted by many of the students. One student explains this:

All my courses in my programme in the university need updating ... and there is a need to integrate us in that and be sure that any updated materials are useful for our future in the labour market – not just adding to or updating the courses, without any benefits for us (STU1).

Most students argued that their involvement in the development of their programme syllabuses would enhance their productivity and results. The student quoted above adds to this point:

If I were involved in setting my programme and I knew that my courses were important for my future, I would study harder and get better results (STU1).

3- More orientation and training for students

Most of the academics recommended increasing the training and orientation for new students at both the undergraduate and graduate levels. They argued that this would enhance accountability, as the students would know their rights and duties – as well as the sources of information and those accountable for it. One academic recommends this:

From the first week of each academic year, I recommend a comprehensive orientation, as we have new thousands of students. This orientation would be very useful for them, as they would be introduced to all the procedures and systems relevant to their academic and managerial experience (ACAD6).

On the same point, students could also be better prepared **for** their studies by English-language training, as the participants noted a gap between the students' language ability and the level demanded for the university courses. One academic describes this situation:

Students need better orientation and training in English to manage their programmes, and this should primarily be in their first year of study (ACAD5).

In addition, most students cited a need for accountability training, arguing that this would enhance the overall accountability of the university. In addition, the students said that their opinions and suggestions regarding teaching accountability should be taken into account. One student makes a request:

I am asking the university to give us accountability training ... who is accountable, and the mechanisms of accountability, as we are the core of the university's operations, so our ideas and opinions should be respected (STU7).

All participants felt that the students themselves should make more effort to understand the concept of accountability and its different forms. One staff member explains this idea:

We need to promote human development through training of our students to ensure they understand accountability (STA1).

Another participant adds to this:

I suggest developing a course on national education that is accountability oriented (ACAD7).

4- More practical teaching methods and greater responsiveness from lecturers

The government and academic participants recommended more practice and real-life training for the students in their programmes. The current teaching methods are reliant on spoon-feeding, and these could be exchanged for more practical and professional alternatives. More practical teaching leads to a better teaching environment, so lecturers should be more responsive to the students' practical questions. One government participant suggests this:

I recommend improving the teaching in our universities and involving the private sector in practical and professional training for our students to ensure they understand their programmes better ... This must be included in the syllabuses of all colleges. For example, the accounting students could be trained in audit firms or the manufacturing sector to gain a better understanding of their programme (GOV1).

This recommendation was also supported by the academic participants, who felt that this would increase the labour market demand for the university's students. One academic recommends this:

If we changed the teaching methods in our colleges – from spoon-feeding to more practical methods – I believe this would add value to our students in the market (ACAD10).

The next section presents the recommendations for improving the university's scientific research output.

9.5.3.2 Improved scientific research

1- Certain researchers should be dedicated to scientific research

The government participants felt that the laws and regulations for HEIs in Jordan should be changed to allow academics to allocate more time to scientific research. This was considered key to enhancing scientific research in Jordan and promoting the worldwide ranking of Jordanian HEIs. One government representative makes this suggestion:

I suggest having mandatory, fully dedicated researchers in our HEIs, and this should be regulated by law. We have very clever researchers and they just need to be fully dedicated to research, not doing teaching (GOV1).

This point was supported by all the academics, who demanded that the government enact articles in law to force universities to appoint professors who are fully dedicated to research, as well as providing more time for other lecturers to conduct their research. One academic explains this situation:

I highly recommend giving us more time for research, as we are totally exhausted by teaching. This would absolutely enhance the scientific research output (ACAD9).

2- Enhanced teamwork and better marketing

Academics cited a need to enhance teamworking in scientific research, as this is essential for good research work. This was supported by most of the academics:

We should encourage teamworking in research. The quality of the research would be better if we [researchers] were working as a team (ACAD9).

One staff participant who is working in the dean of research suggested sending surveys to academics and asking them about their proposals for enhancing the scientific research output. One participant elaborates on this:

I suggest doing a study and sending surveys to all academics and asking for their suggestions for improving the research in our university. We could analyse these findings and send the results with recommendations to the president's office for future decision-making (STA2).

9.5.4 Social accountability

If the students' parents took a larger role in the university's activities, this would contribute to monitoring its actions and thus enhancing its accountability. Most participants emphasised the importance of involving students' parents in this way.

- Increased parental involvement

The students, their parents, and the managerial staff made various recommendations for integrating parents into the university's accountability process. These recommendations include launching an online platform for parents on the university's website that would provide information about their children's status and invite feedback on the university's operations. One parent explains the importance of this:

Our integration as parents is crucial for accountability in the university. Our children are there, and we pay their tuition. So, we need to evaluate every single detail of the university (PAR3).

Another IT managerial staff explains this proposal:

It would be very easy to reactivate the parents' online platform so they could see their children's status and evaluate the university. We just need a real managerial decision to integrate them into the accountability process (STA7).

Another participant suggests establishing a council or group to involve parents in university decisions:

As for the parents, I propose establishing a council for the students' parents or forming groups for the parents (STU2).

9.5.5 Enhanced role of information communication technologies

COVID-19 and its consequences have forced HEIs to make greater use of ICTs in all their functions, including teaching, public information disclosure, and responding to enquiries. Taking into account the status quo with regard to the use of ICTs in the accountability process in the university – and the current barriers to improvement – this sub-section presents a number of recommendations.

1- Training in information communication technologies

Most participants said that they needed more training in using the ICTs. They felt that the status quo of ICTs in the university need to be improved before the tools could be used in the accountability process. Moreover, the participants demand the creating of a “framework of accountability” using ICTs. This view was supported by many participants. One member of the managerial staff makes this recommendation:

ICTs and social media are very important for the university’s accountability; but we need more training and a framework of accountability for the ICTs. In addition, many of the staff – primarily older people – do not know how to use the ICTs, so we need training (STA7).

2- More formal accountability in the use of information communication technologies

The ICTs are used primarily for informal accountability. However, many participants recommended their use for formal accountability, especially by the students’ union. The participants suggested that other national and international universities are using ICTs for accountability, and they could be applied as a benchmark. One member of the managerial staff makes this suggestion:

We can look to other universities’ websites or formal online platforms that are used to gather feedback or suggestions from their stakeholders. We can do what they do ... I highly recommend making the use of the ICTs more formal. This would improve accountability (STA5).

Another recommendation was the creation of a formal online platform to link the existing students with graduate students. This would help with marketing students in the labour market and promote the employability of the university’s students. This is especially important in the context of COVID-19, which has increased the unemployment rate in Jordan. One managerial staff member explains the benefit of this:

If we ran an online web page, under our management, to link our students with previous students who are working in the market, this would link new graduates with the market (STA8).

3- Professionals to manage accountability enquiries

One participant working in the IT department recommended an expansion of this important department to create a new unit, with new staff, who would be responsible for managing online feedback and suggestions from different stakeholders. This would improve accountability and increase the level of trust. The participant makes this proposal:

Why not create a separate unit inside the IT department that has employees from different departments, with good training and experience with ICTs, to deal with any enquiries, feedback, or complaints? (STA7).

9.6 Accountability vision and chapter summary

This chapter has comprised the third and final step in applying emancipatory accounting approach to HEI accountability in Jordan. This chapter takes into consideration the status quo of accountability in the university, as discussed in previous chapters. It reflects critical theoretical vision and the effect of the Jordanian culture on this vision then it presents numerous recommendations for improving the status quo and offers a vision of that. This vision is a reflection of both the theoretical analysis and the analysis chapters, the content analysis (Chapter 6) and the interview analysis (Chapters 7 and 8), and the reflection, methods, and recommendations are summarised in Table (9.1) below.

The current research not only criticises the status quo of HEI accountability and seeks to raise awareness of the problem; it also provides a proposal for improvement in four areas, namely legal, managerial, academic, and social accountability. Furthermore, it considers how ICTs could be better employed in the accountability process. The following tables (9.1, 9.2, 9.3, 9.4, and 9.5) illustrate how the different forms of accountability and the use of ICTs could contribute to realising the vision proposed in this research.

Table 9. 1 Summary of methods for enhancing different forms of accountability and expanding the role of information communication technologies

**Step (3) in the application of emancipation theory to the question of accountability in higher education institutions (HEIs) in Jordan:
exploring recommendations to improve the status quo**

<p>Legal accountability</p>	<p>Clear laws and regulations that ensure fairness and freedom.</p>	<p>1.1 Review of laws and regulations 1.1.1 Linking laws to firm values and not people 1.1.2 Amending the following: - governance structure to be more inclusive - linking the law to a follow-up system - identifying the selection criteria - replacing the complicated articles with more understandable alternatives 1.2 Strengthen the role of parliament and the accounting bureau 1.3 Strengthen the legal department inside the university and ensure it is responsive to all stakeholder legal enquiries to ensure understandability</p>
<p>Managerial accountability</p>	<p>1. Financial accountability - Greater transparency in financial resources and how they are used - Investment recommendation:</p> <p>2. Performance evaluation</p>	<p>1.1 Transparency in financial and accounting reports 1.2.1 Investment in solar units and other resources 1.2.2 Investment in scientific research</p> <p>2.1 Clear elaboration of the performance evaluation process before conducting the evaluation 2.2 Accumulated evaluation records for academics and administrative staff</p>

	2.3 Accredited quality management committees
3 Strategy evaluation	<p>3.1 The involvement of all parties in the preparation of the strategy</p> <p>3.2 Strategy and goals are clear, doable, and linked to the university goals (i.e., teaching, research, and social engagement responsibility)</p> <p>3.2 A committee to monitor and evaluate through follow-up the strategy and its implementation and updates</p>
4- Improved university services	<p>4.1 Increase management responsiveness to different stakeholders:</p> <ul style="list-style-type: none"> - Regular meetings - Complaints and suggestions boxes - Students as customers, whose enquiries must be answered <p>4.2 Improvement of human resources, assignments based on competence:</p> <ul style="list-style-type: none"> - Government as regulatory body (not a donor), thus it cannot intervene - Ethical standards to mitigate the risk of <i>Wasta</i> (separating personal interest from public interest)
5- Strengthened students' union	<p>5.1 Transparent and fair election of the students' union</p> <p>5.2 Pressing tool to force the university to respond to the students' union demands</p>

Academic accountability	1. Improved quality of teaching	1.1 Hiring of younger lecturers with practical experience, attracted by good training and incentives (including accountability training): - New and more flexible academics with technology skills and practical experience - Training employees in interacting with students and parents - Incentives to update the teaching methods
		1.2 More student participation in development of programmes and syllabuses - Course materials that correspond to social developments - Involvement of students in updating course material
		1.3 More orientation and training for students - Comprehensive first-year orientation - Orientation on specific skills (e.g., the English language, as most university textbooks are in English) - Student accountability training - Orienting student accountability by adding university courses that teach the concept of accountability
		1.4 More practical teaching methods and greater responsiveness from lecturers
	2- Improved quality of scientific research	2.1 Certain researchers dedicated to scientific research 2.2 Enhanced teamwork and better marketing

Social accountability	1- Increased parental involvement	1.1 An online platform for parents 1.2 Council or group for students' parents
Enhancing the role of information communication technologies (ICTs) in improving accountability.	<ul style="list-style-type: none"> - Govern and monitor the use of ICTs in respect of HEI accountability - Training in ICTs - More formal accountability around the use of ICTs in the university - ICTs professionals to deal with accountability enquiries (drawn from all departments to answer all questions, new unit inside the IT department) 	

Table 9. 2 The emancipation of legal Accountability

Current state	Recommendation and methods		The vision
<p>1) Laws and regulation are unclear, selectively applied, and open to interpretation.</p> <p>2) Weak implementation of laws and regulations</p> <p>3) Conflict between the goals of higher education and the real-world implementation</p> <p>4) Promotion of the one-man policy</p>	Macro barriers	<p>1.1 Review laws and regulation</p> <p>1.1.1 Link the laws to firm values, not people</p> <p>1.1.2 Amend the following:</p> <ul style="list-style-type: none"> - governance structure made more inclusive - law linked with a follow-up system - selection criteria identified - complicated articles made more understandable <p>1.2 Strengthen the role of parliament and the accounting bureau in HEI accountability</p>	<p>Laws and regulations in higher education institutions are clear, ensuring fairness and freedom</p>

	Miso barriers	1.3 Strengthen the legal department in the university and ensure it is responsive to all stakeholders' legal enquiries and requests for clarification	
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Current state	Recommendations and methods		The vision
<p>Financial aspect:</p> <ul style="list-style-type: none"> - Higher education institutions (HEIs) in Jordan have poor financial status - Little transparency about financial resources and usage - Lack of transparency about financial status in the annual report: - No details on revenue, expenses, or projects - No financial statements. 	<p>Micro and macro barriers</p>	<ul style="list-style-type: none"> -Transparent financial and accounting reports -Investment in solar panels and other resources -Investment in scientific research 	<p>Greater transparency regarding financial resources in the annual report and other financial publications</p> <p>Investment to increase university funds</p>
<p>Performance evaluation aspect:</p> <ul style="list-style-type: none"> - The performance evaluation process has no impact on employee performance. - Performance evaluation has no impact on any decisions about the employee’s future career. - Poor-quality investigation committees assigned to investigate the evaluations - Performance evaluation is new to HEIs in Jordan and more development is needed, primarily in terms of feedback and corrective actions 	<p>Micro and meso barriers</p>	<ul style="list-style-type: none"> 2.1 Clear elaboration of the performance evaluation process before evaluations are conducted 2.2 Accumulated evaluation records prepared for academics and administrative staff 2.3 Accredited quality management committees established 	<p>Performance evaluation process that enhances the performance of the university employees and contributes to their future career promotions.</p>
<p>Strategy and its application aspect:</p>	<p>Micro and Meso barriers</p>	<ul style="list-style-type: none"> - Involvement of all parties in the preparation of the strategy 	<p>Realistic and implementable strategy, with an implementation committee</p>

<ul style="list-style-type: none"> - The purposes of strategy were not developed on the basis of the needs of different stakeholders; thus, they lack clarity - There are no quality management committees to follow up the strategies (implementation and updates) - Lack of connection between the university's graduate students and research and other institutions in Jordan 		<ul style="list-style-type: none"> - The university's strategy and goals should be clear, achievable, and linked to the university goals (teaching, research, and social engagement responsibility) - A committee to monitor and evaluate through follow up the strategies and their implementation and updates - Marketing strategy to link the graduate students with the labour market. 	<p>responsible for ensuring the follow-up of the strategy, with everyone involved in working toward the university's goals</p>
<p>Services provided and university responses aspect:</p> <ul style="list-style-type: none"> - Lack of response to stakeholder enquiries about the need to improve university services, and the university does not provide information or justifications for delays - Problems with health and medical services, computer labs and internet service, heating services during winter, and transportation 	<p>Micro and Macro barriers</p>	<ul style="list-style-type: none"> - Improvement of human resources by assigning based on competence - Viewing government as a regulatory body and not a donor, thus it cannot intervene 	<p>Improved university services</p>

<ul style="list-style-type: none"> - University does not take seriously the students' complaints about teaching and managerial services - Parents receive no responses to requests sent by informal accountability channels - Many criticisms of the organisational dialogue in the university, including lack of response from the president's office, little transparency in the responses received, and selective responsiveness (i.e., preferential treatment for those who have relationships with management). 	<p>Meso and micro barriers</p>	<ul style="list-style-type: none"> - Introduction of ethical standards to mitigate the risk of <i>Wasta</i> (separating personal interest from public interest) 	<p>Stronger students' union</p>
	<p>Micro barriers</p>	<ul style="list-style-type: none"> - More responsiveness from management to different stakeholders: - Regular meetings - Complaints and suggestions boxes - Viewing students as customers, thus their enquiries must receive answers 	
<p>Students' union aspect:</p> <ul style="list-style-type: none"> - The university responds late (or not at all) to students' union requests 	<p>Micro barriers</p>	<ul style="list-style-type: none"> - Strengthening the students' union and its role in the university. 	

Table 9.3 The Emancipation of Managerial Accountability

Table 9. 4 The Emancipation of Academic Accountability

Current state	Recommendations and methods		The vision
<p>- Limited role for students in updating and changing programme curricula and course timetables each semester</p> <p>- Limited student participation in university decisions</p> <p>- Little orientation for students in their induction period at the university</p> <p>- Responses to students' enquiries, requests, comments, suggestions, and ideas are lacking, delayed, or entirely absent</p> <p>-Outdated, traditional teaching methods</p>	<p>Micro barriers</p>	<ul style="list-style-type: none"> - Younger lecturers with more practical experience, attracted by good training and incentives (including accountability training) - New and flexible academics with technology skills and practical experience - Training for employees in interaction with students and parents - Incentives for enhancing and updating teaching methods - More student participation in the development of programmes and syllabuses - Update course materials in to reflect modern teaching practice/theory. - Student involvement in updating of course materials - Inclusive and continuous orientation and training for students - More practical teaching methods and more responsiveness from lecturers 	<p>Higher quality teaching</p>

<ul style="list-style-type: none"> - A lack of scientific research resources for students - A lack of cooperation with lecturers and poor treatment of their students - Lectures uploaded by many doctors, with no online meetings and email as a tool of communication 			
<ul style="list-style-type: none"> - No academics dedicated to scientific research, which leads to weak investment in this field - Little marketing of the research publications (inside Jordan or around the world) - Academics criticised the current points system for academic staff promotion (from assistant to associate and to full professor) 	<p>Micro barriers</p>	<ul style="list-style-type: none"> - Certain academics solely dedicated to scientific research - Teamworking practice in research enhanced, with better research marketing 	<p>Improved quality of scientific research</p>

Table 9. 5 The Emancipation of Social Accountability

Current state	Recommendation and methods		The vision
<p>- Lack of parental involvement of parents, and limited communication between the university and parents</p> <p>- Parents want to ask the university about services, the academic status of their children, their children’s future careers, and so on</p>	<p>Meso barriers and Micro barriers</p>	<p>- An online platform for parents</p> <p>- A council or group for parents</p>	<p>Greater involvement of students’ parents</p>

Table 9. 6 Emancipation through use of information communication technologies for accountability

Current state	Recommendation and methods	The vision	
<p>- Use of ICTs in the accountability process is lacking, primarily for disclosing routine information</p> <p>- Limited responsiveness via ICTs</p> <p>- Fake news and inaccurate information shared via ICTs</p> <p>- In online classes during COVID-19, the ICTs facilitated cheating during examinations</p>	<p>Macro barriers</p> <hr/> <p>Micro barriers</p>	<p>- Governance and monitoring of the ICTs in respect of accountability</p> <p>- ICT training</p> <hr/> <p>- More formal accountability procedures for use of ICTs in the university</p> <p>- ICT professionals to deal with accountability enquiries. Team drawn from all departments and thus able to answer all questions (forming a new body inside the IT department)</p>	<p>Enhanced role of ICTs for improving accountability</p>

Chapter 10: Interpretation and discussion

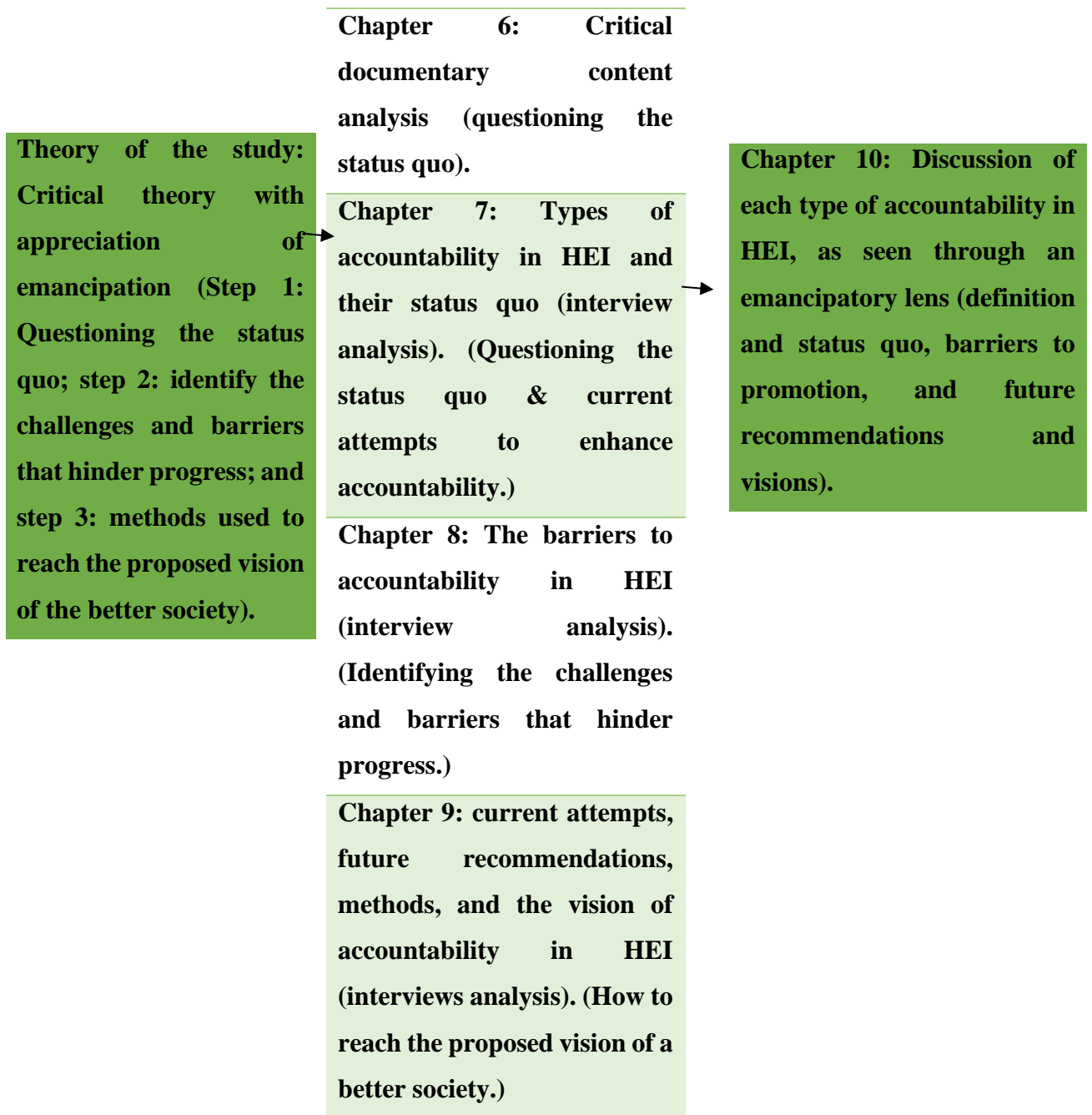
10.1 Introduction

This chapter presents the interpretations of the data findings and connects them with the existing body of the literature. This chapter applies critical theory with reference to the theorising of emancipation in relation to the main types of accountability in HEI in Jordan according to the data findings. The data reveal four types of accountability in this case study, namely legal, managerial, academic, and social accountability; and further there is the use of ICTs for ensuring accountability. The structure of this chapter also reflects the critical theoretical lens, presenting the status quo, barriers, and recommendations and vision for each of the main accountability types (legal, managerial, academic, social accountability) and for using ICTs in HEI accountability, as shown in the data analyses.

This chapter comprises seven sections: section 10.1 is the introduction, section 10.2 is the discussion of HEI stakeholders and their perceptions of accountability, section 10.3 is the discussion of legal accountability in relation to emancipation, section 10.4 is the discussion of managerial accountability in relation to emancipation, section 10.5 is the discussion of academic accountability in relation to emancipation, section 10.6 is the discussion of social accountability in relation to emancipation, section 10.7 concerns the use of ICTs for accountability in HEI and the emancipatory dimensions thereof, and 10.8 is the summary of the chapter.

The following figure depicts the structure of this chapter and links it to the previous analysis chapters and the theory chapter.

Figure 10. 1 Linking theory, analysis and discussion chapters.



10.2 Discussion of stakeholders and their perceptions of forms of accountability in Jordan

The current study began by defining the concept of accountability according to the participants' views to help the researcher obtain a clear meaning of the participants' perception. The accountability analysis was then based on this definition. The participants viewed accountability from the standpoint of protecting their interests and ensuring the university met their demands. This corresponds with the conclusions of other scholars who consider

accountability to be a right of the stakeholders, deriving from the actor-forum relationship (Gray *et al.*, 2006).

Accountability is initially understood in terms of the principle of fulfilling the primary needs of the stakeholders. As the needs and requirements of the different stakeholders often intersect, they have been grouped in themes. For example, the findings highlight that the government requires the university to adhere to laws and procedures that ensure the achievement of university goals, justice, and integrity. The university's accountability here thus has a legal character, and there is an obligation to disclose information for evaluation and to respond to any government demands. Legal accountability was mentioned by the employees and managers who followed these laws and procedures. The university employees and managers indicated that there is an organisational relationship between the employees themselves, the administration, and the academics. Managerial accountability ensures the quality of the university's services. In addition, academics and students mentioned managerial and academic accountability.

The findings also highlight the stakeholders' needs for transparency and responsiveness in the relationship between academics and students within the teaching system of the university. This form of accountability is called "academic accountability", and it was mentioned by the students and academics staff. The findings also highlight the need for transparency and responsiveness between the HEI and the students' parents, who are considered one of the main HEI stakeholders in Jordan. This form of accountability is termed "social accountability", reflecting the influence of students' parents on the HEI policies and decisions.

Finally, the findings highlight the need to employ ICTs in HEI accountability, especially during the period of the COVID-19 pandemic. The importance of using ICTs for HEI accountability is discussed later in this chapter. Meeting the intertwined needs of different stakeholders ensures that the purpose of the institution is achieved. For example, parents want the university to have their voice heard and their suggestions to be taken into account to ensure providing good university services for their children and education that contributes to their obtaining job opportunity. Also, the academics want the university to provide the necessary technological services and infrastructure to raise the quality of their teaching and research. The government also seeks to raise the quality of education and research in universities due to the importance of university outputs in supplying the labour market with competent labour and contributing to improving the economy and various government sectors. All of the above needs of different

stakeholders relate to achieving the main objectives of universities (quality of education, scientific research and stakeholders' engagement). Accountability is defined in this study as the responsibility to achieve the objectives for which the institution was established, with the HEI's accountability aided through transparency and responsiveness. The study uses the concept of "accountability by objectives" to explore HEI accountability, where the actor is responsible for rendering an account about the objectives. Mulgan (2002) mentions that commercial institutions use their objectives as a basis for accountability. The objectives of the HEI are education, research, and social engagement responsibility.

Definitions of accountability are problematic, constantly changing, and have various meanings, which lack the firm foundation upon which credibility depends (Sinclair, 1995; Mulgan, 2000; Dubnick, 2011). Therefore, in the absence of a consensus, scholars have narrowed the definition for more specific purposes or to focus on individual behaviour, given the nature of social relationships producing the responsibilities (Dubnick, 2011). When defining accountability, scholars focus on various questions: who is accountable? To whom? About what? Why does the actor render an account? These questions focus on the relationship between the actor and the forum and the nature of this relationship, whether formal or informal, which is known as "the narrow concept of accountability" (Bovens, 2007a, 2007; Roberts, 1991; Romzek, 2000; Roberts, 2009; Messner, 2009; Schillemans, 2011; Mulgan, 2000a). The broad concept focuses on the ethical side of the accountability process, using terms such as "liability", "controllability", "responsibility", "transparency", "responsiveness", and "answerability" (Koppell, 2005; Roberts, 2009; Messner, 2009).

Roberts (2009) argues that defining accountability in relation to the needs of all stakeholders is impossible to do in a perfect sense. Consequently, linking accountability to meeting the needs of all stakeholders may in practice be more easily captured by processes amounting to meeting the needs of powerful stakeholders, while marginalising the vulnerable stakeholders (Mainardes *et al.*, 2013; de la Torre *et al.*, 2019). The data here suggest that consistent with this, the university's communications and responses are selective, reflecting the influence of the stakeholders. The interview analyses and content analysis of the annual reports suggest that the university's actions are not disclosed in a clear and consistent manner to all parties.

Better linking accountability to the institution's goals and targets may help reduce the relative influence of powerful stakeholders and achieve better accountability. Furthermore, as we have seen in the analysis, different forms of accountability were mentioned by various stakeholders.

And more than one form is sometimes mentioned by the same party which indicates that the interests of the stakeholders intersect. This indicates potential significance in needs and wants agreed upon by the stakeholders as presumed in the study's motivation.

The content analysis also suggested that the laws came to serve specific people, contributing to under-achievement of the stated HEI goals. Further, the annual reports were disseminated without any external auditing evidence. How the annual reports were presented was changed, with no indication of the reasons for the change given. There was a lack of consistency vis-à-vis the university's governance, goals, methods of achieving the goals and the stakeholders needs. The findings differ from Rana and Hoque (2020), who conclude that management follow a compliance logic in their annual reporting, while maintaining a balanced logic between discussion with stakeholders and the disclosures. However, the method of preparing annual reports did not reflect compliance with legislation and a consistent system, nor did it clarify who is the group benefiting from the reports and how the needs of this group were met. Communicating with the various stakeholders and considering their comments and suggestions may help reduce impositions of the powerful on other stakeholders. Delineating clear and fair goals for the university by preparing plans and strategies can also aid achievement of the HEI goals.

Accountability has the potential to reduce abuses of power (Lindberg, 2013). Therefore, accountability must start from the main objectives of educational institutions, so there is a specific form that can be discussed, evaluated, and compared annually to pursue the main educational goals. The goals must be clear and specific, with ongoing evaluation in cooperation with the various parties to ensure the achievement of the goals.

From the interview findings, it was concluded that there are legal, managerial, academic, and social forms of accountability, all intended to ensure achievement of the universities' goals. Each of these forms of accountability will be discussed in relation to the emancipatory lens in the following sections.

The next section discusses legal accountability in the Jordanian HEI.

10.3 Discussion of legal accountability in higher education institutions, seen through an emancipatory lens

Defining “legal accountability” in higher education institutions in Jordan

Laws and regulations governing public institutions encode instructions unravelling which can enhance broad understanding of the institutions, including their goals and governance systems (Elms & Nicholson, 2020). The current study discusses legal accountability, which has been considered the most basic level of accountability (May, 2007).

The study participants identified legal accountability as the commitment to implementing laws and disclosing this commitment to others, as well as the government’s own responsibility to formulate laws that align with the needs of the institutions. This has been referred to by previous scholars, such as Romzek and Dubnick (1987), who define legal accountability as the role of judicial and quasi-judicial procedures in ensuring the implementation of fair and reasonable laws. Hence, legal accountability is to contribute to protecting citizen rights (Meijer, 2003). Legal accountability is divided into three levels: designing and organising laws, accountability for law enforcement, and responding to inefficiencies of the laws (May, 2007). Legal accountability is concerned with transparency in setting laws and defining system features, as well as measurable goals and standards to ensure fairness and adequacy (May, 2007). All participants noted the need for transparency in the application of the laws.

Status quo of legal accountability in higher education institutions in Jordan

The content analysis revealed that the HEI laws and regulations in Jordan are promoting a one-man policy, there is a conflict between goals and actual implementation, and separate laws have not been prepared for different types of universities. It was confirmed by the various interviewees that laws enhance the one-man policy whether for the minister or the university president and marginalise other parties with interests in higher education institutions. Interviewees indicate lack of clarity and lack of precision in the laws, opening the door to the law in practice being shaped according to the preferences of the influential and those holding authority. This indicates that there is weak legal accountability in the university.

Barriers to legal accountability in higher education institutions in Jordan

The study findings suggest that the barriers to achieving legal accountability are macro, meso, and micro in character – notably corruption, weakness in parliament, cultural factors (e.g., *Wasta*), favouritism, marginalisation of local community institutions and citizens, and

university communication problems. To the researcher's knowledge, few previous studies have explored factors engendering weak legal accountability.

The vision of legal accountability in higher education institutions in Jordan

The current study addressed several solutions for improving legal accountability, such as reviewing the laws and regulations to ensure they are clear, precise and fair. The governance structure could also be amended to include different stakeholders in the decision-making processes. Laws could also be linked to a follow-up system to strengthen the roles of third-party auditors such as parliament, the accounting bureau, and civil society institutions. Again, to the researcher's knowledge, few studies have discussed ways of improving legal accountability, most focusing on defining legal accountability and to whom it is due. For Cameron (2004), commitment to law is the fundamental purpose of accountability - periodic reviews of regulations is one way of improving public institutions' accountability.

However, amendment of laws alone is insufficient. The government should involve universities themselves in designing laws, as well as unions such as the Bar Association and local community institutions. This should contribute to the development of laws reflecting the needs/wants of all stakeholders and enhance equanimity between the different stakeholders. Standards should be set through an open process, rather than by the consensus of private organisations leading to the setting of rules favouring private interests over public (May, 2007). A lack of coordination breaks down legal accountability (Koliba *et al.*, 2011). One shortfall is that the review or amendment of the law only takes place when defects of the system manifest (May, 2007). As Noonan *et al.* (2009) indicate, the appropriate time for judicial intervention in chronic decline of public institutions is difficult to assess. Therefore, periodic reviews of laws and regulations are needed to aid continuous improvement.

The following section will discuss managerial accountability in Jordanian HEI.

10.4 Discussion of managerial accountability in higher education institutions, as seen through an emancipatory lens

Defining managerial accountability in higher education institutions in Jordan

Managerial accountability is the largest section in this chapter because the data analysis covered many aspects of this, including the status quo and barriers to implementation, and there are many recommendations for a vision of the future. Accountability in HEI from a managerial perspective has been widely studied in the literature (Kitagawa, 2003; Ntim *et al.*, 2017; Lesjak,

2018; O'Connor et al., 2013). The study participants defined managerial accountability as being accountable for organising relations between employees, academics, and various other stakeholders by promoting transparency between these parties and responding to their demands and suggestions in a manner aiding achievement of the university's goals. This is confirmed by Karim and Taqi (2013), who call for the establishment of clear and precise levels of management accountability for each individual or group in the administration, so that higher management cannot pass its failures onto lower management and take credit for lower management's achievements. Rist (1989) defines "management accountability" as organising delegates responsible for carrying out tasks according to agreed performance standards. However, while this definition includes some key aspects of managerial accountability – such as the completion of the work entrusted to the commissioners and the evaluation of their performance – it does not address the development of plans and strategies, the securing of financing, or communication with beneficiaries of services to ensure the development and continuation of the institution.

The status quo of managerial accountability in higher education institutions in Jordan

The current state of managerial accountability can be approached by focusing on the analysis of the five groups of managerial accountability vis-à-vis two accountability dimensions (transparency and responsiveness): transparency about the university's financial situation and responding to the stakeholders' enquiries, comments and suggestion; transparency in the performance evaluation process and responsiveness to the proposals of various parties for improvement; transparency and responsiveness when engaging with stakeholders regarding the university's strategy, application, evaluation and improvement; and transparency and responsiveness when engaging with stakeholders regarding the status of the services provided by the university and its improvements, including the university's responsiveness to stakeholders (e.g., social dialogue) and feedback regarding the services provided or any other university activities; and finally, the university's transparency and responsiveness to the students' union.

Day and Klein (1987) conclude that managerial accountability has three dimensions: regulatory accountability ensures that rules and procedures are followed, process accountability ensures that the university has performed and achieved value in using resources, and programme accountability ensures that the course of action achieves its intended outcome. In the current research, regulatory accountability is separate to managerial accountability, as it involves

organising the work of universities and defining the general goals of higher education beyond exclusively the domain of university management. The other dimensions of process and programme accountability concern the efficiency and effectiveness of performance and the achieving of expected outcomes. Achieving these outcomes can be aided by setting strategies, providing funding, evaluating performance, providing the necessary services, and achieving students' demands to provide them with a suitable environment for research and education.

The following sections present in-depth discussions of each of these aspects, linking them to the existing body of literature.

Financial aspect

The financial reports for the period 2014-2019 were analysed. The participants described the university's financial transparency as weak, and this was confirmed by the analysis of the annual reports. The financial information was scattered through the reports and presentation was unclear, disclosure was brief and lacked detail, and the financial statements were not included in the reports. Moreover, in the final two reports, the financial information for the previous years was repeated with no new information included. Regarding responsiveness, apparently, the stakeholders were not contacted, and their suggestions and comments not considered, as confirmed by the interviewees. Studies have shown that provision of financial information can legitimise HEI accountability activities (Almagtomea *et al.*, 2019). Weak financial disclosure in annual reports explains interviewees' dissatisfaction with the financial accountability of the university.

Universities in developing countries such as Malaysia have very low levels of disclosure in general, especially concerning financial accountability and resources management, as there is no enforcement by the government (Ismail & Abu Baker, 2011). This may contribute to some of the HEI's weaknesses, with lack of support from the public, lack of government funds, and imbalance between students' tuition fees and their programmes' costs (Lesjak, 2018). The literature indicates that public financial accountability should be embedded in the structure of the governance system of any public institution, including HEIs (Ntim *et al.*, 2017; Coy *et al.*, 2011). Scholars assert that the diversity and independence of governance committees affects the level of accountability and transparency (Ntim *et al.*, 2017). This explains partly lack in financial disclosure: there was an absence of information in the last four years of annual reports about governance structure.

Performance evaluation

The performance evaluation process is substantively new in Jordanian higher education, and interviewees indicated that more study and improvements are needed. Some participants emphasised that performance levels of those reflected are not evaluated, while there is scarcely a system of rewards/penalties for people evaluated. Møller (2008) explains that, to improve employee performance in the future, an evaluation system should include reasonable procedures to respond to failures/successes. In the current research, participants indicate that there were no investigation committees to consider evaluations. Many studies have explored performance measurement in HEIs (e.g., Vincent, 2010; O'Connor *et al.*, 2013; Nazari-Shirkouhi *et al.*, 2020; O'Mahony, 2020). O'Mahony (2020) indicates that the reality of performance measurement typically involves simple measures and not (very complex and subjective) productivity measures that measure the value added to society against the social investment (cost of educating students and research) which was the same in the current research where the university used simple measures. Some researchers focus on key performance indicators (KPIs), encompassing competences and professional evaluations, to evaluate HEI performance and the relationships between academics, students, and management (Vincent, 2010). Other researchers have concentrated on comprehensive approaches to HEI evaluation on the national level, focusing on institutional objectives and internal performance evaluations (O'Connor *et al.*, 2013). Moreover, some researchers develop balanced scorecards, using stakeholders' feedback to evaluate HEI performance and services (Nazari-Shirkouhi *et al.*, 2020). However, in the current case study the university did not use KPIs, or any comprehensive approaches, or balanced scorecard, to evaluate the performance.

University strategy

Regarding the university strategy and its application, the data uncovered a weakness in reaching stakeholders, leading to failure to define goals commensurate with stakeholders' needs and to develop plans using their suggestions, comments and feedback. There is indicated an incompatibility between university outputs and societal requirements. The analysis also uncovered weaknesses in terms of lack of follow-up committees seeking to ensure implementation of strategies. The literature highlights the importance of clear strategies and involvement by different stakeholders, especially students, in updating and changing the HEI strategies (Hallinger & Bridges, 2007; Hallinger & Lu, 2011). Hallinger & Lu (2011) promote a problem-based approach to updating HEI strategy, with stakeholder feedback highlighting

problems in strategies and corrections being made accordingly. A key task of HEI strategies is linking the institution's output with labour market/societal needs (Nicolescu & Păun, 2009; Epure, 2017), and this was a primary demand cited by various participants. Being concerned about graduate opportunities in the labour market involves in part identifying skills and abilities to be required by the market/society and helping to develop these qualities in students (Nicolescu & Păun, 2009). This should be an ongoing process of adaptation.

University services

Regarding services provided by the university, the analysis found many problems in health services, transportation, teaching laboratories, and internet connection. These service problems are accompanied by delayed responses (or non-response) to demands of the university's stakeholders, with a lack of transparency of reasons for delays or non-response. Further, the university does not communicate with stakeholders to inquire about their satisfaction with these services and/or garner suggestions for improvements. Moreover, when the university does express an interest in the stakeholders' suggestions or feedback, the expression is just symbolic. Kingston *et al.* (2020) also mention a 'shame ritual' in non-profit organisations (NPOs) where stakeholders' participation is considered symbolic practice. Yet, stakeholder satisfaction with university services is known to be a competitive advantage (Zareinejad *et al.*, 2014; Dado *et al.*, 2012). The primary HEI stakeholders, directly influenced by the HEI services, are students (Ham, 2003) and academics (Shank, 1995), as these groups form the core of any such institution. Therefore, students and academics often pressurize for HEI services' improvement (Mostafa, 2006). However, "satisfaction" regarding university services is difficult to measure (Zareinejad *et al.*, 2014). Some studies see it in terms of meeting the needs/expectations of HEI stakeholders and solving their problems (Zareinejad *et al.*, 2014; Mostafa, 2006). Communication and feedback from HEI stakeholders are crucial for determining their satisfaction with the services provided (McCarthy, 2017), and this likely justifies more online communication since COVID-19 (Crawford *et al.*, 2020). The current study considers communication with stakeholders to be important for their satisfaction and university accountability.

The university's students' union

The analysis also found that the university's responses to the demands of the students' union are often delayed and, sometimes, there is non-response. The students elect union representatives to advocate for their needs/wants. Therefore, the union is a communication

channel between the students and university management. Previous studies have highlighted the importance of the students' union and its role in the HEI accountability process (Briggs *et al.*, 2019; Alam & Ali, 2018). Alam & Ali (2018, p.104) suggest a political saying to highlight the importance of the students' union: "if politics decides your future, then decide what your politics should be". The union reflects the students' political agenda and union pressure contributes to changing HEIs. Thus, if the HEI neglects the students' union's demands, it is negligent in its treatment of all students.

Barriers to the promotion of managerial accountability in higher education institutions in Jordan

Following the discussion of the status quo of managerial accountability, this section details the barriers to enhancing managerial accountability in the HEI in Jordan. The analysis revealed many such barriers on the macro, meso, and micro levels. The barriers are multidimensional and interrelated, which is challenging.

Financial aspect

The data uncovered that there are micro- and macro-level barriers hindering the university's financial position and transparency. The macro barrier highlighted in the analysis is the lack of Jordanian government support for HEI. This aligns with the findings of Lesjak (2018) and Mitchell *et al.* (2019), who argue that public and government funding for HEI is inadequate, thus some of the university's costs are transferred to the students by increases in tuition fees. This creates more pressure on the students and university budgets. Another macro barrier mentioned in the content analysis is that the laws and regulations promote the one-man policy, which creates micro barriers to the enhancement of the university's financial position and transparency. The analysis suggests that the "one-man show" management style influences all financial decisions made in the university, leaving academics, deans, and other internal control departments in weaker roles. This weakens the university's governance and accountability and can even engender financial crises. The literature includes many case studies of financial crises in universities that resulted from rigid management styles and weak governance (Irtwange & Orsaah, 2010; Gill & Gill, 2000). Another micro-level barrier highlighted in the analysis is the absence of a financial mindset, despite the presence of finance and economics professors and experts. Deiacco *et al.* (2012) and Bano and Taylor (2015) argue that universities and relevant staff and researchers should play a central role in developing the institution's financial position and overall national economy.

Performance evaluation

The data revealed that micro and meso barriers hinder the quality of performance evaluation and hinder corrections. The data also show that lack of accountability and performance measurement training forms a micro barrier. This aligns with the conclusions of Patil *et al.* (2020), who show that a lack of training is a performance measurement barrier. Another highlighted micro barrier is the bureaucratic management engendering hindrances to change in the university. Okotoni (2003) argues that rigid, bureaucratic management procedures can hinder performance evaluation and corrective action, negatively affecting services provided by the public institutions. Regarding meso barriers, the analysis highlights the negative impact of *Wasta* (favouritism) on performance measures in the university. Du *et al.* (2012) and Prendergast & Topel (1996) similarly conclude that personal, political, and social relationships affect the evaluation process and results, regardless of actual performance level.

University strategy

The analysis suggests that micro and meso barriers prevent enhancements to the university's accountability strategy. Social stratification, a meso barrier, lead to the neglect of different voices. The literature highlights that, when setting the HEI strategies, the absence of stakeholders such as students and labour market organisations negatively affects accountability for the strategy (Hallinger & Bridges, 2007; Hallinger & Lu, 2011). Moreover, a primary barrier to the improvement of the strategy and accountability is the disconnect between university output and labour market/societal demands (Nicolescu & Păun, 2009; Epure, 2017). University graduates must have the skills and abilities needed to meet market/societal demand (Nicolescu & Păun, 2009). Thus, the one-man show and the dictatorial management style applied when setting the university's strategy, with no integration of stakeholders, are the primary micro barriers. Moreover, this policy encourages the president to seek quick gains, with a focus on short-term goals over long-term objectives.

University services

Regarding managerial accountability, the analysis highlights that macro, meso, and micro barriers inhibit accountability for the services provided and the university's responsiveness to various stakeholders. The primary macro barrier highlighted here is the weak financial position of the Jordanian government and the university, as a public institution, which also has large debts. This creates an obstacle to improving the services provided by the university, due to insufficient funds and a lack of government support (Lesjak, 2018). Regarding the meso

barriers, the analysis found that the feedback from students and their parents regarding services provided by the university was often neglected. This non-responsiveness has been confirmed by many scholars as engendering poor service provision (Hallinger & Bridges, 2007; Hallinger & Lu, 2011). *Wasta* is another meso barrier, as the quality of services depends on the personal relationships between the students or their parents and the university management. This practice has also been observed elsewhere by different scholars (Du *et al.*, 2012; Prendergast & Topel, 1996). In respect of micro barriers, the analysis highlights that a rigid management style and difficulty with changing policies are the main barriers, as found elsewhere in the literature (Irtwange & Orsaah, 2010).

The university students' union

The final aspect of managerial accountability concerns the students' union and its influence on the university's policies. The analysis found micro barriers in the university are the cause of the students' union's weaknesses. The university responds late to the union's demands and sometimes neglects them altogether. This negligence contributes to the universities' failing to satisfy union demands/needs (Vigods, 2000, Shaheen *et al.*, 2021). University management reacts passively and with little interest in union demands (Rusbult *et al.*, 1988). This reflects the university's lack of awareness of the need for accountability to its students, including dialogue and responsiveness to their demands.

The vision of managerial accountability in higher education institutions in Jordan

Following the description of the status quo of managerial accountability and the barriers to improvement, this section discusses the solutions, methods, and vision for better managerial accountability in the university. The solutions, methods, and vision will be discussed in relation to each aspect of managerial accountability.

Financial aspect

The analysis highlights that the university must allocate resources to capital investment and cost reduction to improve its financial position. For example, the university could invest in solar panels to reduce its electricity bills, more scientific research, improving its marketing strategy to attract more international students, or building new investments in the market (Onk & Joseph, 2017). This would require an economic, financial, and entrepreneurial mindset (Solesvik *et al.*, 2013; Ridley *et al.*, 2017), and some participants mentioned that this was lacking. For example, the university has a small mall with many rented shops, and all these

rents are deposited in the university's bank account. However, the mall is old and cannot compete with others in the area, and there is no improvement strategy. To compensate for reduced governmental funding, universities should focus on investments serving broad sections of the community (Michael *et al.*, 2019), such as affordable, high quality higher education in two- and four-years programmes; booster programmes that are not merit-based; and reallocating government funds to colleges with less resources. The university president can use another method to increase financial resources, namely collecting donations for the university through strategic planning, team building, and the management of external stakeholders (Satterwhite & Cedja, 2005). The president has an important role as a coordinator, working with internal stakeholders to allocate financial resources (Satterwhite & Cedja, 2005).

Improving the performance of HEI in investment requires a changes in governance, quality assurance, and internal management (Slaughter & Cantwell, 2012), which pushes the HEI to achieve greater transparency and financial disclosure of their assets and liabilities. Many studies highlight strategies for HEI wishing to make investments (Ridley *et al.*, 2017; Solesvik *et al.*, 2013). Investment may positively impact (reduce) tuition fees, as the HEI could cover their costs with their investment returns, rather than their students' tuition fees. The university's future investments may be crucial for its success, as universities are independent of the government in Jordan pushing them to seek financial resources.

Performance evaluation

The analysis produced many recommendations for enhancing performance evaluation, such as greater clarity, the preparation of accumulated performance reports for each staff member, and committees responsible for evaluation. The highlighted performance-evaluation approach is management-by-objectives, which aligns with the new public management of the public sector (Guthrie *et al.*, 1998). The management-by-objectives approach means that the university has specific objectives, and each member is responsible for achieving these, with the evaluation process then reflecting these objectives (Modell, 2003). This study focuses on the university's three primary main objectives (goals) of education quality, research quality, and social engagement. The university should adopt a clear "goals-directed performance measurement" approach (Modell, 2003, p. 335). This approach should be used for the overall evaluation of the university, and this evaluation should be performed by parliament (see: Modell, 2003), as the university is a public institution. The university should have KPIs and a balanced scorecard to help it measure its own performance and that of its staff (Nazari-Shirkouhi *et al.*, 2020). The

performance measurement of the university and its staff should be the responsibility of a special committee (Eccles, 1991) and it must be integrated with any future decisions regarding and rewards/punishments (Brignall & Modell, 2000; Brewer & Walker, 2013).

University strategy

The analysis yielded many recommendations for improving the university's strategy and its application. One such recommendation is to integrate different stakeholders when setting the strategy. This recommendation aligns with Bryson (2004) and Chapleo and Simms (2010), who argue that including HEI stakeholders in the strategy process will help to create effective management and ensure better strategy. Moreover, stakeholder integration will help with identifying and solving problems in the HEI (Freeman, 2010) and provide policymakers with better strategies and accountability. The most important aspects of stakeholder management are the building of a bridge between graduate students and the labour market (Nicolescu & Păun, 2009), the evaluation of graduate students' employability (Morrison, 2014), and the identification of possible connections between the university and the market/society needs (Perkmann *et al.*, 2011; Stocker *et al.*, 2018). To achieve that, the university has a large public relations department for marketing its students in the labour market, working in cooperation with the academic departments. Another recommendation for improving strategy concerning accountability is to have clear and manageable sub-goals connected with the primary objectives of the HEI (i.e., education quality, research quality, and social engagement) that must be monitored and evaluated by a committee inside the university (Tongkeo *et al.*, 2017).

University services

The analysis highlights the need to improve the services provided and the university responses to different stakeholders. For this purpose, various recommendations and methods are presented. One recommendation is to improve the human resources department in respect of the services provided in the university. This recommendation is in line with Sial *et al.* (2011, p. 794), who found that human resources' practices (such as promotion) can enhance the performance of university's staff and thereby enhance the service quality. Another recommendation is to issue an ethical standard in relation to *Wasta* discouraging staff from selectively providing services to those with whom they have a personal relationship. This finding aligns with the conclusions of Taamneh *et al.* (2017), who found that ethical standards are very important for service provision in Jordanian universities, as these ethical standards can minimise the cultural barriers to accountability. Another recommendation highlighted in the

analysis is the need to improve the university's responses to stakeholders – including students – by holding regular meetings and placing suggestion boxes in the university to invite feedback. For instance, as a core stakeholder of any HEI, students should receive responses to their demands and suggestions (Zareinejad *et al.*, 2014).

The university students' union

To further promote managerial accountability, one recommendation is to enhance the students' union and its role in the university. The findings highlight a need to minimise the gap between the students' union and university management. The voice of the students' union, which represents the voice of most students, must be heard (Alam & Ali, 2018). Canning (2017) presents a framework for empowering the student voice in UK universities – both inside the institution (e.g., teaching, management) and outside (e.g., government university policies). The university might respond to the formal actions of the students, but their “unspoken voice” also needs consideration and understanding by university management (Canning, 2017), which may affect the university's policies or decisions. In the current case study, the female voice is considered as unspoken which may suffer from the shame culture.

The following section discusses academic accountability in Jordanian HEI.

10.5 Discussion of academic accountability in higher education institutions, as seen through an emancipatory lens

Defining academic accountability in higher education institutions in Jordan

The data show that academic accountability regulates the relationship between academics and students to ensure the achievement of the university's education and research quality goals, and this academic accountability is expressed in the form of academic transparency and responsiveness to students. This definition matches that of Huang (2012) and Brew (2003), who studied the relationship between students and academics in terms of teaching and research.

The status quo of academic accountability in higher education institutions in Jordan

In discussion about the status quo of academic accountability, the participants highlighted two components, namely the quality of education and research. The participants mentioned many problems with the quality of education, and these can be categorised into four themes. The first theme is the failure to integrate students into their programmes and the teaching process. This aligns with the findings of Robinson (2012), who argues that academics have more power than students in HEI and this disparity weakens student participation and engagement in the teaching

process (Robinson, 2012). The second theme concerns the traditional (old) methods used for teaching, as well as the harsh dismissal of students' requests for more modern alternatives. Older (2004) argues that teaching methods and lecturers' teaching styles should be subject to periodic critical evaluation, as many lecturers rely on outdated methods. The third theme is the lack of scientific research resources available to students to help them in the learning process. Schimank and Winnes (2000) explain that infrastructure and students' access to research resources constitute a primary competitive advantage of any university. The fourth theme is the lack of communication between students and academics due to the COVID-19 situation, as most academics simply uploaded their lectures online, without providing an interactive environment for their students. This contradicts the recommendations of Bao (2020), who argues that, in the COVID-19 situation, university's online teaching should be supportive of students, with live lectures used to create interactive environments for the academics and their students. These four problems have collectively limited the quality of education in the HEI in Jordan, as mentioned by most of the participants.

The analysis uncovered many problems with the status of scientific research. The first is a lack of investment in scientific research and a shortage of dedicated researchers. This aligns with the findings of Akpan *et al.* (2016), who argue that a lack of research funds and grants is an obstacle to scientific research in developing countries such as Nigeria. The second problem is the system by which staff gain points to earn promotion – from assistant to associate, and then to full professor. The current system discourages teamwork, as researchers receive more points when they are the sole author of a paper. This promotion system is inconsistent with the recommendations of previous studies, which conclude that teamwork between researchers contributes to increasing research quality, especially in multi-country research (Milford *et al.*, 2017) and in interdisciplinary research (Bush & Hattery, 1956). The third problem is the lack of national and international marketing of the scientific research output. This is in line with the conclusions of Burgess *et al.* (2006), who show that problems with the scientific research conducted in emerging markets lead to this lack of marketing. The authors list four such problems, namely the research employed a theory that is not related to the context, weaknesses in the data collected, weaknesses in the analysis and testing of the theories, and weak lessons learned from the research. All these problems weaken the scientific research output of the university.

Barriers to promoting academic accountability in higher education institutions in Jordan

The findings reveal that micro barriers are preventing the promotion of academic accountability. Micro barriers are related to the individual in the internal environment of the university. The primary barrier highlighted in the literature is “disengagement” (Lašáková *et al.*, 2017). This refers to a lack of connection between different parties inside the university, including academics, students, and managers (Lašáková *et al.*, 2017). This finding aligns with the data, which highlight weak relationships between internal stakeholders in respect of education quality.

The data also show that financial barriers are the primary hindrances to improvement of scientific research. This aligns with the findings of Akpan *et al.* (2016), who conclude that lack of research funding is the key barrier to scientific research in developing countries.

The vision of academic accountability in higher education institutions in Jordan

This study has proposed several solutions for improving academic accountability. The data suggest that enhancing the power and engagement of students would improve education quality. This would help students to express their opinions about their programmes and other academic issues. This aligns with the conclusions of Robinson (2012), who advocates for increasing students’ power in their departments and programmes to balance their authority with that of the academics. Another solution highlighted in the data is to hire younger academic staff better able to use new technologies and teaching methods. The literature suggests that younger academics are subject to high performance-pressure due to their teaching and research requirements (Acker & Webber, 2017). Another solution highlighted in the data analysis is to train academics and managerial staff to engage students in activities in the university. The literature highlights the need to amend the training programmes for academics and staff, more towards managerial soft skills (Wongnaa & Boachie, 2018), as this would leave them better able to deal with students and their demands.

The data analysis uncovered various solutions for enhancing the scientific research environment in HEI in Jordan. The first such solution is to allocate more funding to scientific research (Akpan *et al.*, 2016). The allocated funds should be dedicated to improving theories, methods, analysis, and lessons learned from the research (Burgess *et al.*, 2006). Another solution is to alter the current regulations to promote teamwork, as this is likely to improve the quality of the output (Milford *et al.*, 2017; Bush & Hattery, 1956).

The following section discusses social accountability in the HEI in Jordan.

10.6 Discussion of social accountability in higher education institutions, as seen through an emancipatory lens

The definition of social accountability in higher education institutions in Jordan

The parents participating in this study stated that the university had a responsibility to communicate with wider society and to involve the parents in monitoring and decisions, which is called here “social accountability”. In the literature, social accountability focuses on the relationship between the institution and the beneficiaries (Frey-Heger and Barrett, 2021). For public institutions, it is defined as the obligation to involve citizens in the public institutions’ decisions and to take their feedback into consideration and give clear responses to it (Fox, 2015). Fox (2015, p.346) defines social accountability as “the umbrella of citizen monitoring and oversight public sector performance”. In HEI, social accountability involves directing the education, scientific research, and services of the HEI towards community progress (Boelen & Woollard, 2009). Social accountability has two perspectives: the systematic (accountability to institutions in the community) and humanistic (accountability to citizens, including the students’ parents) (Boelen & Woollard, 2009). This research considers social accountability from the perspective of students’ parents, as their role in accountability remains underexplored in the literature (Theodorou, 2007).

The status quo of social accountability in higher education institutions in Jordan

Regarding social accountability, the findings show that the university has neglected the students’ parents and failed to communicate with them or listen to their suggestions and comments regarding their children (the students). Moreover, the university does not involve parents in its accountability processes. These findings align with those of Taub (2008), who argues that the students’ parents should be more involved with HEI. However, few studies have explored the involvement of students’ parents in relation to accountability in HEI, tending instead to focus on their involvement in schools (Theodorou, 2007; Sinha & Hanuscin, 2017; Đurišić & Bunijevac, 2017). The integration of parents in the accountability of educational institutions differs between cultures, and the integration of parents who have low income or low educational levels and come from developing countries is minimal (Theodorou, 2007). The culture in Jordan means that parents remain financially responsible for their children until graduation at the age of 22 years. Although there is a lack of parental involvement in HEI

accountability in Jordan, the importance of this is frequently mentioned in the data analysis of this research.

Barriers to promote social accountability in higher education institutions in Jordan

The findings suggest that meso and micro barriers prevent the involvement of students' parents in the university's accountability practices. The findings suggest a lack of communication between the university and the parents, poor training for staff in dealing with parents' feedback and enquiries, limited resources allocated to communication with parents, and lack of awareness of the importance of parents' involvement in the university's accountability practices. The literature highlights many barriers to parents' involvement. These barriers include the lack of financial resources and staff, the absence of policies on involving parents, and a lack of training and knowledge for both parents and staff (Tierney, 2002).

The vision of social accountability in higher education institutions in Jordan

The findings highlight two methods for promoting social accountability in the university by increasing parents' involvement and integrating the university's accountability policies and decisions. The first method is the development of an online platform that allows parents to log in using a username and password and follow their children's progress and present feedback on the operations of the university. The second method is to create a parents' group or union that has direct contact with the management of the university. So, parents' involvement in the HEI has a positive impact on the students' academic success (Tierney, 2002). The process of involving parents is complex, and it deserves more attention and research (Kiyama & Harper, 2018). Therefore, there is a need for creative methods to involve parents in accountability (Tierney, 2002). The effectiveness of these methods must be subject to ongoing evaluation and monitoring (Tierney, 2002).

10.7 Using information communication technologies in accountability

ICTs were frequently mentioned in the data analysis, especially as the data were collected online during the COVID-19 lockdown in Jordan. ICTs have undoubtedly become more important during the lockdown (Király *et al.*, 2020). Therefore, this paper includes a separate section on the use of ICTs in HEI accountability processes.

The status quo of information communication technologies in accountability in higher education institutions in Jordan

The findings highlight many problem areas in the status quo of ICT use in accountability in the university. The first problem, regarding managerial accountability, is that the disclosure in the university's website is poor and the responsiveness via the university's online platforms is weak. The second problem, regarding social accountability, is the dissemination of misleading information via social media that may well mislead the university's stakeholders. This issue has been highlighted elsewhere by Shibuya (2021), who notes that ICTs can be used to deliver vague information, so users must return to the origin of the news to verify it. The third problem, regarding academic accountability, is that the use of ICTs for online examinations during the COVID-19 lockdown facilitated cheating and plagiarism. Moreover, despite the rapid transfer to fully online teaching during COVID-19, the university gave little training in online teaching. Many studies were conducted during the period to evaluate the quality of online teaching and universities' provision of online services (Rizun & Strzelecki, 2020; Al-Kumaim *et al.*, 2021). Al-Kumaim *et al.* (2021) found that the online teaching was leading to information overload among students, lack of experience of online teaching among students and academics which led to technical challenges, as well as problems in students' mental health due to stress. The fourth problem, regarding legal accountability, is the weakness of the laws and regulations governing the use of ICTs, as current regulation restricts individual freedom of speech when using ICTs. All these problems reflect weak governance and lack of accountability in relation to ICT use in accountability processes.

Barriers to use of information communication technologies in accountability in higher education institutions in Jordan

The findings highlight macro and micro barriers that hinder the use of ICTs in accountability. The macro barriers are related to the lack of government laws and systems to regulate ICTs in the Jordanian HEI. The micro barriers are related to the university's weak financial position, as ICTs require staff and potentially a separate unit in the IT department to respond to comments and feedback on the university's online platforms. Moreover, there is a lack of training for staff in dealing with ICTs. The barriers to use of ICTs in the educational system were highlighted in the literature even before the COVID-19 crisis. For example, Bingimlas (2009) argues that lack of resources can be a barrier to use of ICTs in HEI accountability. In

addition, Goktas *et al.* (2009) observe that a lack of training and resources is the main barrier to use of ICTs in HEI accountability.

The vision for use of information communication technologies in accountability in higher education institutions in Jordan

The findings underpin many recommendations for improving the use of ICTs in HEI accountability in the future. One such recommendation is to enhance the regulation that governs the use of ICTs, especially after COVID-19, as university accountability may be highlighted in these challenging times. The second recommendation is to develop a training plan for online teaching (Goktas *et al.*, 2009). The third recommendation is to allocate more resources to enhance the ICTs infrastructure and to the IT department for responding to stakeholders' enquiries and feedback (Bingimlas, 2009; Goktas *et al.*, 2009). All the above recommendations for the availability of ICT infrastructure and training programmes – including ethical and technological programmes – encourage employees, academics, students, and parents to use the ICTs under the well-designed regulations that ensure rights, transparency, and fairness for all stakeholders and, consequently, enhance the utilisation of ICTs in the university's accountability.

10.8 Chapter summary

This chapter has discussed the main findings of the research and linked them to critical theory concerned with emancipation and the relevant body of literature. First, the chapter defined accountability in HEI, taking into consideration transparency and responsiveness regarding the tasks developed to achieve the HEI's main goals - HEI accountability in this study can be described as “accountability by objectives”. The combination of these forms ensures the achievement of the HEI's goals, which concern the quality of the education and research and enhancing social engagement.

This study proposes a general framework for accountability, consisting of transparency and responsiveness to various stakeholders, where the actor is transparent/responsive to the different stakeholders regarding those tasks that achieve the university's goals. This framework is appropriate to use with any form of accountability- only the task may change, where the task is determined based on the university objectives agreed upon by all stakeholders. Consequently, the ambiguous concept of accountability can be reduced to questions of to whom accountability is owed, how is it to be delivered, and for what purpose. The focus is on

achieving the primary objectives of the HEI. And what is being done is the consensus of the different stakeholders on the HEI goals.

Second, the chapter discussed the findings in relation to each form of HEI accountability, as seen through the lens of the critical theory. The chapter discussed legal, managerial, academic, social, and ICT accountability, according to the dimensions of the theory. Each section defines one form of accountability, explores the status quo of its use, discusses the main barriers to its promotion, and then discusses the recommendations for improving accountability in future. The chapter has also linked each form of accountability to the relevant body of literature.

The next chapter summarises the study and presents the main findings, its limitations, recommendations for future research, and the conclusions.

Chapter 11: Main findings, contributions, limitations, and recommendations

11.1 Introduction

This chapter presents the main findings of the research, along with the primary contributions, the study limitations, recommendations for future studies, and conclusions. The chapter comprises the following sections: 11.1, the introduction; 11.2, the main research findings; 11.3, the main theoretical, methodological, and practical contributions of this research; 11.4, the limitations of this research; 11.5, recommendations for future studies; 11.6, the conclusions of this research.

11.2 Main findings

This research aims to improve and promote the accountability of HEIs in Jordan, seeking to change it to a better status. It mobilises the emancipatory accounting theorising of Gallhofer and Haslam to explore and gain insights into HEI accountability in one of the key Jordanian universities. The critical theory helped clarify and critique the status quo of accountability in HEI, then highlight the barriers that hinder the promotion of accountability, and finally make recommendations to improve the HEI accountability to reach better or progressive HEI accountability. Based on this aim, this research has three main questions which are:

Research question (1): What is the nature of accountability in HEIs in Jordan and how can the status quo be described?

Research question (2): What are the barriers/challenges that hinder the progressive change of HEIs' Accountability?

Research question (3): How can HEIs' accountability in Jordan be improved?

The findings of this research constitute the answers to these research questions and are thus summarised below.

11.2.1 Main findings in relation to research question 1

The first research question seeks to define accountability in Jordanian HEI and explore its status quo. To answer this question, the findings presented in Chapter 6 (the document content analysis) and Chapter 7 (the first interview analysis chapter) include definitions of accountability and descriptions of its status quo. Chapter 6 covered the content analysis of many documents related to the case study. The analysis was performed in three stages. The first stage was the analysis of the existing laws and regulations of HEIs in Jordan, including

the Higher Education and Scientific Research Law and its 2018 amendments, the Jordanian Universities Law No. (18) of 2018 and its amendments, and the Cybercrime Law No. (27) of 2015. The second stage involved the analysis of five years of the annual reports (2015-2019). The third stage was the analysis of the future HEI strategies being applied in Jordan, such as the National Strategy for Human Resources Development (NSHRD; 2016-2025).

The findings of the first stage show that HEI laws support the one-man policy concentrating power substantively in the hands of one person in the university and excluding other stakeholders. Moreover, the laws lack clarity, opening the space for manipulation by HEI decision-makers. The HEI law is applied to all universities, whether public or private. Legislation ignores the universities' different nature and features, which often confuses. Furthermore, this study analyses the Cybercrime Law, as this became very important in the context of COVID-19 and the associated movement to online teaching. The analysis found that this law provides an unclear definition of social media crime, which potentially restricts freedom of speech in creating a type of fear of expressing one's opinions online, as the speaker is not able to judge what may be considered a crime.

In the second stage, the analysis revealed that the annual reports disclosure did not meet the needs of stakeholders. The structure of the reports and the information presented did not specify the purpose of this information and the recipients. In its contents, the annual report is similar to an internal operational report for different departments, with little effort made in its preparation. The university seemed to have taken little interest in the process of preparing the reports or in the issue of whom these reports were prepared for [as they repeated the 2016/2017 annual report in the last two years' reports]. Moreover, the reports lacked the external audit reports, information about the university's governance structure, or financial statements (income statement, balance sheet, cash flow statement, and retained earnings statement). The financial disclosure was very brief and ambiguous, with no detail of revenues, expenses, or projects and lack of clarity.

The third stage, analysis of HEI strategies, found contradictions between the goals and implementation of strategy. The strategy ostensibly supports competitive admission to the HEI in Jordan. However, the allocated places for specific groups of students were increased in a way creating unfair and unequal opportunities for students. Moreover, the strategy requires new students to complete a preparatory year, which may be considered an obstacle for them

and effectively impacts program choice as any student failing in this year has to change his/her program.

Chapter 7 elaborates the status quo of accountability from the different stakeholders' perspectives. The findings explore accountability, transparency, and responsiveness in relation to the university's objectives. Transparency is the mechanism used by HEIs to report and disclose information to the interested stakeholders. Responsiveness is an HEI mechanism used to meet stakeholders' needs by responding to their feedback, enquiries, suggestions, and comments. The findings delineate the HEIs' objectives in terms of teaching, research quality and social engagement. Within this frame, there is reference to four types (forms) of accountability in Jordanian HEIs – legal, managerial, academic, and social. Further, the utilising of ICTs to enhance HEI accountability is referred to and this is given particular attention due to COVID-19. All these types of accountability were seen as potentially aiding the achievement of the main HEI objectives. The following paragraphs present the main findings in relation to the definitions and status quo of each type of accountability, which collectively answer the first research question.

Legal accountability status quo: The main findings on legal accountability define it as the HEI's commitment to laws and regulations. The findings focus on the clarity and the implementation of the HEI laws. The findings identify that the current status of the legal accountability is weak, due to problems in the clarity of the law (such as unclear selection criteria for members of HEI boards and councils). Moreover, the articles in the law require further elaboration. The implementation of the law is selective and depends on personal relationships between the parties. Finally, the laws encourage delegation of power to one person and thereby marginalise other stakeholders, which contributes to the misuse of power and the increase in repression.

Managerial accountability status quo: The findings define managerial accountability in terms of the relationships between internal stakeholders inside the HEI. The findings reveal the status quo from the perspectives of transparency and responsiveness. The evaluation of current HEI managerial accountability regards the following dimensions: financial considerations, performance evaluation, strategy, university services provided, and the power of the students' union. The university, with weak financial position and large debts, has weak transparency in relation to both revenues and expenses. In the status quo of performance evaluation, the evaluation process is cosmetic and ineffective. The results do not reflect employees' level of

performance. There is an absence of committees responsible for performance evaluation and corrective actions. The status quo involves lack of communication with stakeholders regarding updates on strategy, the absence of a marketing strategy for graduate students in the labour market, and the absence of quality management committees to evaluate strategy implementation. The findings indicate that the provision of internet, heating, and health services in HEIs is inadequate, and the HEI neglects the feedback of stakeholders such as students and their parents. The findings also show that the university does not respond in a timely manner – or, in some cases, not at all – to the students’ union’s demands, also reflecting the union’s lack of power.

Academic accountability status quo: The findings define academic accountability as transparency and responsiveness in the relationship between the students and their lecturers (education dimension), as well as in relation to the quality of the scientific research (research dimension). The status quo of the education dimension suggests an absence of academic orientation for new students; a lack of response to students’ suggestions for updates to their programmes’ curricula; difficulty gaining access to the deans’ council decisions, which leaves students unable to participate in the academic decisions; and the use of outdated teaching methods. Regarding the research dimension, the findings suggest a poor strategy for marketing the university’s research; researchers overloaded with teaching, with no time for research; and the absence of teamwork in the research process, owing to the demands of the promotion requirements.

Social accountability status quo: The findings define social accountability as transparency and responsiveness in relation to the students’ parents, who are considered a primary stakeholder in HEIs in Jordan. The status quo here is a lack of involvement by the parents in accountability, despite their enquiries about the quality of services provided to their children in the HEI, the teaching quality, and the value of the money they have invested in their children’s education. The findings indicate that the university marginalises parents’ feedback and enquiries.

Use of ICTs in HEI accountability, the status quo: The findings highlight the importance of ICTs since the COVID-19 lockdown, with ICTs discussed widely. The ICTs in use are the university’s website, email, and social media, all of which influence the university’s accountability practices. ICTs are generally used for informal accountability, which makes the practice difficult to control; consequently, it is not required to be transparent and

responsiveness is not mandatory. Moreover, during COVID-19, the use of online examinations enabled cheating by students.

11.2.2 Main findings in relation to research question 2

The second research question concerns the barriers hindering improvement of accountability in Jordanian HEIs. The answer to this question applies to the second element of the emancipatory approach which identifies the main challenges and barriers that hinder progressive change. The findings in Chapter 8 highlight macro-, meso-, and micro-level barriers. The macro barriers include policies, government, and economics. Meso barriers inhibit the integration of certain social groups. These include cultural barriers that prevent the involvement of students' parents. Micro barriers concern individuals within the university. They include management style, teaching processes, obstacles to union involvement, challenges to scientific research development, and the poor use of ICTs in the promotion of HEI accountability. The barriers are multidimensional, which means that one may create another at another level. Furthermore, one barrier may hinder one or more of the HEI accountability types in Jordan. The main findings on the barriers at each level are described below.

Macro barriers: The contextual barriers to improving HEI accountability are political, governmental, and economic. Political barriers include a weak parliament, lack of control over public institutions, and the wide-ranging bureaucratic system, all of which create obstacles for change. Government barriers include governmental intervention in HEI decisions, such as hiring lecturers, which negatively affects accountability. Other government barriers **include** lack of funding and support for public HEIs. Economic barriers include large debts in the public sector in Jordan, as well as managerial and financial corruption.

Meso barriers: The social group barriers that hinder HEI accountability are cultural factors and the exclusion of students' parents and civil society organisations from the process. The cultural barriers include a fear of accountability, the shame culture for girls, *Wasta*, and the generation gap between academics and students. The lack of responsiveness to parents' feedback and the failure to integrate parents into HEIs accountability are barriers. The absence of connections between the university and civil society organisations interested in educational and economic aspects of HEIs is also an issue.

Micro barriers: The barriers inside the HEIs that hinder accountability include management style; problems with board members, the board of trustees, deans, and department heads; poor

academic-student relationships; weaknesses in the students' unions; poor scientific research; and failure to use ICTs in support of accountability. The study found that the one-man show policy and dictatorial management style that puts power in the hands of one person (or a small groups of managers) are the main micro barriers to accountability. Moreover, lack of responsiveness to students' union demands, the lack of financial resources to support scientific research, the poor use of ICTs in the accountability process, and the absence of accountability are all micro barriers.

11.2.3 Main findings in relation to research question 3

The third question concerns the current attempts to improve accountability practices and recommendations for the future. Recommendations are made for each type of accountability in turn (legal, managerial, academic, social, and use of ICTs), and together they generate a vision of accountability in Jordanian HEIs. This is the third step in the application here of critical theory to HEI accountability. It seeks to identify methods to change the status quo. Chapter 9 provides relevant findings. The following paragraphs present the main findings and recommendations for each type of accountability.

Legal accountability – recommendations: To improve legal accountability in HEIs, clear HEI laws and regulations are needed, with clarifications of different legal cases and articles to reduce selective application and seek to ensure fairness. This requires action by the Jordanian parliament and accounting bureau, as well as an updating of the HEI governance structure and selection criteria for HEI board members and trustees.

Managerial accountability – recommendations: The managerial accountability recommendations relate to five dimensions (financial accountability, performance evaluation, strategy, services, and responsiveness to stakeholders and students' union demands). The recommendation for improving financial accountability is more disclosure of HEI annual reports, with the reports linked to the HEI objectives, and increased funding for capital investments, with these investments [placed under better professional management] increasing the financial resources of the HEI. The recommendations for enhancing performance measurement include the elaboration of the measurement processes before conducting the evaluations, the issuing of an accumulation performance evaluation record for HEI staff, and the development of a quality committee to track evaluations. The recommendations for promoting HEI strategy accountability include involving HEI stakeholders in setting and updating the strategy, establishing a committee to follow it up, and including goals in the strategy. The recommendations for improving the service quality and HEI responsiveness to

different stakeholders are as follows: enhance the human resources department to ensure it follows up the services provided; issue an ethical standard so that stakeholders' enquiries receive responses, without selectivity (avoiding *Wasta*); with regular meetings held with stakeholders. Regarding enhancing the student union's role, the findings highlight that the student voice must be heard in that students must be listened to by the university. There should be continuous pressing communication tools including protest and ICTs can be used, with transparent and fair student union elections.

Academic accountability – recommendations: The recommendations for improving academic accountability concern two dimensions: teaching quality and research quality. To improve teaching quality accountability, students should be more involved in updating their programmes' curricula; younger lecturers with new technology skills should be hired; better orientation should be provided for new students, giving them a comprehensive picture of their duties and rights; and teaching methods should include activities going beyond “spoon feeding”. The recommendations for enhancing scientific research accountability include hiring researchers with small teaching loads (or none at all) and changing the current promotion regulations to encourage team-working in the research process.

Social accountability – recommendations: The findings highlight the importance of involving students' parents in HEI accountability. This could be done by launching an online platform that parents could access with a username and password to stay in contact with the university, as well as establishing a parents' group or council to facilitate communication with the university.

Using ICTs in HEI accountability – recommendations: The COVID-19 lockdown has highlighted the importance of ICTs for HEIs' accountability. To enhance the use of ICTs in the accountability process, training should be provided for HEI staff, laws and regulations concerning ICTs should be updated to better meet the demands of the current situation, and more resources should be allocated.

11.3 Theoretical, methodological, and practical contributions of the study

This study contributes to knowledge on the theoretical, methodological, and practice levels.

11.3.1 Theoretical contributions

The contribution of this study comes from its focus on one of the important sectors in any country, namely higher education. The main theoretical contribution of this study is its

enriching of the literature on accountability in the HEI sector in Jordan from an emancipatory perspective, as it identifies and explores the status quo to highlight the problems and barriers to improvement and presents recommendations for enhancement. Little accountability research in the Arab countries in the Middle East has applied critical theory. However, since the Arab Spring, Jordan has been subject to economic and social pressure for radical change. Therefore, this study's contribution is timely, as HEIs need reform and transition. Moreover, the Gallhofer and Haslam emancipatory approach provides a significant contribution to the accounting literature by investigating accountability from the social perspective. This can contribute to enhancing a progressive HEI accountability in Jordan where there are numerous voices demanding radical change.

The current study contributes to the literature by providing new insights into accountability and delineating an "accountability pyramid" with four sides: one side identifies the main parties in the accountability process (actor, forum, and task); the second side represents the accountability frame (transparency, responsiveness, and objective) and provides a practical contribution in the current study discussed in the following section; the third side is the parties that govern the accountability process (self-accountability, laws and regulations, and forum) and this is investigated in the current study through interviews with stakeholders and analysis of the laws and regulations; and the fourth side is the nature of the actor-forum relationship (formal, informal, and diagonal).

This study tries to define accountability in the HEI sector, as there are varying definitions in the literature. Previous studies have tended to focus on the accountability relationship and neglected to investigate the mechanisms and the issue of responsiveness, preferring to focus instead on transparency. However, this study has investigated both dimensions – transparency and responsiveness – to more fully explore the status quo. Moreover, the study links both dimensions to the main objectives of the HEI sector which are education and research quality and social engagement (accountability-by-objectives), in contrast to studies that use the interests of different stakeholders as the basis for the accountability mechanisms. This study values accountability to HEIs' objectives and criticises problematic crude linking of accountability to stakeholders' needs and demand which may leads to abuses of power and neglect the primary HEIs objectives.

This study describes the status quo of HEI accountability in terms of legal, managerial, academic, and social aspects, as well as considering the use of ICTs to promote accountability.

It also highlights the barriers found at the macro (contextual), meso (social group), and micro (HEI) levels. This analysis of the barriers has provided insights into the complex forces constituting the status quo of HEI accountability, as well as the obstacles to improve it. In addition, the study presents various recommendations for improving the status quo, partly based on the perspectives of various HEI stakeholders. Finally, this study highlights the importance of ICTs for HEI accountability, especially in the context of COVID-19, and presents recommendations for improvement.

11.3.2 Methodological contributions

The main methodological contribution of this research is its empirical study of accountability in HEIs, from the perspectives of stakeholders and with a documentary content analysis in respect of HEI objectives. Further, interviews were conducted with stakeholders at different levels, including students, academics, government decision-makers, employees, managerial staff, and students' parents. This provided insights and detailed information. Students' parents have been neglected in the literature; thus, their practical inclusion in this study is a valuable methodological contribution, highlighting their importance for HEI accountability. This is clear in the Jordanian context, as parents tend to be responsible for their children until they graduate at the age of around 22 years.

The documentary content analysis in this study began with an analysis of the status quo regarding laws and regulations on accountability. It then analysed five years of annual reports from the university chosen as the case study. Finally, it analysed the relevant national strategies for improving the HEI sector in Jordan. This combination is another methodological contribution of this study, as it enabled the research to criticise the status quo of both existing and proposed HEI accountability and to suggest changes to both.

This study provides detailed insights. The data of this study were collected during COVID-19 lockdowns. This required an additional methodological contribution of this study, as the data were collected online using social media platforms and mobile applications, which highlights the importance and challenges of using ICTs in the qualitative data collection process.

This study opens the door for further studies on accountability in this sector and seeks for more improvements to the HEI in Jordan.

11.3.3 Practical contributions

The aim of this study is to enhance the status quo of HEI accountability in Jordan. The laws and regulations that govern the HEIs were analysed to identify their weakness and suggest

ways for enhancing HEI accountability policies. Moreover, while previous studies have investigated HEI accountability in general, the current research focuses on accountability in public higher education. Furthermore, it identifies different types of accountability to provide substantively comprehensive insights into HEI accountability, highlighting precise problems and necessary interventions for improvements.

The current research identifies the HEI stakeholders and their perspectives and seeks practical recommendations for improvement. First, the study highlights the need to change the current HEI laws and regulations to involve different stakeholders and distribute the power between them, rather than keeping power in the hands of a few high-level managers. Second, the study highlights the importance of changing the governance structure in Jordanian HEIs to place students and academic departments at the core. Third, the study highlights that the student-academic relationships must be made more democratic, with fair investigations of students' complaints and attention given to students' suggestions regarding the teaching processes. Fourth, the study highlights the importance of students' parents having a greater role in HEI accountability. Finally, the study recommends the use of ICTs for HEI accountability, with more resources allocated for this purpose to meet the demands of COVID-19. These recommendations are the primary practical contributions of this study.

11.4 Limitations of this research

This section details the limitations and challenges of this study. The first limitation is the nature of the study: this is an interdisciplinary topic that links education, governance, teaching, management, ICTs, and other topics. This pushed the researcher to dig more deeply into the literature to form a comprehensive picture, which was challenging. A similar limitation arose in relation to the ambiguous and contestable notion of "accountability", which necessitated digging deeply into the literature to arrive at a meaning that could be applied to Jordanian HEIs.

The COVID-19 lockdown also affected this research in three ways. First, the interviews were conducted by telephone and via social media, which meant the researcher had no access to the participants' body language and had no eye contact with them, which is usually an important component of an analysis. The second limitation was the lack of access to participants, as the HEIs in Jordan were closed during the data collection period. The third limitation was a lack of time for analysing the data and writing the thesis, as the researcher's children and husband were at home during this period (due to the closure of the schools and the work-from-home

policy), which created a psychological pressure. However, the researcher sought to manage the difficult circumstances and complete the thesis in time to meet the deadline.

The generalisation of this study is another limitation, as this research is limited to one public Jordanian university. However, the study presents an overview of accountability in HEIs in the Jordanian context, as seen through an emancipatory lens, and this could be applied to any HEI accountability projects. In addition, the interviews were conducted in the Arabic language and the documents analysed in the context analysis were written in Arabic. The translation of the quotations was conducted carefully to ensure very good translation into English, which required more time and effort.

The next section discusses recommendations for future research.

11.5 Recommendations and opportunities for future studies

This section presents various recommendations for future researchers.

- More research is needed to gain a deeper understanding of the types of HEI accountability (i.e., legal, managerial, academic, and social) and their characteristics, as seen through a critical lens. Separate studies could be conducted for each type. This would require reviewing more documents and HEI annual reports for deeper content analysis.
- The analysis in this research highlights the importance of the HEI governance structure. Therefore, future research could further investigate the HEI governance structure and its links to accountability in Jordan. Studies could also explore the factors that strengthen the boards of trustees in HEIs in Jordan and the accountability role of the board.
- Research could also focus further on the internal (e.g., students, management, academics) and external (e.g., students' parents, civil society organisations, government) stakeholders who influence HEIs' accountability. This would require studies of their respective power and mechanisms for balancing this power between them.
- ICTs are a key topic in this study due to their importance in the COVID-19 context. There is a need for further research evaluating the role of ICTs in HEI accountability. Moreover, the impact of COVID-19 on HEI accountability (in Jordan and elsewhere) would be another interesting research topic to develop further.
- Further study of the barriers to HEI accountability in Jordan would also be valuable. Further research into macro (contextual), meso (social groups), and micro (internal) barriers is

recommended. This would facilitate greater understanding of the barriers explored in this research, thereby highlighting the problems and identifying ways forward.

- Finally, the impact of the Arab Spring and its revolutionary consequences for HEI accountability in Jordan and other Arab countries would be an interesting topic of study.

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