

## Accountability and Integrity in Managing School Finance: A Study in Secondary Schools under Responsibility Center Status in One of Malaysian Districts

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**Abstract:** This study investigated the relationship between the levels of accountability and integrity of school financial management and the factors that affect levels of accountability and integrity. Selected respondents were among the top and middle management leaders of national high schools. The schools selected were schools under Responsibility Centre status in one of a Malaysian districts which comprised of 97 respondents. The instrument used for this study was questionnaire designed by the researchers based on observations and literature reviews. The reliability of the questionnaire was  $\alpha = 0.96$ . The data were collected and analysed using mean score, Pearson Correlation and Sample t-test which were the main quantitative methods. The results showed very high levels of accountability and integrity among the schools' financial managers in the district. The study revealed a significant relationship between the levels of accountability and integrity in accordance to few factors namely; knowledge in financial management, financial management of the individuality of the school and the school's internal control. Finally, the results indicated that there was no significant difference in the level of accountability and integrity in managing schools' financial sources based on genders. The findings of this study can be used by school principals and the Ministry of Education to improve the efficiency of school financial management, to increase the number of schools that received the Certificate of Excellence Audit and also can help the school managers to lay out the filling course or in-service training (INSET) in schools.

**Keywords:** School Finance, Accountability, Integrity

### INTRODUCTION

The Development Plan for the Education of Malaysia (PPPM) 2013-2025 has stressed the role of school as an organization that is responsible for providing educational services for students with the most goal-oriented to produce high quality students equivalent and comparable to other developed countries (The Ministry of Education, 2013). Therefore, the Government has heavily invested on education so that the quality and educational products meet the needs of changing environment [1].

According to Muhammad Faizal, Norfariza, Saedah and Faisol [2], education sector always gets special attention in the national budget submitted annually. The Malaysian Government has maintained a high level of investment on education since the country achieved her independence in 1957, some 55 years ago in early 1980. Since then, Malaysia has become the country with the highest recorded economic development in East Asia in the gross domestic products for Federal spending on primary and secondary education (Ministry of Education, 2013).

The increase in importance to ensure that Malaysia can continue providing quality education and highly-skilled training to meet the requirements of job

markets. In addition, a large budget is considered necessary to ensure the implementation of the objectives of the Development Plan for Education of Malaysia (PPPM) 2013-2025 to bring Malaysia to the level of "the third top" in the world's best education position within the next 15 years.

According to Shahril @ Charil Marzuki [3], the Government has spent a lot of money in managing and administering the schools. Therefore, this provision should be spent prudently, no waste and used to enhance teaching and learning at schools. This spending shows that the responsibility and accountability of school managers should be higher for accepting provisions of millions of dollars each year. In view of this spending, there is no denying that financial management and school efficiency is very important to ensure that every penny that has been entrusted can be used with optimal and fruition as expected.

According to Odden and Picus [4], the school's financial management is about the distribution and the use of money for the purposes of providing educational services and producing better student achievement. That means that the school managers have to operate the school financial resources efficiently. One of the shifts that have been presented in the Initial Report of

Education Development Plan of Malaysia (PPPM) 2013-2025 is related to the efficient financial management to maximise the returns for every ringgit spent. Efficient financial management can be measured by looking at the audit report; either at the level of very good, good, satisfactory, unsatisfactory or unfavourable.

The Reports of the Secretary General of the Ministry of Education as stated in the Management of Accounting Fund (2012 Edition book), stated that efficient financial management in schools is very important since the schools received various types of provisions and helps from the government. Therefore, the school must ensure that all sources of income are managed efficiently and in compliance with the financial rules so that all financial provisions in schools can be used efficiently and optimally. Without efficient financial management and the provisions of adequate financial assistances, school programs and activities cannot be carried out more effectively.

Generally, the school manager who is responsible for ensuring that financial management is conducted in accordance to the concept of school legality and accountability. However, the manager of a school may conduct devaluation of power which is autonomous to middle management in managing revenues and expenses involving in school finance. The principles of accountability and integrity in financial management should be carried out to ensure that public funds are spent in an efficient and orderly manner, and comply with the laws, procedures and directives in force [5]. Therefore, this study was conducted to find

out the levels of accountability and integrity of school managers and middle managers in schools financial resources worth millions of ringgit. In addition, this study would also like to look at what factors that are related to the accountability and integrity in reference to the factors of knowledge in school financial management, the personality of the individual in handling financial matters of schools and internal control of school system on financial management of the school.

### STATEMENT OF THE PROBLEM

Financial management of a school is one of the most important aspects in managing a school. School financial management involves planning process, implementation, control of assets, and financial resources of the school [5]. The school's financial management and efficiency is very important because the school's financial resources are limited compared to the needs of the growing school. According to Shahril @ Charil Marzuki [3], there are still issues that arise with respect to the financial management of a school such as the provision of insufficient government funds, the management of the ordering and procurement, teachers' attitudes, lack of the financial clerk officers, government central contract problems, less skilled in managing the school finance, and problems of purchase pass on the current year. Therefore, the control over financial management need to be in compliance with the requirements of public accountability, i.e. to prove all the school's financial resources are used for the benefit of schools and in accordance to the laws prescribed.

**Table 1: Audit Report Analysis in one of Malaysian District Secondary Schools 2010-2011**

| Audit Certificate | 2010<br>(number of schools) | 2011<br>(number of schools) |
|-------------------|-----------------------------|-----------------------------|
| Excellent         | 0                           | 1                           |
| Good              | 31                          | 18                          |
| Satisfactory      | 252                         | 265                         |
| Reprimand         | 9                           | 8                           |
| Total             | 292                         | 292                         |

Source: School Audit Division, Melaka (2012)

In refer to Table 1 above, the Analysis of the Audit Reports in one of the Malaysian districts at the secondary schools, there are 292 secondary schools which were audited and 31 of them received Good Audit Certificate, Satisfactory Audit Certificates received 252, and 9 schools got the Reprimand Audit Certificate. Compared to 2011, with the same number of schools audited it showed that one school got an Excellent Audit Certificate, while Good Audit Certificates decreased to 18 schools, 265 schools get Satisfactory Audit Certificate and finally 8 schools received a certificate of reprimand audit. According to the report, there were non-compliance of the Treasury Regulations and Laws involving the School Manager. Significant weaknesses are in terms of control of

receipts and expenditure control. These weaknesses were repeated every year and involved large amounts of money and this is very worrying (Malacca School Audit Division, 2012).

According to the Auditor General as written in a book by Shahril @ Charil Marzuki [3], he summed up that the factors contributing to the weakness of the account management and public finance were the weaknesses on supervision of the management of accounts and financial, less interest among Heads of Department and Controller Officers, lack of knowledge on their tasks and duties, lacks of actions to repair or to overcome weaknesses in which many were not taken into account systematically and continuously

and finally lack of procedures and workflowsthat were not effective, not updated and not followed. According to Ahmad Zaki in Shahril @ Charil Marzuki [3], there were also several other factors that may contribute to the weaknesses in the school financial management, such as the weaknesses of an individual in an organization, the weakness of control system of an organization, and the weaknesses in leadership and surrounding conditions.

There are plenty of previous researches and found that an organization may be performing excellently due to its leadership capacity. According to Hassan, Abu Zaharah Daud Silong and Nazri Muslims [6], in their researches on leadership found that there were lot of previous researches based on the assumption that leadership was the cause to the efficiency of the organization. However, Nik Mustapha [7] considers other factors involved in an organization performances such attitudes, moral, and the skills of staff that may be considered as the contributing factors to the success of an organization in achieving the goals and objectives of the organization. As such, school financial management cannot be placed solely on the responsibilities of the headmaster or the principal, but must be handled along with other officers, called as middle managers, namely, Senior Teacher Assistant 1 (GPK 1), Senior Teacher Assistant Student Affairs (GPK HEM), Senior Teacher Assistant Curriculum (GPK COCOA), Assets Officer and all other teachers involved in the use of financial resources of a school.

Kamal Hassan [8], Mustafar Ali [9] and Zaharah Hassan *et al.* [6] in the study conducted by Jamiah Manap *et al.* state that the country is being hit by the moral and ethical problems seriously that has been reflected by the collapse of the values of civil servants with the existence of white collar crime, social ills, corruption, discrimination, oppression and abuse of power. Therefore, in order to enhance audit and reduce audit qualification due to non-compliance with the financial rules in force, school managers and middle managers who are involved in school financial management, should have knowledge of finance and accounting to ensure that school finance can be well handled and be able to achieve an outstanding audit reports. In addition to in-depth knowledge in the field of school financial management, they also need to have values and strengths of accountability and integrity in themselves. By not having such knowledges, there have been several cases involving the abuses of power and irregularities in the use of public funds.

Accountability and integrity are important values to ensure that the tasks are undertaken to achieve the objectives that have been set in the regulations and guarantee that no wastage are occurred that would affect public resources. In addition, these principles will also ensure that public money is spent in an efficient and orderly manner, and comply with the laws,

procedures and directives that are in force. In the views of the importance of accountability and integrity among school financial managers, then this study was carried out to help and identify factors that can be improved to ensure that school financial management are working properly and yielding returns for the interests of the people and the country.

## RESEARCH QUESTIONS

In order to get an overview on the study, investigation and exploration about the accountability and integrity of school management in managing school finances, some questions were developed among them are:

1. What is the accountability level of the school management in managing school finances?
2. What is the integrity level of the school management in managing school finances?
3. What are the levels of knowledge, personality, and internal control of the school management in handling school financial resources?
4. Is there a significant relationship between the accountability of the management and the level of integrity in managing school money resources?
5. Is the knowledge of school financial management has a significant relationship with the levels of accountability and integrity of the management in managing school money resources?
6. Is personal privacy factors in school management has a significant relationship with the levels of accountability and integrity in the management of managing school money resources?
7. Is the factor of internal control adopted in schools have a significant relationship with the levels of accountability and integrity in managing school money resources?
8. Is there a significant difference between the levels of accountability and integrity in conducting school financial resources by gender?

## RESEARCH HYPOTHESIS

The hypothesis for this study were:

- Ho1 There is no significant relationship between the levels of accountability and the levels of integrity in school financial management in handling money resources of the school.
- Ho2 There is no significant relationship between the knowledge management in school financial management and the levels of accountability and integrity in conducting school financial resources.
- Ho3 There is no significant relationship between personality self-management of school with the levels of accountability and integrity in conducting school financial resources.
- Ho4 There is no significant relationship between the internal control of school management and the levels of accountability and integrity in conducting school financial resources.

Ho5 There is no significant difference in the levels of accountability and integrity of school management in handling financial resources of school by gender.

## METHODOLOGY

The study used quantitative, descriptive and survey research method. Descriptive statistics such as Mean, Standard Division, Correlation, *t*-test, Anova and Multiple Regression were used to analyse and describe the data. The instrument used for this study was a modified questionnaire from Kamaruddin (2013) with a coefficient alpha of 0.964.

From 14 schools under the district, the total population were about 126 people consisting of school

managers and middle managers of the schools who were directly involved with the school financial management. Based on Krejcie dan Morgan as cited by Sekaran [10], the researcher chose 97 respondents to participate in the collection of data through questionnaires. The respondents consisted of 38 male and 59 female and their ages were ranged between 33 and 60 years.

## RESULTS AND DISCUSSION

### Level of Accountabilities

**Research Question 1:** *What is the accountability level of the school management in managing school finances?*

**Tabel 2: Accountability Level of the School Management (*n*=97)**

| No | Items  | 5          | 4        | 3      | 2 | 1 | Min  | SD  |
|----|--|------------|----------|--------|---|---|------|-----|
|    |  | Percentage |          |        |   |   |      |     |
| 1  | By law in the exercise of responsibilities   | 75 (77.3)  | 21(21.6) | 1(1.0) |   |   | 4.76 | .45 |
| 2  | According to the prescribed procedure during any activity involving the financial resources of the school.   | 75(77.3)   | 22(22.7) |        |   |   | 4.77 | .42 |
| 3  | Ensure there is no wastage   | 77(79.4)   | 20(20.6) |        |   |   | 4.79 | .41 |
| 4  | Ensure that tasks are carried out to achieve the objectives set.   | 67(69.1)   | 30(30.9) |        |   |   | 4.69 | .46 |
| 5  | Do not make a deal that could affect the financial resources of the school.  | 72(74.2)   | 21(21.6) | 4(4.1) |   |   | 4.70 | .54 |
| 6  | Principal to be responsible with the power and authority.  | 81(83.5)   | 16(16.5) |        |   |   | 4.84 | .37 |
| 7  | Becoming more responsible with their laws and procedures.  | 72(74.2)   | 25(25.8) |        |   |   | 4.74 | .44 |
| 8  | Play a role in the use of the financial resources of the school.<br>Play a role in the use of the financial resources of the school.   | 51(52.6)   | 46(47.4) |        |   |   | 4.53 | .50 |
| 9  | Managing finances is a process that involves the school principal and the school community in designing, distributing, and using human resources, cash, public property and services in order to achieve organizational goals. | 78(80.4)   | 19(19.6) |        |   |   | 4.80 | .40 |
| 10 | Financial management of the school should receive appropriate attention among school administrators.   | 79(81.4)   | 18(18.6) |        |   |   | 4.81 | .39 |
| 11 | Accountability can ensure public money is used in accordance with the objectives and specific activities systematically and quickly.   | 82(84.5)   | 15(15.5) |        |   |   | 4.85 | .36 |

Overall Mean Scores: 4.75

Based on Table 2 above, it was found that the overall mean score was 4.75. This indicated that the accountability was on a very high level. The findings proved that the school managers had a very high accountability attitudes when managing school financial resources.

### Level of Intergrity

**Research Question2:** *What are the integrity level of the school management in managing school finances?*

**Tabel 3: Level of Intergrity of School Management (n=97)**

| No | Items  | 5            | 4            | 3          | 2          | 1 | Min  | SD  |
|----|--|--------------|--------------|------------|------------|---|------|-----|
|    |  | Percentage   |              |            |            |   |      |     |
| 1  | Always be careful in carrying out the task to be in line with the values outlined by the ministry.   | 74<br>(76.3) | 23<br>(23.7) |            |            |   | 4.76 | .43 |
| 2  | Prioritizing the needs of schools and students than yourself.  | 73<br>(75.3) | 24<br>(24.7) |            |            |   | 4.75 | .43 |
| 3  | Make a report if the services or goods supplied by the supplier with defects and not according to specification.                           | 60<br>(61.9) | 33<br>(34)   | 4<br>(4.1) |            |   | 4.58 | .57 |
| 4  | Believes knowledges in school financial management is crucial in order to implement the principles of integrity in public office.          | 78<br>(80.4) | 18<br>(18.6) | 1<br>(1.0) |            |   | 4.79 | .43 |
| 5  | Agree a contributing factor to the effectiveness of the financial management of the school is the knowledge related to divinity.           | 78<br>(80.4) | 18<br>(18.6) | 1<br>(1.0) |            |   | 4.79 | .43 |
| 6  | Exercise responsibility with a sincere heart even more so when it involves the financial resources of the school.                          | 78<br>(80.4) | 19<br>(19.6) |            |            |   | 4.80 | .40 |
| 7  | Considers the financial resources of the school are the mandate of the government and the people should be dealt with properly.            | 83<br>(85.6) | 14<br>(14.4) |            |            |   | 4.86 | .35 |
| 8  | Did not receive any commissions or bribes from suppliers or from any party during acquisition using the financial resources of the school. | 87<br>(89.7) | 10<br>(10.3) |            |            |   | 4.90 | .31 |
| 9  | Always committed to discharge their duties, maintain morale and avoid any compromise.  | 78<br>(80.4) | 19<br>(19.6) |            |            |   | 4.80 | .40 |
| 10 | Strengthening the integrity requires a long time among individuals, organizations and civil servants.                                      | 51<br>(52.6) | 39<br>(40.2) | 6<br>(6.2) | 1<br>(1.0) |   | 4.44 | .66 |

Overall Mean Scores: 4.75

Based on Table 3 above, it was found that the highest mean score was 4.90 for item 8, followed by 4.86 for item 7. While the two lower mean scores was 4.75 for item 2 and 4.58 for item 3. The overall mean score was 4.75 which indicated that the intergrity level was on a very high level. The findings of this study had proven that the school management had a very high intergrity level in managing the school financial resources.

#### **Levels of Knowledge, Personality, and Internal Control in handling School Financial Resources**

*Research Question 3: What are the levels of knowledge, personality, and internal control of the school management in handling school financial resources?*

**Table 4: Levels of Knowledge, Personality, and Internal Control in handling School Financial Resources (n=97)**

| Independent Variables | Overall Mean Scores | Standard Division | Level of Mean Values |
|-----------------------|---------------------|-------------------|----------------------|
| Knowledge             | 4.36                | 0.61              | High                 |
| Personality           | 4.72                | 0.45              | Very High            |
| Internal control      | 4.41                | 0.57              | High                 |

Based on Table 4 above, it was found that the overall means score for the variable of "knowledge" was 4.36 at the standard deviation of 0.61 which indicated that the knowledge of the management in handling school finance at a high level. The results of

the study also found that the school management had a very high personality in managing school finance since the overall means score was at 4.72 at the standard deviation of 0.45. For the "Independent variables" in school internal control, it was found that it was at a high



level. The results of the study proved that the management of the school implemented tough internal school control in handling school financial resources.

### The Relationship of Accountability and Integrity

**Research Question 4:** *Is there a significant relationship between the accountability levels and the integrity level of the management in conducting school money resources?*

*Ho1: There was no significant relationship between the level of accountability and the level of integrity.*

In finding the relationship between the levels on accountability and integrity of school management in handling school financial resources, the researchers decided to use the Pearson's Correlation analysis. This

method was also used for testing whether or not the level of accountability gave impacts on the level of integrity.

Table 5 above indicates that there is a relationship between accountability and integrity. The outputs in the table below indicates that there is a significant relationship between the accountability and integrity where the values of  $r=0.61$  with the value of  $p<0.05$ . Having a significant relationship indicates that if level of accountability increases it means that the level of integrity is also higher in handling school financial resources. The value of correlation coefficient at 0.61, indicates that the relationship between the two variables are strong (Davies, 1971). This also indicates the hypothesis that there is no significant correlation between the levels of accountability and the level of integrity (Ho1) can be refused.

**Table 5: The Correlation between the Level of Accountability and the Level of Integrity of School Management in Handling School Financial Resources (n=97).**

|                | Analysis         | Integrity |
|----------------|------------------|-----------|
| Accountability | Kolerasi Pearson | .610**    |
|                | Sig. (2-tailed)  | .000      |

\*\*. The Correlation is the Significant at the level of 0.01 (2-tailed).

### The Relationship between the Knowledge and the Accountability and Integrity

**Research Question 5:** *Does the knowledge in school financial management have a significant relationship with the levels of accountability and integrity in conducting school financial resources?*

*Ho2: There is no significant relationship between the knowledge of school management in managing school finance and the levels of accountability and integrity handling school financial resources.*

The Pearson Correlation Test was used to prove the second nol hypothesis. This method was used to find out whether or not the level of knowledge in financial management will give impacts on the levels accountability and integrity.

Based on Table 6, the tests between the variables of knowledge and accountability indicated that there is a slightly significant correlation between the knowledge in managing finance and the level of accountability at the value of ( $r=0.46$ ,  $p<0.05$ ). While the tests between the variables of knowledge and the level of integrity was at  $r=0.53$  with the value of  $p<0.05$ . This indicated that there are significant relationship between the levels of knowledge in financial management with the level of integrity. Having significant relationships between the variables indicates that the higher the knowledge in handling school financial management, the higher the levels of accountability and integrity it will be. Hence, it proves that the second Nol Hypothesis (Ho2) can also be refused.

**Table 6: The Correlation between the Knowledge and the Levels of Accountability and Integrity in Managing Schools (n=97)**

|                | Analysis              | Knowledge |
|----------------|-----------------------|-----------|
| Accountability | Pearson's Correlation | .456**    |
|                | Sig. (2-tailed)       | .000      |
| Integrity      | Pearson's Correlation | .534**    |
|                | Sig. (2 tailed)       | .000      |

\*\*. Correlation is Significant at the level of 0.01 (2 tailed)

### The Relationship of Personal Integrity and Accountability and Integrity

**Research Question 6:** *Does personality factor from school management have significant correlation with*

*the levels of accountability and integrity of management in handling school financial resources?*

*Ho3: There is no significant relationship between the personality of school management and the levels of*

*their accountability and integrity in handling school financial resources.*

The Pearson's Correlation Test was also used in testing the third Nol Hypothesis. Based on the Table 6, the tests on variables of the accountability and personality was at  $r=0.45$  with the value of  $p<0.05$ . Whereas the tests between the variables of accountability and integrity was at  $r=0.39$  with the value of  $p<0.05$ . This indicates that there are significant relationship between the integrity of school financial management and the levels of accountability and integrity. Having this significant relationship indicates

that the higher the integrity of school financial management the higher their levels of accountability and integrity it will be in handling school financial resources. This means that the statement of the third nol hypothesis (Ho3) can be refused.

The value of correlation coefficient of 0.45 indicates that the relationship between the variables of accountability and integrity in managing the school is at the slightly strong correlation. The values of correlation coefficient of 0.39 indicates that there is the slight correlation between the variable of integrity and personality of school management.

**Table 7: The Correlation between the Personality and the Levels of Accountability and Integrity of School Management (n=97)**

|                | Analysis              | Personality |
|----------------|-----------------------|-------------|
| Accountability | Pearson's Correlation | .451**      |
|                | Sig. (2-tailed)       | .000        |
| Integrity      | Pearson's Correlation | .391**      |
|                | Sig. (2-tailed)       | .000        |

\*\* Correlation is significant at the level of 0.01 (2-tailed)

#### **The Relationship between the Internal Control and Accountability and Integrity**

**Research Question 7:** *Is the internal control implemented at a school has significant correlation with the levels of accountability and integrity of management in handling school financial resources?*

*Ho4: There is no significant relationship between the internal control of a school and their levels of accountability and integrity in handling school financial resources?*

Based on Table 8, the results of the test between the variables of accountability and internal control was at  $r=0.21$  with the value of  $p<0.05$ . Whereas, the results between the variable of integrity and internal control was at  $r=0.30$  with the value of  $p<0.05$ . This indicates that there are significant relationship between the internal control of school management and the levels of accountability and integrity. Having such significant relationship indicates that the higher the internal control of school management, the higher the levels of their accountability and integrity in handling school finances. This indicates that the statement in the fourth nol hypothesis (Ho4) can be refused.

**Table 8: The Correlation between the Internal Control and the Levels of Accountability and Integrity in School Management (n=97).**

|                | Analysis              | Internal Control |
|----------------|-----------------------|------------------|
| Accountability | Pearson's Correlation | .213*            |
|                | Sig. (2-tailed)       | .036             |
| Integrity      | Pearson's Correlation | .303**           |
|                | Sig. (2-tailed)       | .003             |

\*\* Correlation is significant at the level of 0.01 (2-tailed)

\* Correlation is significant at the level of 0.05 (2-tailed).

The value of correlation coefficient of 0.213 of the above table indicates that the relationship between the variables of accountability and internal school control is low and weak. The value of correlation coefficient of 0.303 indicates that the relationship between the variables of integrity and internal control of school management is at the level of moderate.

#### **The Differences of the Levels of Accountability and Integrity based on Genders.**

**Research Questions 8:** *Is there significant differences between the level of accountability and integrity in handling school financial resources based on genders?*

*H05: There are no significant differences at the levels of accountability and integrity of school management in handling school financial resources based in genders.*

The researchers utilized the group independent t-test for testing the fifth hypothesis, that there was significant differences at the levels of accountability and

integrity of school management in handling school

financial resources based on genders.

**Table 9: The differences on the Levels of Accountability and Integrity based on genders (n=97).**

|                | <i>n</i> | <i>Mean</i> | <i>SD</i> | <i>t</i> | <i>P Sig.(2-tailed)</i> |
|----------------|----------|-------------|-----------|----------|-------------------------|
| Accountability |          |             |           |          |                         |
| Male           | 38       | 4.3684      | 0.63335   | 0.676    | 0.500                   |
| Female         | 59       | 4.2881      | 0.52689   |          |                         |
| Integrity      |          |             |           |          |                         |
| Male           | 38       | 4.1842      | 0.69185   | 0.349    | 0.728                   |
| Female         | 59       | 4.1356      | 0.65542   |          |                         |

\* Significant at the level of  $p < 0.05$ 

Based on Table 9, to find out if there are significant differences on the levels of accountability and integrity based on genders, the results of study indicate the means score for accountability for male was ( $M = 4.37$ ,  $S.P = .63$ ) whereas the accountability for female was at ( $M = 4.29$ ,  $S.P = .53$ ),  $t(95, p = 0.500) = 0.676$ , therefore the  $p > 0.05$  was not significant. For finding whether there was a significant difference on the level of integrity among the female, the results of study indicated that the means score for integrity for female was ( $M = 4.18$ ,  $S.P = .69$ ) whereas the integrity for female was ( $M = 4.14$ ,  $S.P = .66$ ) where the  $t$  value was ( $95, p = 0.728$ ) = 0.349, therefore the level of  $p > 0.05$  was not significant. The  $t$  test in this study failed to refuse the fifth null hypothesis ( $H_0$ ). The findings of this study clarify that there were no significant differences on the level of accountability and integrity in managing school financial resources based on genders.

## CONCLUSION

From the study conducted by the researchers, the researchers had found that the levels of accountability and integrity of school management in a district in Malaysia is very high. The study also found that there were strong significant relationship between the accountability and integrity. The non-standard variable for this study are the levels of accountability and integrity among the school management in the district. Meanwhile, the study also found that there were no significant differences between the levels of accountability between the male and female school managers. This indicates that gender does not influence the levels of accountability and integrity in managing school finances.

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