FISCAL TRANSPARENCY, MANAGERIAL ACCOUNTABILITY, ORGANIZATIONAL COMMITMENT AND PERFORMANCE OF SCHOOL ADMINISTRATORS

Noemie Roxan C. Fulgencio[1] and Denis A. Tan[2]

[1]Banisilan National High School, Poblacion 1, Banisilan, Cotabato, 9416 Philippines
[2]Central Mindanao University, University Town, Musuan, Bukidnon, 8710 Philippines

Abstract

The study was conducted to find the best fitting model of interrelationships among fiscal transparency, managerial accountability and organizational commitment and their causal relationships towards administrators' performance. The study was conducted in Department of Education, Cotabato Division. Public elementary and secondary school administrators involving principals, head teachers and teachers in-charge was utilized as respondents of the study. It was revealed that a significant relationship exists between administrators' performance, fiscal transparency, managerial accountability and organizational commitment. An increase of fiscal transparency, managerial accountability and organizational commitment leads to an improved administrators' performance. The variables that best predict administrators' performance are fiscal transparency in terms of planning, implementation, review and approval, monitoring and evaluation, and communication, accountability in terms of professionalism and commitment in terms of affective commitment. The fiscal transparency and managerial accountability with direct affect to public school administrators' performance was found to be the best fit model. Fiscal transparency in terms of review and approval, implementation, monitoring and evaluation and managerial accountability in terms of ethics, integrity and professionalism were the variables reflected in the model. Moreover, interrelationship between fiscal transparency and managerial accountability are also revealed.

Key Words: Fiscal transparency, Managerial accountability, Organizational commitment, Administrators' performance

Introduction

Basic education occupies an important position in the Philippine educational system. It is aimed at providing functional education to the youths, preparing them for a successful or useful living within the society and for higher education. To achieve these objectives, education in the country needs effective management and good leadership at the institutional level. The administrator provides the formal leadership and such leadership behavior determines the extent to which both teachers and students view the school as a desirable place for teaching and learning. Thus, the secondary school system can achieve its goals and objectives through efficient and effective leadership.

The demand for transparency from the government institutions, including the Department of Education, has been recently gaining tremendous push by some prominent institutions. Transparency should extend further, to include new performance measures such as student learning and student success in the labor market. Measuring these important outcomes can also help to ensure that we are rewarding campuses that produce credentials with labor market value, not just those that crank out more diplomas. Additionally, in this cost-conscious era, higher education systems need to be increasingly transparent about costs and efficiency. For all these performance measures, states should endeavor to go beyond simple reporting to document how their postsecondary results compare with past performance, state goals, and top-performing states and the nation as a whole (Bauhr & Grimes, 2012). Superintendents and principals are demanded excessively for accountability in terms of students achievements. Leadership is one of the most important factors for this aspect (Reeves, 2016). Another useful and related concept about administrators' performance is commitment. Commitments enable employees to work hard to achieve the goals of every organization. The desire of the employees to stay in the organization for a long time, acceptance of organizations goals and objectives depicts commitment (Sutanto, 1999).

However, few studies have addressed whether principals impact school performance and, if they do, which principal characteristics determine principals' effectiveness. Thus, the researcher decided to conduct the study to determine the model that best fits school administrators' performance.

Review of Literature

Fiscal Transparency

As stated in the International Monetary Fund Manual (2007), the completeness, precision, consistency, suitability, and significance of public reporting of public reporting is crucial for fiscal management. The accurate picture of government ficances will be ensured for making financial decisions. These includes the welfare and charges of policy changes and potential risks to public finances. Moreover, an distinct differentiation of roles within th government is also indispensible for transparency. Clear definition of the allocation of tax powers, powers to borrow or incurred debt is necessary at the broadest level between the different government levels. Similar government structures also need clear principles about allocation of revenues and financing powers bases on what is stated on constitutional laws (IMF, 2007).

The idea about transparency is often posited as a trademark of transparency and always upright but it was rarely explained why it is so. But, the reason seems clear. The Public are entitled to have knowledge on how the representatives govern in a democratic society. As what former Philippines president Aquino said in his budget message in 2011, adequate and comprehensible data is useful in holding government and its officials responsible on how public funds are used especially if data are accessible within to the public. It is the obligation of the government that information are easily available to their citizens. The high level principles for Fiscal Transparency of the Global Initiative for Fiscal Transparency (GIFT) assert everyone has the right to seek, receive and impart information of fiscal policies (GIFT, 2012).

In 2005, Baldrich claimed that the accountability in the public sector is the trademark of fiscal transparency. He disclosed that fiscal transparency defines the scope and responsibilities of the government in a clear manner, making available the fiscal information for the population, openly preparing and executing the budget, and assuring the integrity of fiscal procedures.

According to Shende and Bennet (2004) transparency, accountability and equality are three essential elements of democracy. Through transparency, stakeholders can see the structure of the government, its policy intentions and fiscal projections, and accounts in the past periods.

Fiscal transparency is the relevant, timely, accessible and accurate disclosure of information on actions, rules, plans and processes. It is the openness about government structure and functions, fiscal policy intentions, public sector accounts and projections. Their ideas of transparency conformed to the International Monetary Fund (IMF) Code of Fiscal Transparency (IMF, 1999, revised 2007) which were translated into four areas of good practices: 1) clarity of roles and responsibility; 2) open budget process; 3) public availability of information; and 4) assurances with regards to integrity of information, including requirement for external scrutiny (Kopits and Craig, 1998). In 2002, Alt et. al stressed that commitment to non-abitrary language, the opportunity for independent confirmations and the skills to gain more information in less documents are the most important features of fiscal transparency.

Bisschoff (2007) defines school financial management as a process of ensuring that the school governing body and the school management team plan, organize, delegate and control on the funds of the school to achieve its goals. School's financial management is imperative because it enables the school to achieve effective education properly. Fiscal management in schools is one of the schools performance indicators which is also related to schools financial aspects for effective education (Joubert and Bray, 2007).

One of the functions of the school principal as stipulated in Chapter 1, Section 7 of the Republic Act 9155 or the Governance of Basic Education Act of 2001 is administering and managing all personnel, physical and fiscal resources of the school. Another is establishing school and community networks and encouraging the participation of teachers organization, non-academic personnel of public schools, and parents-teachers community associations as stipulated in DECS Order No. 17 of 1997.

Managerial Accountability

Strengthening of policies, laws, rules, regulations, processes, procedures, systems, human resources, and organizational structures are the goals of public sector which will in turn improve practice, behavior and outputs of employees in their workplace. The way the public servants interact with the public are entrusted to the public sector and is appreciated aside from the quality, quantity and timeliness of goods and services they provide. However, institutional arrangements, laws, rules, regulations and codes of conduct under which the public servant work greatly influence the behavior of the public servants (Kauzya, 2015).

Organizational Commitment

Slack (2010) defined organizational commitment as level of attachment an employee fells towards the organization he/she belongs. It can be about the readiness to adopt organizational values and goals, degree to which employee fulfill his/her duties and responsibilities or may be employees behavior in the workplace.Every organization tries to develop commitment in their employees to foster persistence in doing their work which in effect could achieve stability and reduce costly turnover. As believed, employees who exhibits commitment will be more likely to work harder to work beyond the organizations expectations to achieve organizations objectives. (Herscovitch et.al, 2002). However, commitments' impact on performance remains unclear. In the research conducted by Meyer & Allen (1997), three component model of commitment established commitment with three characteristics which are desire, obligation and cost.

In the study by Meyer et. al (2002), it was found out that employees with high level of affective commitment stay in the organization because they wanted to, those with high level f normative commitment stay because it is necessary, and those with high level of continuance commitment stay because they have to do so. Research consistently show that those who want to stay tend to perform better that those who do not. Those who feel obliged also tent to work better that those who do not. Lastly, employees who stay to avoid losing something important often hae little desire to do anything more than what is required to stay in their positions. This means that nt all commitments are the same.

Meyer and Herscovitch (2001) stated that even though there is an increase attention given to commitment in one's workplace, there is still confusion of what really commitment is. There are contradictions in how commitment is really defense. However, commitment remains an aspect of management strategies together with the organizations goals and objectives. Organizational commitment are guaranteed in helping achieving organizational goals. Understanding employees behavior and personalities is a win-win situation for both employer and employees.

Performance of School Administrators

In 1995, Stoner et. al defined manager as someone who works with, work through and directs other people by planning out activities that could help achieve the goals of the organization While Mallorca (2005) stressed out that the manager is someone who develop managerial competencies which is causally related to effective performance. It also deals with employee behaviors in doing their job.

Performance is the outcome of an activity. Managerial performance is measure by its efficiency and affectivity in achieving organizational goals and objectives (Wheelen and Hunger, 2000) and how resources are utilized to satisfy the needs of the customers (Jones and George, 2006). Further, these managers/administrators are concerned with the organizational performance which is the accumulated end results of all the organization's work processes and activities (Robbins et. al, 2006).

At the end of every academic year, there is a need to evaluate the performance of administrators' performance. They are evaluated of the degree or level of how their performance their roles and responsibilities as administrators. Performance evaluation system is very necessary. This system recognizes the complexity of the roles and responsibilities of the administrators. However, for evaluation system to be more meaningful it requires timelines and feedback.

Methodology

The study was conducted from public schools in the North Cotabato Division both elementary and secondary. Cotabato, formerly but colloquially known as North Cotabato is a landlocked province in the Philippines located in region XII in Mindanao. This study utilized causal comparative design in finding the relationship between the independent variables and dependent variables. This study sought to identify associations among dependent and independent variables. This attempted to determine the cause or consequences of differences that already exist between or among respondents. Interview method was utilized to validate responses of the respondents. The respondents of the study were the elementary and secondary school administrators involving principals, head teachers and teachers In-charge employed in Department of Education, Cotabato Division. Sample respondents was taken randomly from three (3) congressional districts with 17 municipalities in the Province of North Cotabato. Namely, Municipality of Alamada, Aleosan, Antipas, Arakan, Banisilan, Carmen, Libungan, Pigcawayan, Midsayap, Pikit, Kabacan, Matalam, Magpet, Mlang Makilala, President Roxas and Tulunan. The researcher adapted Fiscal Transparency survey, professionalism scale, Personal Ethics Assessment, Perceived Leader Integrity Scale, commitment survey and School Administrator Performance Evaluation System to gather the data on fiscal transparency, managerial accountability organizational commitment and performance.

Descriptive statistics such as mean and the standard deviation was used to determine the level of performance, transparency, accountability and commitment of school administrators. Correlation was used to determine if a significant relationship exists between variables. Regression analysis was used to determine the variable that best predicts administrators' performance and statistical software was utilized to determine the structural model that best fits administrators' performance. Structural Equation Modeling (SEM) was used to find the best fit model.

The standard indices of fit measure of structural model was examined using the following indices: CMIN/DF (Chi square/degrees of freedom)<2.00, RMSEA –(Root Means Square Error of Approximations)<.05, TLI (Tucker Lewis Index)>.95, GFI (Goodness of fit Index)>.95, CFI (Comparative Fit Index) >.95and NFI (Normed Fit Index)>.95.

Findings

Regression Analysis Showing the extent of Influence of Predictor Variables on Administrators' Performance

Multiple regressions generally allow this study to model, explain and examine the influence of the multiple independent or multiple predictor variables to the dependent variable. Predictor variables included in the investigation are fiscal transparency in terms of planning, review and approval, implementation, monitoring and evaluation and communication on how funds are used, managerial accountability in terms of professionalism, integrity and ethics.

Table 1 presents the regression model of the study, estimating the impact of various stimulation influences upon a single dependent variable. The data revealed that administrators' performance was affected by planning $\beta = .320$, implementation $\beta = .142$, review and approval $\beta = .156$, monitoring and evaluation $\beta = .092$, communicating on how funds are used $\beta = .093$ and professionalism $\beta = .240$.

Table 1. Regression analysis showing the extent of influence of ………….. predictor variables on administrators' performance

Indicators	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
(Constant)	.153	.133		1.154	.249
Planning	.320	.035	.301	9.059	.000**
Implementation	.142	.033	.147	4.317	.000**
Review and Approval	.156	.034	.158	4.588	.000**
Monitoring and evaluation	.092	.035	.094	2.631	.009**
Communicating	.093	.037	.095	2.516	.012*
Professionalism	.234	.021	.291	10.879	.000**
R = .846	R^2 = .715	F= 213.50		Sig=000**	

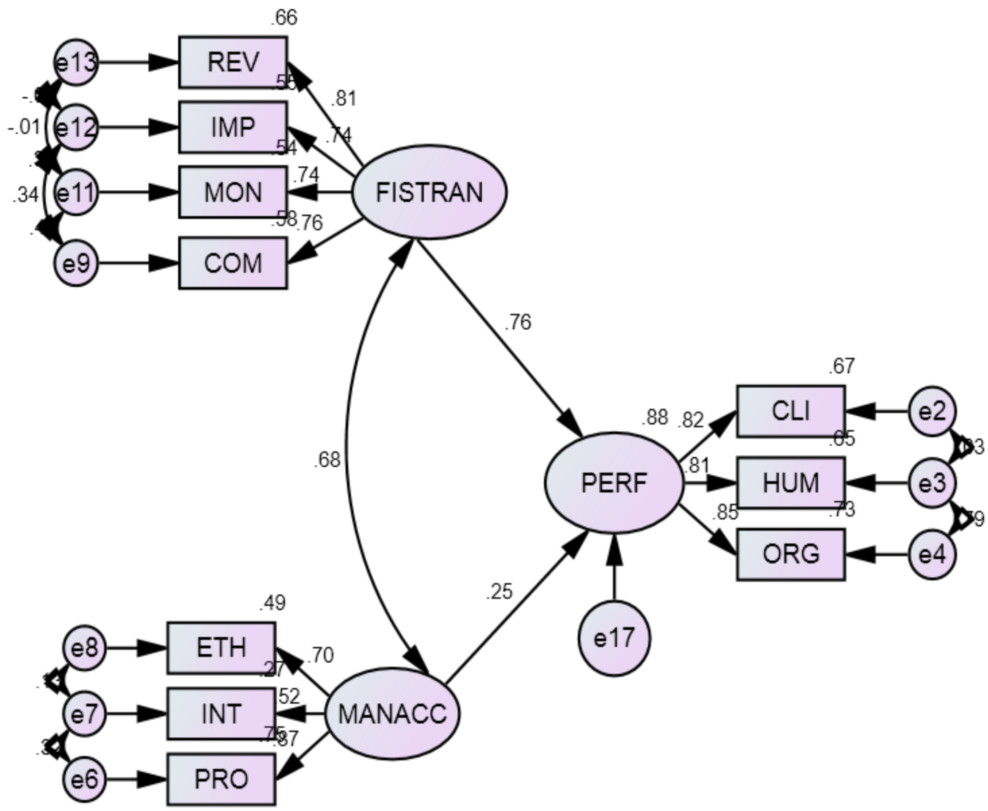
The R^2, the measure of total variation of the dependent variables consist of 71.5% which reflect the amount of variance explained by fiscal transparency, managerial accountability and organizational commitment while 28.5% of the variance can be credited to other factor variable apart from regression model.

For foregoing analysis, however, the equation useful in predicting public administrators' performance (Y') as indicated by F-value =213.50 with its corresponding probability value p=.000 is significant at p<.01 level. This model is illustrated:

$Y' = .153 + .320X_1 + .142X_2 + .156X_3 + .092X_4 + .093X_5 + .240X_6$. Where.153 is constant; X_1 is planning; X_2 is implementation; X_3 is review and approval; X_4 is monitoring and evaluation; X_5 is communication; and X_6 is professionalism.

Thus, the null hypothesis that there is no variable singly or in combination best predicts administrators' performance is rejected.

The Model depicts a network of causal relationship of the following: Fiscal transparency (FISTRAN) which is measured by monitoring and evaluation (MON), implementation (IMP), review and approval (REV), communication (COM) and Accountability (MANACC) which is measured by ethics (ETH), Integrity (INT) and professionalism (PRO) towards performance (PERF) which is measured by school climate (CLI), human resource development (HUM) and organizational management (ORGCOM)). This is illustrated in figure 2.



Legend:			
PERF	Administrators' performance	MON	Monitoring and Evaluation
CLI	School Climate	COM	Communication
HUM	Human Resource Leadership	MANACC	Accountability
ORG	Organizational management	ETH	Ethics
FISTRAN	Fiscal Transparency	INT	Integrity
REV	Review and Approval	PRO	Professionalism
IMP	Implementation		

Figure 1. A structural model of fiscal transparency and managerial accountability on administrators' performance

ISSN: 2278-4012, Volume:10, Issue:2,April 2021

The standardized estimates of direct, indirect and total effects of relationship among fiscal transparency and managerial accountability in relation to administrators performance is portrayed in table 37. The fiscal transparency has the highest direct effect of .76 on administrators' performance and the variable to have the least measures in this model is managerial accountability with direct effect of .25

Table 2. Standardized direct, Indirect and total effect on administrators' performance in structural model

LATENT VARIABLES	DIRECT EFFECT	INDIRECT EFFECT	TOTAL EFFECT
Fiscal Transparency	.76	.00	.76
Managerial Accountability	.25	.00	.25

Consequently, 76% of the variation is accounted from fiscal transparency (FISTRAN) which is measured by monitoring and evaluation (MON), implementation (IMP), review and approval (REV), communication (COM). The 25% of the variation is accounted from accountability (MANACC) which is measured by ethics (ETH), Integrity (INT) and professionalism (PRO).

The effects of latent variables and the effect between measured and latent variables were estimated to produce regression weights as depicted in table 38. The result showed that managerial accountability (MANACC) and fiscal transparency (FISTRAN) significantly affect performance with corresponding beta weights .245 and .756.

Fiscal transparency (FISTRAN) was significantly affected by monitoring and evaluation (MON) with beta weights β=.737, implementation (IMP) with beta weights β=.742 and review and approval (REV) with beta weights β=.810. Also, Managerial accountability (MANACC) was significantly affected by ethics (ETH) with beta weights β=.701 and Integrity (INT) with beta weights β=.516.

Table 3. Standardized regression weights in structural model 5

VARIABLES			Estimate	S.E.	C.R	Beta	P Value
PERF	<---	FISTRAN	.978	.086	11.314	.756	***
PERF	<---	MANACC	.234	.056	4.192	.245	***
CLI	<---	PERF	.923	.040	22.993	.817	***
HUM	<---	PERF	.934	.020	47.545	.806	***
ORG	<---	PERF	1.000			.854	
PRO	<---	MANACC	1.000			.865	
INT	<---	MANACC	.719	.066	10.968	.516	***
ETH	<---	MANACC	.672	.045	14.788	.701	***
COM	<---	FISTRAN	1.000			.760	
MON	<---	FISTRAN	.967	.044	21.970	.737	***
IMP	<---	FISTRAN	.993	.048	20.616	.742	***
REV	<---	FISTRAN	1.060	.057	18.549	.810	***

As displayed in table 4, the standard indices of fit measure of structural model 5 was examined using the following indices: CMIN/DF (Chi square/degrees of freedom), RMSEA – (Root Means Square Error of Approximations), TLI (Tucker Lewis Index), GFI (Goodness of fit Index), CFI (Comparative Fit Index) and NFI (Normed Fit Index). The criterion for each index that indicates a good fit is shown in table 39.

The criterion for each index that indicates a good fit is shown in table 43. The result indicated a good fit of the model to the data as reflected by CMIN/DF= .1.068. On the other hand other indices like NFI =.994, TLI=.999, CFI=1.000, GFI=.992, and RMSEA=.011 and p value=.378 and it did meet the criteria for good fit in relation to the data.

Table 4. Goodness-of-Fit indices of administrators' performance in structural model 5

STANDARD INDEX	CRITERION VALUE	MODEL 1 FIT VALUE
CMIN/DF	<2.00	1.068
P-value	>.05	.373
NFI	>.95	.994
TLI	>.95	.999
CFI	>.95	1.000
GFI	>.95	.992
RMSEA	<.05	.011

Legend:
CMIN/DF- Chi Square Minimum/Degrees of Freedom CFI – Comparative Fit Index
TLI – Tucker Lewes Index GFI – Goodness of Fit Index
RMSEA – Root Mean Square Error of approximation NFI – Normed Fit Index

Since there exist a best fit model for administrators' performance, the null hypothesis which states that there is no best model that fits administrators' performance is rejected.

The fiscal transparency in terms of review and approval, implementation, monitoring and evaluation and managerial accountability in terms of ethics, integrity and professionalism with a direct effect with administrators' performance is found to be the best fit model.

The fiscal transparency in terms of review and approval, implementation, monitoring and evaluation and managerial accountability in terms of ethics, integrity and professionalism with a direct effect with administrators' performance is found to be the best fit model.

Summary and Discussion of the Findings of the Hypothesized Structural Models

In terms of the research question related to the model that best represents the variable that predict administrators' performance, the original proposed model outlined in figure 1 needed some modification in order to fit the data. There were five structural model presented in the study. The summary of the findings of the goodness of fit measures of these five structural models is presented in table 40.

Table 5. Summary of Goodness-of-Fit Indices of the Five Models

Model	CMIN/DF	P-value	NFI	TLI	CFI	GFI	RMSEA
1	8.699	.000	.882	.870	.894	.829	.113
2	11.056	.000	.902	.879	.910	.867	.129
3	10.643	.000	.893	.876	.901	.830	.127
4	10.961	.000	.889	.872	.898	.825	.129
5	1.068	.373	.994	.999	1.000	.992	.011
Standard Values	0<CMIN/DF<2	>.05	>.95	>.95	>.95	>.95	<.05

In identifying the best fitting model, all the indices included must consistently fall within acceptable ranges. Chi square/degrees of freedom should be between 0 and 2, with its corresponding p value greater or equal to 0.05. Root mean square error approximation value must be less than .05. The other indices such as Tucker Lewis Index, comparative index and goodness of fit Index must be all greater than .095. Its corresponding probability value must be greater than .05.

The best fit model considers fiscal transparency and managerial accountability to have a direct effect with administrators' performance and considered to be dependent with each other. However, some measured variable were deleted such as planning, instructional leadership and communication and community relations. The chi square/ degree of freedom is .1.068, p value=.373, NFI= .994, TLI=.999, CFI= 1.000, GFI= .992 and RMSEA= .011 satisfy all the required criteria.

Conclusion

After examining the different interest, the researcher underscores several dimensions that relate to administrators' performance.

Public school administrators are transparent with great extent in all five indicators of fiscal transparency. They are largely transparent in terms of planning, budget review and approval, budget implementation, monitoring and evaluation and communicating on how funds are used.

Public school administrators' level of accountability in terms of professionalism is high, in terms of integrity is high and in terms of ethics is also high. Generally, the level of public school administrators' level of managerial accountability is high.

Public school administrators' level of commitment is high in terms affective, continuance and normative commitment. They are highly committed with the organization they belong.

Public school administrators' level of performance in terms of instructional leadership, school climate, human resource leadership, and organizational management and community and community relations is very satisfactory. They demonstrate behavior highly consistent with legal, ethical, and professional standards, and/or engaging in continuous professional development, and/or contributing to the profession.

There is a significant relationship between administrators' performance, fiscal transparency, managerial accountability and organizational commitment. An increase of fiscal transparency, managerial accountability and organizational commitment leads to an improved administrators' performance.

The variables that best predict administrators' performance are fiscal transparency in terms of planning, implementation, review and approval, monitoring and evaluation, and communication and accountability in terms of professionalism.

The fiscal transparency in terms of review and approval, implementation, monitoring and evaluation and managerial accountability in terms of ethics, integrity and professionalism with a direct effect with administrators' performance is found to be the best fit model. Hence, administrators' performance can be best anchored on fiscal transparency as supported by the four subconstruct namely: review and approval, implementation, monitoring and evaluation and managerial accountability reinforced by the three subconstruct namely: ethics, integrity and professionalism

Suggestions and Recommendation

To improve the level of transparency of school administrators, they may consider timeliness and full disclosure of financial matters in school. Updated transparency board should be provided and to be placed in areas accessible to the public. To improve transparency in communicating how funds are used, public school administrators should provide a hard copy of the reports to teachers and other stakeholders. Moreover, School Governance and Operational Division (SGOD) must closely monitor budget implementation by sending field monitoring team to different schools.

Public Accountability and Values Enhancement seminar (PAVES) may be conducted every year to foster accountability within teams and throughout the organization. It is also suggested that professionalism, ethics and integrity be incorporated in crafting trainings for administrators.

School administrators may be required by the division office to renew their statement of commitment every year. There may be self and peer evaluation of the fulfillment of administrators' commitment.

Sustainable coaching and mentoring programs may be provided by School Governance and Operational Division (SGOD) to the public school administrators. Also, they may capacitate SPT's and SGC's through capability and team building activities, trainings and professional development programs. Administrators may be guided and are well equipped with the competencies and core skills they must possess and aim for outstanding performance.

Division Planning Team may design and implement programs and activities that would empower, develop and strengthen accountability and transparency among public school administrators. Workshops and seminars may be provided especially in areas of procurement and bookkeeping, fundraising techniques and project initiatives. It is also suggested that there may be a smooth delivery of funds and transparency in transferring funds from one level to another.

Researchers may include development of commitment questionnaire that is within the Philippine context and similar study may be conducted however Fiscal Transparency and Managerial Accountability of administrators to be rated by teachers and other stakeholders.

References

Baldrich, J. (2005). Fiscal transparency and economic performance. Retrieved from https://www.researchgate.net/publication/228954922_Fiscal_Transparency_and_economic_performance

Bauhr, M. & Grimes, M. (2012). What is government transparency?. New measures and relevance for quality of government. University of Gothenburg.

Bazerman, M. and M. R. Banaji (2004). The social psychology of ordinary ethic failures. *Social Justice Research* **17**(2): 111-115.

Bisschoff, T. (2007). Financial school management explained:2nd ed. Cape town: Maskew Miller.

Global Initiative for Fiscal Transparency (2012). Guide on public participation in fiscal transparency. Retrieved from www.fiscaltransparency.net.

International Monetary Fund (2007). Code of good practices on transparency in monetary and financial policies: Declaration of principles. Retrieved from http://www.imf.org.

Jones, R. & George, T. (2006). Contemporary management.

Joubert, R., & Brey, E. (Eds.) (2007). Public school governance in South Africa: Knowledge and.Understanding of Good school governance in imperative to the school governing body and school community. Interuniversity centre for education Law and Policy (cELP).

Kauzya, J. M. (2015). Strenghtening professionalism, ethics, integrity and accountability in the .public service for sustainable development in Africa Paper presented during 36th AAPAU roundtable conference. Rabat, Morocco. pdf

Kent, M. L., & Taylor, M. (2002). Toward a dialogic theory of public relations. Public. Relations

Mallorca, R. (2005). Correlates of teachers:Empowement in the catholic secondary schools of Dipolog, Ozamis, Pagadian, Iligan and Marawi. Basis for improvement program.Unpublished doctorsl dissertation, La sale. Ozamis City.

Meyer, J.P.; &. Allen,N.J. (1997). Commitment in the Workplace. Thousand Oaks, CA: Sage.

Meyer, J. P., Herscovitch, L. (2001). Commitment in the workplace: Toward a general model. Human Resource Management Review, 11, 299-326. Google Scholar, Crossref

Meyer, J. P., Stanley, D. J., Herscovitch, L., Topolnytsky, L. (2002). Affective, continuance, and normative commitment to the organization: A meta-. analysis of antecedents, correlates, and consequences. Journal of Vocational Behavior, 61, 20-52. Google Scholar, Crossref, ISI

Reeves, D. B. (2005). Assessing educational leaders: Evaluating performance for improved .individual and organizational results. Thousand Oaks, CA: Corwin.

Robins, M.T., Wheat, J. Irvin, G. & Bartlet, R. (2006). The effect of shooting distance on movement. *Journal of human movement studies.*

Slack,F. J, Orife, N & Anderson, F. (2010). Effects of commitment to corporate vision on employee satisfaction with their organization: An Empirical Study in the United States. *International Journal of Management* 27, no. 3.

Stoner, J. , Freeman E. & Gilbert, D. (1995). (6th ed). Management.UK: Prentice Hall.

Sutanto, E. (1999). The relationship between employee commitment and job performance.

Wheelen, H. (2000). Essentials of strategic management. UK: Prentice Hall.

Wood, E. (2011). Strategic commitment and timing of internationalization from emerging markets.