School Administrators' Opinion about Creating Partnerships for Sustainable Development Goals

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ABSTRACT

The aim of this study is to evaluate the creation of partnerships for the 17th goal within the scope of sustainable development goals, according to the opinions of school administrators. Qualitative research methods were used in the study. Data were collected by interviewing 45 school administrators. Within the scope of the findings obtained in the study, they stated that school administrators had great difficulties in creating joint finance, that they could not create joint finance from institutions and organizations, and that they constantly experienced financial crises in their schools. They stated that school administrators, in the context of running commercial income-generating organizations, were able to obtain finance through ticket sales at school canteens and end-of-year fun-fairs and sales of handcrafted materials. However, they say that the commercial income-generating organizations they implement are not sufficient. School administrators stated that school parents were insensitive to the creation of multi-stakeholder partnerships. In this context, as a result, according to the opinions of school administrators, it was concluded that their schools were not successful in creating a common purpose, which is Article 17 in the context of sustainable development goals, and could not achieve the desired goals. School administrators suggested that non-governmental organizations should become more active for schools in the creation of purpose partnership, which is Article 17 in the context of sustainable development goals, and that the Ministry of National Education should support and guide schools in this regard.

Keywords: School; School Administrator; Finance; Common Goals; Sustainable Development Goals.

INTRODUCTION

The main feature of the concept of sustainability, which started to find a place in the literature with a broader and more in-depth approach in the last quarter of the 20th century, is that "it deals with the future of people, protecting the resources used and transferring them to future generations" (Sachs, 2015). In 2015, with the joint decision of 193 member countries, the United Nations General Assembly implemented the action plan called "Transforming our World: 2030 Agenda for Sustainable Development" (United Nations, 2015) to transform global development into sustainability. In this plan, which has been put into effect since January 1, 2016, with the main goals of reducing poverty worldwide, creating a fair and egalitarian society and protecting our planet, 17 sustainable global development goals have been determined for the corporate organizations of the countries, the private sector, non-governmental organizations and all other formations. These targets have been detailed with 169 sub-targets and become more comprehensive.

At the 2022 Conference, where sustainability is reconsidered in the context of sustainable development and green economy with the priority of reducing poverty, the scope of the concept is "improving the quality of life of a city in terms of ecological, cultural, political, institutional, social and economic components, without leaving a burden on future generations" (United Nations, 2022a) has been reconstructed to include. As this approach reveals, sustainability has now become a phenomenon that has reached global effectiveness.

One of the most important steps in the global evolution of sustainability, which started with the United Nations Environment Program (UNEP) introduced during the "Human Environment Conference" held by the United Nations in Stockholm in 1972 with the participation of more than 110 countries. , is the transformation of the concept into the phenomenon of "sustainable development" (Caradonna, 2014, p. 77). This change, which means approaching sustainability and what it means with much more partnership and care around the world, is the product of a long-term effort.

Sustainable development has three generally accepted dimensions. These dimensions (Harris, 2000: 25): Economic Dimension: An economically sustainable system means being able to continuously produce goods and services, maintaining manageable government and external debt levels, and avoiding excessive sectoral imbalances that harm agricultural or industrial production (Kristensen and Mosgaard, 2020). Environmental Dimension: An environmentally sustainable system refers to providing a stable resource base, avoiding excessive use of renewable resource systems or environmental sink functions, and consuming non-renewable resources only to the extent that the investment is converted into inadequate substitutes. This includes preserving biodiversity, atmospheric stability, and other ecosystem functions not normally classified as economic resources (Rosa et al., 2022). Social Dimension: A socially sustainable system refers to ensuring distribution equity, adequate provision of social services including health and education, gender equality, and political accountability and participation (Hristov and Chirico, 2023).

Having a Common Goal and Vision When employees determine what the future vision and goals of the organizations they are part of are, they make a significant contribution to the realization of the common goal of the organization (Ensari, 1999:105). Therefore, forming a team in creating common goals will make it easier to create common goals among sustainable development goals. During the teamwork process, employees have knowledge about what the management expects from them and how these expectations will be met (Pollard, 1998:61). This vision, shared by teams in organizations, facilitates the formation of common goals as it enables employees to make intense efforts to achieve the goals of the organization and contributes to the creation of a strong corporate culture in the organization.

Since individuals working in teams are members of the same team, they come together with the intention of achieving common goals and develop different team cultures, ways of doing business and a network of relationships (Yılmaz, 1999:32). The team constitutes a small-sized network of organizational relationships with rules, norms, principles and values. Team members adopt the norms of the team they are members of as a whole and feel proud and satisfied with this (Şimşek, 2002:398).

The leader must know how to express his vision very well and share this vision with his subordinates. Finding new and great horizons in leaders always requires a burst of energy. An important tool to motivate employees is to clearly express the organizational vision (Baltaş, 2000:147). In this process, people are the main actors of vision, communication, participation, decision-making, success, creativity, taking responsibility and innovation process. The belief that people's ability to decide what to do or not to do is a result of their personal intelligence can be considered as a factor that ensures the transition from supervisory manager to coach leader (Yeniçeri, 2002:15).

Regarding a research conducted on "Evaluation of Creating Partnerships for Purpose in Sustainable Development Goals According to School Administrators", the aim of this study is to evaluate the creation of "Partnerships for Purpose", which is the 17th goal of the United Nations Sustainable Development Goals, within the scope of sustainable development goals, according to the views of school administrators. is intended. In order to achieve this aim, questions were prepared for school administrators on topics such as creating joint finance for schools, running commercial income-generating organizations for schools, establishing multi-stakeholder partnerships, and auditing and accountability. The questions of the research were determined as presented below;

1. What are the thoughts on creating co-financing for schools in creating partnerships for goals within the scope of the Sustainable Development Goals?
2. What are your thoughts on running commercial income-generating events for schools in creating partnerships for the Sustainable Development Goals?
3. What are the thoughts on establishing multi-stakeholder partnerships for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals?
4. What are the thoughts on issues such as auditing and accountability for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals?

Method
Model of the Research

Qualitative research methods were also used in the research. "Qualitative research can be defined as research in which qualitative data collection methods such as observation, interview and document analysis are used and a qualitative

process is followed to reveal perceptions and events in a realistic and holistic way in the natural environment." (Yıldırım and Şimşek, 2011). According to Kuş (2003); "The main feature of qualitative research is to reveal the perspectives and meanings of the research participants and to see the world through the eyes of the research participants."

Data collection tool

In the study, analyzes were made with a semi-structured interview form as a qualitative data collection tool, and research questions were asked by preparing semi-structured interview questions. In the qualitative research approach, in-depth interview (face-to-face interview), direct observation and document analysis techniques are generally used to collect data (Legard, Keegan and Ward, 2003). The data of this research were obtained through the "face-to-face interview technique", which cannot be directly observed with other data collection tools, provides an in-depth understanding of the participants' perspectives on the subject, and is frequently preferred in the qualitative research approach, and through the analysis of public reports. In the face-to-face interview technique, many dimensions such as the reasons, emotions, thoughts and beliefs that form the basis of the participants' answers are revealed (Legard, Keegan, & Ward, 2003). The semi-structured interview form created within the scope of this study includes four open-ended semi-structured interview questions. In the last part of the research, the interviews were recorded with a voice recorder on a voluntary basis in order not to lose any data during the interviews.

In order to ensure the internal validity of the interview form, it was submitted to the review of faculty members from Near East University, Faculty of Education, Department of Educational Sciences in order to obtain expert opinion. In line with these opinions, the form was rearranged. After this, a pilot interview was conducted by selecting a study group equivalent to the study group. Thus, it was determined whether the questions were clear and understandable and whether the answers given reflected the answers to the questions asked. Later, in the process of preparing re-interview questions, expert opinions, education management experts and Turkish language linguists were consulted for software rules, and help was received by examining the transcripts to check whether the questions asked were clear and understandable, whether they covered the subject under discussion, and the possibility of providing the necessary information. . Since it was concluded that the interview questions would provide the desired data, the data collection process began. In this research, content analysis was used to analyze and interpret the qualitative data obtained from the participants.

Working group

This study was conducted with 45 school administrators affiliated with the Ministry of National Education in the 2023-2024 spring semester academic year. The managers participating in the research were selected according to the purposeful random sampling method.

Purposeful random sampling is the purposeful classification of systematically and randomly selected case samples in line with the purpose of the research (Marshall & Rossman, 2014). At the same time, the reliability of the information collected with this method is considered higher (Creswell, 2016).

The qualitative study group of the research was formed with a total of 45 administrators in the 2023-2024 spring academic year. While creating the study group, the managers participating in the research were selected according to the purposeful random sampling method.

Collection of Data

During the collection of qualitative data in the study, 45 participants were interviewed. Participants were informed in advance about the purpose of the study and that the interview method would be used as the data collection method. A "Google Meeting" was organized to explain the subject and purpose of the meeting to the participants. Appointments were made in advance during preliminary meetings with participants via Google Meeting. Efforts were made to increase the participants' confidence in the research by providing detailed information to the participants that the data to be obtained would be stored, their names would not be disclosed and all confidentiality and ethical rules would be adhered to. The data of the study started to be collected in February 2023 with the participants who participated in the study voluntarily.

Analysis of Data

For the analysis of qualitative data, interviews were conducted with the participants using an interview form, which is a data collection tool. According to the opinions of the interviewed participants, the answers given to each question were categorized one by one and placed in tables. After this initial categorization, the data were re-examined by the researcher and basic themes and categories were created. These determined themes and categories were reviewed by taking the relevant literature into consideration, and categories showing similar patterns were combined, while those showing differences were grouped under separate categories and coded. Whichever manager responded is written in numbers next to these categories. In the stated section, sentences extracted from the categories are written as

examples. Individual interviews were conducted by visiting schools and at times when administrators were available. Interviews with managers were held in an environment where one-on-one conversations could be held. The data obtained from the answers to the research interview questions were analyzed by content analysis. In content analysis, data is analyzed in four stages (Yıldırım and Şimşek, 2018).

1. In this first stage of the content analysis, after the interviews were transcribed by assigning a number to each participant, the data obtained from the participants were examined within the framework of the research, divided into meaningful sections, and the conceptual meaning they expressed was named and coded. The code list, which was previously prepared based on the conceptual framework of the research and the interview questions, was given its final form after examining all the data. This code list served as a key list in organizing the data. Data outside the research questions were excluded from coding. Then, the coding keys and interview transcripts were read separately by the researchers, and the issues of "consensus" and "disagreement" were discussed and necessary arrangements were made. For the reliability calculation of the research, the average was calculated as 90% using the reliability formula suggested by Miles and Huberman (1994). Reliability calculations above 70% are considered reliable for the research (Miles and Huberman, 1994). The result obtained here was considered reliable for the research. The codes that were compatible with the coding made by the researchers were used as the basis for reaching the themes.

2. **Finding Themes:** At this stage, the codes determined during the coding of the data were each accepted as separate categories and evaluated as separate themes.

3. **Organizing and Defining the Data According to Codes and Themes:** At this stage, the opinions of the participants are explained in a language that the reader can understand and the opinions are presented to the reader first-hand. In order to determine which participant the interview notes belong to, footnotes were used and the interview notes were given in quotation marks.

4. **Interpretation of Findings:** The interpretation of the findings, which were described and presented in detail, by the researcher and the explanation of some results were made in this last stage..

FINDINGS AND COMMENTS

The findings of the research were analyzed to answer each research question, and the results of this analysis are given below, respectively.

Dimension I: Findings on co-financing for schools in creating partnerships for goals within the scope of the Sustainable Development Goals.

The first dimension of the research was created within the scope of presenting opinions on creating joint finance for schools in creating partnerships for the goals within the scope of the Sustainable Development Goals. In this context, 45 participants were asked for their opinions. The answers given to these questions were coded and themes were extracted, and the distributions of these themes are given in Table 1.

Some of the participants' opinions regarding the findings regarding creating joint finance for schools in creating partnerships for the goals within the scope of the Sustainable Development Goals are as follows;

K(42) "I have not received any financial support from the Ministry of National Education in my professional life for many years."

K (38) "I can say that in our school, the parent-teacher association is constantly trying to create finance within the scope of creating common goals to improve education."

Table 1: Findings on co-financing for schools in creating partnerships for goals within the scope of the Sustainable Development Goals.

Category	Themes	Frequency (f)	Percentage (%)
Co-financing for schools in creating partnerships for goals within the scope of the Sustainable Development Goals	Our school does not receive any funding from the state.	43	% 95
	Taking initiatives to raise finance for common purposes with non-governmental organizations	35	% 77
	Uniting for common purposes so that charitable citizens provide financial support to our schools	22	%48
	In our school, the parent-teacher association is trying to raise finance within the scope of creating common goals to improve education.	39	% 86

According to the participants' opinions, we can say that it is not sufficient to create common goals between the Ministry of National Education and schools, since the schools do not receive any finance from the Ministry of National Education, in terms of findings regarding creating common finance for schools in creating partnerships for goals within the scope of the Sustainable Development Goals. It is understood from the participant opinions that schools are making initiatives to create finance for common goals with non-governmental organizations and that they are at a good level in terms of creating a common goal. It can be said that cooperation and partnerships are made in schools to create common goals for charitable citizens to provide financial support. In this context, we can say, according to the opinions of the participants, that in schools, especially parent-teacher associations try to create finance within the scope of creating common goals for the development of education.

II. **Dimension:** Findings on running commercial income-generating events for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals.

The second dimension of the research was created within the scope of revealing the views on creating partnerships for the Sustainable Development Goals and conducting commercial income-generating organizations for schools. The answers given to these questions were coded and themes were extracted, and the distributions of these themes are given in Table 2.

Some of the participants' opinions on the issue of conducting commercial income-generating organizations for schools in creating partnerships for the Sustainable Development Goals are as follows;

K(24) "We are organizing a commercial income-generating organization to bring income to the school by selling the products produced by the students in the business knowledge and handicraft courses given to the students by the teachers in our school."

K (31) "I can say that every year, at the end of the term, we organize a commercial income-generating event for our school by selling tickets to the public together with the students."

According to the findings of the participants' opinions on the dimension of creating commercial income-generating organizations for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals, partnerships have been created for the goals by organizing a commercial income-generating organization to bring income to the school by selling the work produced by the students in the business information and handicraft courses given to the students by teachers in schools. We can say according to their opinions. It is understood from the participants' opinions that they create common goals in organizing organizations within the scope of increasing commercial income by increasing the variety of food and beverages sold to students in school canteens. In addition, we can state that important steps have been taken in establishing common goals by organizing commercial income-generating events for our school by selling tickets to the public together with the students at the end of the term every year. In addition, it is understood from the participants' opinions that they prepare school yearbook magazines and offer them for sale, especially at the end of the year in schools, reaching an income-generating commercial dimension and thus making significant contributions to the creation of common goals.

III. **Dimension:** Findings on establishing multi-stakeholder partnerships for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals.

The third dimension of the research was created to reveal the views on establishing multi-stakeholder partnerships

Table 2: Findings on the establishment of commercial income-generating organizations for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals

Category	Themes	Frequency (f)	Percentage (%)
Establishment of commercial income-generating organizations for schools in creating partnerships for the Sustainable Development Goals	Bringing income to the school by selling the products produced by the students in the business knowledge courses given to the students by the teachers in our school.	15	33
	Increasing the variety of food and beverages sold to students in canteens in our schools	26	57
	Generating income for our school by holding a fun fair at the end of each term	34	75
	Organizing ticket sales to the public together with students at the end of the semester	32	71
	The school yearbook will be prepared and put on sale at our school at the end of the year.	33	73

Table 3: Findings on establishing multi-stakeholder partnerships for schools in creating partnerships for the Goals within the scope of the Sustainable Development goals.

Category	Themes	Frequency (%)	Percentage (%)
Establishing multi-stakeholder partnerships for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals	Establishing collaborations for common purposes with municipalities and parent-teacher associations within the scope of multi-stakeholder partnerships in our school.	36	% 80
	In our school, deep collaborations are established within the scope of multi-stakeholder partnerships, especially with school-family-students to create common goals.	42	% 93
	Establishing multi-stakeholder partners with philanthropic citizens, parent-teacher associations and school administrators	35	% 77
	Establishing cooperation with municipalities and district governorships to meet the needs of the school	24	% 53
	Creating partnerships with businesses in the industrial zone and the Ministry of Economy within the scope of multi-stakeholder partnerships in order to meet the material and moral needs of the school.	13	% 28

for schools in creating partnerships for the Sustainable Development Goals. The answers given to these questions were coded and themes were extracted, and the distributions of these themes are given in Table 3.

Some of the participant views on establishing multi-stakeholder partnerships for schools in creating partnerships for the Sustainable Development Goals are as follows;

K(9) "In our school, we are trying to establish multi-stakeholder partnerships by collaborating with municipalities and parent-teacher associations for common purposes."

K(18) "We attach great importance to establishing multi-stakeholder partnerships by creating partnerships with many businesses in the industrial zone and the ministry of economy in order to meet the material and spiritual needs of our school."

According to the findings of the participants' opinions on the dimension of establishing multi-stakeholder partnerships for schools in creating partnerships for the goals within the scope of the Sustainable Development Goals, it is understood from the participants' opinions that they are trying to establish multi-stakeholder partnerships by establishing collaborations for common purposes together with municipalities and parent-teacher associations within the scope of multi-stakeholder partnerships in schools. In addition, according to the participants' opinions, it can be said that they attach great importance to establishing multi-stakeholder partnerships by creating partnerships with many businesses in the industrial zone and the ministry of economy in order to meet their material and spiritual needs in schools. It is understood from the participant opinions that there are in-depth collaborations in schools, especially in creating

common goals with school-family-students, within the scope of multi-stakeholder partnerships. According to participant opinions, it can be said that schools are at a sufficient level in establishing multi-stakeholder partnerships, especially by cooperating with municipalities and district governorships to meet the needs in schools.

Dimension IV: Findings on issues such as auditing and accountability for schools in creating partnerships for the Sustainable Development Goals.

The third dimension of the research was created within the scope of the Sustainable Development goals, to reveal opinions on issues such as supervision and accountability for schools in creating partnerships for the Goals. The answers given to these questions were coded and themes were extracted, and the distributions of these themes are given in Table 4.

Some of the participants' opinions on the findings regarding issues such as supervision and accountability for schools in creating partnerships for the Sustainable Development Goals are as follows;

K(27) "I can say that our school is very open and transparent in terms of auditing and accountability of the revenues obtained in creating common goals in our school, by sending balance sheets showing regular income-expenditure situations to the Ministry of National Education."

K(45) "I think we are more transparent on issues such as auditing and accountability by informing families about issues such as income and expenses of schools within the scope of periodic collaborations established with families on auditing and accountability issues for schools in creating common goals."

Table 4: Findings on issues such as auditing and accountability for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals.

Category	Themes	Frequency (f)	Percentage (%)
Audit and account-ability for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals	Sending balance sheets showing regular income and expense situations to the Ministry of National Education for auditing and accountability of the income obtained in creating common goals in our school.	6	% 30
	Keeping accountability transparent and open by continuous and periodic in-spections by Ministry of National Education inspectors.	5	% 25
	Obtaining accountant support within the scope of cooperation with par-ent-teacher associations on auditing and accountability issues for schools in creating common goals.	5	% 25
	In order to create common goals, to be more transparent on issues such as audit-ing and accountability by informing families about the income and expenses of schools within the scope of periodic collaborations with families on auditing and accountability issues for schools.	4	% 20

Within the scope of the Sustainable Development Goals, balance sheets showing regular income-expense situations are submitted to the Ministry of National Education regarding the audit and accountability of the revenues obtained in creating common goals in schools, within the scope of the results obtained according to the findings of the participants' opinions on issues such as auditing and accountability for schools in creating partnerships for the Goals. According to the opinions of the participants, it can be said that the schools are open and transparent regarding supervision and accountability. In addition, it is understood from the participants' opinions that the accountability is transparent and clear by the Ministry of National Education inspectors' continuous and periodic inspections. According to the participants' opinions, it can be said that partnerships can be created for purposes such as auditing and accountability in creating common goals for schools by getting accountant support within the scope of cooperation with parent-teacher associations. In addition, it is understood that they are more transparent on issues such as auditing and accountability by informing families about the income and expenses of the schools within the scope of periodic collaborations established with families on auditing and accountability issues for schools in creating common goals.

CONCLUSION AND RECOMMENDATIONS

The findings of the research were analyzed to answer each research question, and the results of this analysis are given below, respectively.

Dimension I: Results on co-financing for schools in creating partnerships for goals within the scope of the Sustainable Development Goals.

The first dimension of the research was created within the scope of presenting opinions on creating joint finance for schools in creating partnerships for the goals within the scope of the Sustainable Development Goals. In this context, according to the participants' opinions, we can say that it is not sufficient to create common goals between the Ministry of National Education and schools, since the schools do not receive any finance from the Ministry of National Education, in terms of findings regarding creating common finance for schools in creating partnerships for the goals within the scope of the Sustainable Development Goals. These results coincide with the study of Ensari, H. (1999) and Ferrer-Estévez & Chalmeta (2021). It is understood from the participant opinions that schools are making initiatives to create finance for common goals with non-governmental organizations and that they are at a good level in terms of creating a common goal. It can be said that cooperation and partnerships are made in schools to create common goals for charitable citizens to provide financial support. In this context, we can say, according to the opinions of the participants, that in schools, especially parent-teacher associations try to create finance within the scope of creating common goals for the development of education. These results are parallel to the results of Sachs (2015).

Dimension II: Results on conducting commercial income-generating organizations for schools in creating partnerships for the Sustainable Development Goals.

The second dimension of the research was created within the scope of revealing the views on creating partnerships for the Sustainable Development Goals and conducting commercial income-generating organizations for schools.

In this context, according to the findings of the participants' opinions on the aspect of conducting commercial income-generating organizations for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals, partnerships for the goals are created by creating a commercial income-generating organization to bring income to the school by selling the work produced by the students in the business knowledge and handicraft courses given to the students by teachers in schools. We can say that it was created according to the opinions of the participants. These results are supported by Yeniçeri Ö. (2002)'s study.   It is understood from the participants' opinions that they create common goals in organizing organizations within the scope of increasing commercial income by increasing the variety of food and beverages sold to students in school canteens. In addition, we can state that important steps have been taken in establishing common goals by organizing commercial income-generating events for our school by selling tickets to the public together with the students at the end of the term every year. In addition, it is understood from the participants' opinions that they prepare school yearbook magazines and offer them for sale, especially at the end of the year in schools, reaching an income-generating commercial dimension and thus making significant contributions to the creation of common goals. This study is in parallel with the study of Caradonna (2014) and Okechukwu et al., (2024).

Dimension III: Results on establishing multi-stakeholder partnerships for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals.

The third dimension of the research was created to reveal the views on establishing multi-stakeholder partnerships for schools in creating partnerships for the Sustainable Development Goals. In this context, it is understood from the participants' opinions that they are trying to establish multi-stakeholder partnerships by establishing collaborations for common purposes with municipalities and school parent associations within the scope of the results obtained according to the findings of the participants in the dimension of establishing multi-stakeholder partnerships for schools in creating partnerships for the purposes within the scope of the Sustainable Development Goals. In addition, according to the participants' opinions, it can be said that they attach great importance to establishing multi-stakeholder partnerships by creating partnerships with many businesses in the industrial zone and the ministry of economy in order to meet their material and spiritual needs in schools. It is understood from the participant opinions that there are in-depth collaborations in schools, especially in creating common goals with school-family-students, within the scope of multi-stakeholder partnerships. These results coincide with the results of Sachs (2015) and Eweje et al., (2021). According to participant opinions, it can be said that schools are at a sufficient level in establishing multi-stakeholder partnerships, especially by cooperating with municipalities and district governorships to meet the needs in schools.

Dimension IV: Implications for issues such as auditing and accountability for schools in creating partnerships for the Goals within the scope of the Sustainable Development Goals.

The third dimension of the research was created within the scope of the Sustainable Development goals, to reveal opinions on issues such as supervision and accountability for schools in creating partnerships for the Goals. In this context, within the scope of the Sustainable Development Goals, in the scope of the findings regarding issues such as auditing and accountability for schools in creating partnerships for the Goals, according to the findings of the participants' opinions, within the scope of the results obtained, the regular income-expenditure situations of the revenues obtained in the creation of common goals in schools are submitted to the Ministry of National Education regarding auditing and accountability. According to the opinions of the participants, it can be said that the schools are open and transparent about auditing and accountability by sending balance sheets showing the results. These results are in parallel with the study of Baltaş (2000) and Cochran-Smith (2021). In addition, it is understood from the participants' opinions that the accountability is transparent and clear by the Ministry of National Education inspectors' continuous and periodic inspections. According to the participants' opinions, it can be said that partnerships can be created for purposes such as auditing and accountability in creating common goals for schools by getting accountant support within the scope of cooperation with parent-teacher associations. In addition, it is understood that they are more transparent on issues such as auditing and accountability by informing families about the income and expenses of the schools within the scope of periodic collaborations established with families on auditing and accountability issues for schools in creating common goals.

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