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**MANAGEMENT CONTROL SYSTEM: ITS
ANTECEDENTS AND CONSEQUENCES ON
ORGANIZATIONAL PERFORMANCE**



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UUM
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**DOCTOR OF PHILOSOPHY
UNIVERSITI UTARA MALAYSIA
June 2017**

**MANAGEMENT CONTROL SYSTEM: ITS ANTECEDENTS AND
CONSEQUENCES ON ORGANIZATIONAL PERFORMANCE**



By

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**Thesis Submitted to
Tunku Puteri Intan Safinaz School of Accountancy,
Universiti Utara Malaysia,
in Fulfilment of the Requirement for the Degree of Doctorate of Philosophy**



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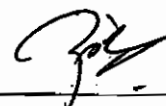
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(Title of the Thesis / Dissertation) : **MANAGEMENT CONTROL SYSTEM: ITS ANTECEDENTS AND
CONSEQUENCES ON ORGANIZATIONAL PERFORMANCE**

Program Pengajian
(Programme of Study) : **Doctor of Philosophy**

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ABSTRACT

The purpose of this study was to examine the antecedents and consequences of Management Control System (MCS) in the context of a less-developed country. Based on contingency and resource-based view theories, the study examined whether perceived environmental uncertainty (PEU) (i.e., competitive, operational, political, and technological uncertainty), and national culture (i.e., high uncertainty avoidance, collectivism, and high-power distance), have significant influence on MCS represented by levers of control (i.e., beliefs, boundary, diagnostic, and interactive control) among firms listed on the Palestinian Securities Exchange. This study also examined whether MCS influenced organizational learning, the impact of organizational learning on organizational performance, and finally the mediating role of the organizational learning between MCS and organizational performance. The sample framework was the entire population of the Palestinian firms listed on the Palestine Securities Exchange, which comprised 49 companies distributed into five different industries. Data were collected via survey questionnaires distributed to the top management and were analyzed using Partial Least Squares Structural Equation Modelling (PLS-SEM). The findings indicated that PEU and national culture had a significant and positive influence on MCS. In addition, MCS also significantly influenced organizational learning. Furthermore, a significant positive association existed between organizational learning and organizational performance. Finally, the results indicated that organizational learning partially mediated the relationship between MCS and organizational performance. To conclude, this study has provided important insights on the factors influence MCS and its consequences on organizational performance in general, and specifically in Palestine. The findings contribute to the theoretical, methodological and practical and opened up possibilities for further research regarding MCS practices in Palestine and other developing countries, and worldwide.

Keywords: management control system, perceived environmental uncertainty, national culture, organizational learning, organizational performance

ABSTRAK

Kajian ini adalah bertujuan untuk mengkaji hubungan di antara faktor dan kesan Sistem Kawalan Pengurusan (MCS) dalam konteks negara kurang maju. Berdasarkan teori kontigensi dan teori *resource-based view*, kajian ini mengkaji sama ada persepsi ketidakpastian persekitaran (PEU) (iaitu persaingan, operasi, politik dan ketidakpastian teknologi), dan budaya nasional (iaitu, kolektivisme, pengelakkan ketidakpastian yang tinggi, dan jurang kuasa yang besar) mempunyai pengaruh yang signifikan atau sebaliknya ke atas MCS yang diwakili oleh alat kawalan (iaitu kawalan kepercayaan, sempadan, diagnostik dan interaktif) dalam firma yang tersenarai di Bursa Sekuriti Palestin. Kajian ini juga menguji pengaruh MCS terhadap pembelajaran organisasi, kesan pembelajaran organisasi terhadap prestasi organisasi serta peranan pengantara pembelajaran organisasi antara MCS dan prestasi organisasi. Sampel kajian ini adalah melibatkan populasi bagi semua firma yang tersenarai di Bursa Sekuriti Palestin yang terdiri daripada 49 buah syarikat mengikut lima industri yang berbeza. Pengumpulan data dilakukan melalui borang soal selidik yang dihantar kepada pengurusan tertinggi dalam syarikat dan di analisis menggunakan *Partial Least Squares Structural Equation Modelling (PLS-SEM)*. Dapatan kajian menunjukkan bahawa PEU dan budaya nasional mempunyai pengaruh yang signifikan dan positif terhadap MCS. Di samping itu, MCS juga didapati mempengaruhi pembelajaran organisasi secara signifikan. Seterusnya, hasil kajian juga mendapati wujud hubungan yang signifikan dan positif di antara pembelajaran organisasi dengan prestasi organisasi. Akhir sekali, dapatan kajian turut menunjukkan bahawa pembelajaran organisasi merupakan pengantara separa di antara MCS dengan prestasi organisasi. Kesimpulannya, kajian ini telah memberikan dapatan penting tentang factor-faktor yang mempengaruhi MCS dan kesan MCS ke atas prestasi organisasi secara umum, dan secara spesifiknya di Palestin. Dapatan kajian menyumbang kepada teoritikal, metodologikal dan praktikal, dan membuka ruang yang lebih luas untuk kajian lebih lanjut mengenai praktis MCS di Palestin dan negara-negara membangun yang lain di seluruh negara.

Kata kunci: sistem kawalan pengurusan, persepsi ketidakpastian persekitaran, budaya nasional, pembelajaran organisasi, prestasi organisasi

ACKNOWLEDGMENT

In the name of Allah, the most gracious, and most merciful. Praise be to Allah, lord of the worlds. My peace and blessing of Allah be upon our prophet Muhammad (SWA) and to his family members, companions and followers.

First, I deeply thank and express my sincere gratitude to Allah SWT Who out of HIS infinity mercy and supported me in completing this PhD thesis. I would like also to express my deep gratitude to my supervisor Dr. Rapih Bt Mohamed for her support, guidance and patience throughout my PhD journey, which really makes my work a great learning experience.

Form the deep of my heart, I would like also to extend my gratitude to my late friend, Rateb Shehada who strongly supported me in pursuing my educational journey after years of dropping out.

My appreciation also goes to my family especially to my parents and uncles who have been supportive of me. A big thanks also is directed to my beloved wife Rahma as well as my wonderful children, Alaa', Sami and Meena who completely supported me in this PhD journey.

I also own a large debt to my brothers Arafat, Zakaria, Noah, Yosef and my sisters, Sarab, Maryam, Noor, Bian, Dan and Misk.

I also want to extend my thanks to Universiti Utara Malaysia for sponsoring me along my PhD journey. Finally, but not least, I would like to thank all my wonderful friends and to everyone supported me to complete this PhD journey.

Rabee M.A Shurafa

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LIST OF ABBREVIATIONS

MCS	Management Control System
PEU	Perceived Environmental Uncertainty
OP	Organizational Performance
OL	Organizational Learning
NC	National Culture
MA	Management Accounting
RBV	Resource Based View
BSC	Balanced Scorecard
PSE	Palestine Stock Exchange
PNA	Palestinian National Authority
LOC	Levers of Control
PLS	Partial Least Square
SPSS	Statistical Package for the Social Sciences
SEM	Structural Equation Model
CEO	Chief Executives Officer
CFO	Chief Financial Officer
CB-SEM	Covariance-Based Approach - Structural Equation Model
AMOS	Analysis of a Moment Structures
LISREL	Linear Structural Relations
EFA	Exploratory Factor Analysis
CFA	Confirmatory Factor Analysis
CR	Composite Reliability
AVE	Average Variance Extracted
VIF	Variance Influence Factor
f^2	Effect Size
R^2	Coefficient of Determination
Q^2	Predictive Relevance of the Model
GoF	Goodness of Fit of the Model
VAF	Variance Accounting For

CHAPTER ONE

INTRODUCTION

1.1 Introduction

This introduction chapter comprises eight sections that provide basic information about the present study. This chapter begins with the background of the study through which the issue of this study is highlighted. Next, the problem statement introduces both the practical issues and the gaps in the literature, followed by research questions and research objectives. This chapter also sheds light on the scope of the study, significance of the study, definition of the key terms, and finally the chapter concludes by providing the organization of the thesis.

1.2 Background of the Study

Management control systems (here after called MCS) represent an organization's means to achieve its objectives and to ensure its survival and growth through developing and maintaining viable behaviour pattern by providing useful information to assist in decision making, planning and performance evaluation (Anthony & Govindarajan, 2007; Merchant & Van der Stede, 2011; Otley, Broadbent, & Berry, 1995; Simons, 2000).

Simons (1995) described the concept of MCS as “the formal, information-based routines and procedures managers use to maintain or alter patterns in organizational activity” (p. 5). Simons’s (1995) definition explains more than one control tool such as planning systems, reporting systems and monitoring procedures, which are based on information use (Henri, 2006). Accordingly, appropriate MCS should be designed

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Appendix 1

Company Name	Sector	2014	2013	2012	2011	2010	Total Years
AHC	Services	losses	losses	losses	losses	losses	5 years
WATANIYA	Services	losses	losses	losses	losses	losses	5 years
GCOM	Services	losses	losses	losses	losses	losses	5 years
WASSEL	Services	losses		losses	losses		3 years
	Total = 4						
JPH	Industry	losses					
AZIZA	Industry				losses		1 year
JCC	Industry	losses					1 year
LADAEN	Industry	losses	losses	losses	losses	losses	5 years
	Total = 4						
AQARIYA	Investment	losses	losses	losses			3 years
ARE	Investment	losses	losses			losses	3 years
PID	Investment				losses	losses	1 year
ARAB	Investment	losses					
JREI	Investment	losses	losses	losses	losses		4 years
PALAQAR	Investment	losses	losses			losses	3 years
PRICO	Investment	losses	losses	losses			3 years
Company Name	Sector	2014	2013	2012	2011	2010	Total Years
PLAZA	Investment	losses	losses	losses	losses	losses	5 years
	Total = 8						
AIG	Insurance			losses			1 year
MIC	Insurance			losses	losses	losses	3 years
	Total = 2						
AIB	Banks					losses	1 Year
PSE	Banks		losses	losses	losses	losses	4 years
	Total = 2						

Source: Researcher analysis.

Notes: Total firms that faced losses within the last five years Percentage = $20/49 = 40\%$.

Total firms that faced continues losses within the last five years = $5/49 = 10\%$.

APPENDIX 2

Cover Letter to Managers of The Palestinian Listed Firms
for the Final Data Collection



UUM
Universiti Utara Malaysia

August 2015

Dear Managers,

I would like to express my sincere appreciation in advance to you and your company for completing the enclosed questionnaire. My name is Rabee M.A Shurafa. I am a Ph.D. candidate in the Accounting Department (concentrating in business management control system-MCS) at University Utara Malaysia (UUM). Currently, I am conducting a study on the relationship between the antecedent factors (perceived environmental uncertainty and national culture), MCS, organizational learning, and firm's performance. The main focus of the study is to examine how certain aspects of the external and internal environmental uncertainty influence MCS design, and the impact of such design on firm's performance via the mediating role of organizational learning.

In this packet, you will find a questionnaire which is sent to only to the CEO and CFO of the Palestinian listed firms; therefore, your answers are very important to the study. The success of this study depends greatly on your participation in completely filling out the questionnaire.

Several of the questions ask for information that you know and under your fingertips. If this is not the case, please estimate the information to the best of your ability. If you have any questions, feel free to contact me at 0595-2532509 or by e-mail at rabeeshurafa@gmail.com. You can be assured that any information you provide is intended for academic research only and will be kept strictly confidential. In recompense for your time and effort, a summary report of the study results will be under your request any time.

Thank you again for your time and cooperation.

Sincerely,

Rabee M.A Shurafa
Ph.D. candidate
Rabeeshurafa@gmail.com

Section One (A): This part consists three questions about your organization.

A. Please choose the industry of your company.

☐ Banks ☐ Investment Service Industry ☐ Insurance

B. What is the approximate number of employees in your organization?.....

C. Year of establishment

Section One (B): This part consists five questions about yourself.

A. Please choose your gender.

☐ Male ☐ Female

B. Please choose to which group of age you belong

☐ Below 30 years old ☐ Between 31- 45 ☐ 46 and above

C. Please choose your education level.

☐ Bachelors ☐ Master ☐ PhD ☐ Other.....

D. Please tick if you have any professional certificate

☐ CPA ☐ CMA ☐ CFA ☐ ACCA ☐ CIA ☐ Other

E. What is your position?.....
.....

F. For how many years you have been in this position?.....

G. For how many years you work with this company?.....

H. What is the total years of work experience in your field?.....

Section Two: Perceived Environment Uncertainty

This section is four parts. Part **A** is going to ask about political uncertainty, while part **(B)** is about competition in your industry. Part **C** and **D** is about operational and technological uncertainty.

Part (A) Political uncertainty:

Based on five-point Likert scale please select your best answer from the following items (1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = large extent).

Items		1	2	3	4	5
1.	Our environment is very safe and there is little threat to our survival and growth.					
2.	Our environment is unpredictable and hard to anticipate the political changes.					
3.	Our external environment is very predictable; very easy to forecast the future state of the political environment.					
4.	Our company faces difficulties in implementing its strategies and plans due to the Political instability.					

Part (B) Competitive uncertainty:

To what extent does top management in your organization monitor the following uncertainty Based on five-point Likert scale please select your answer from the following items (1 = Not at all, 2 = Low Extent, 3 = Moderate Extent, 4 = Large Extent, and 5 = Very Large Extent).

Items		1	2	3	4	5
1.	Product introductions in adjacent industries.					
2.	Market tactics of competitors.					
3.	New industry entrants.					

Part (C) Operational Uncertainty.

To what extent does top management in your organization monitor the following uncertainties in order to ensure that the goals of the firm are achieved. Based on five-point Likert scale please select your answer from the following items (1 = Not at all, 2 = Low Extent, 3 = Moderate Extent, 4 = Large Extent, and 5 = Very Large Extent).

Items		1	2	3	4	5
1.	Diffusion of prosperity knowledge outside the firm.					
2.	Scale effects (Product depth).					
3.	Scope effect (product breadth).					
4.	Input costs.					
5.	Internal product enhancement.					
6.	Increasing productive capacity					

Part (C) Technological uncertainty.

To what extent does top management in your organization monitor the following uncertainties. Based on five-point Likert scale please select your answer from the following items (1 = Not at all, 2 = Low Extent, 3 = Moderate Extent, 4 = Large Extent, and 5 = Very Large Extent).

Items		1	2	3	4	5
1.	Change in product technology that affect the relative cost/ efficiency to user.					
2.	New technology					
3.	Competitors technology					

Section Three: National Culture

This section is about the impact of national culture on the organizational control.

Based on five-point Likert scale please select your answer from the following items

(1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = large extent).

Items		1	2	3	4	5
1.	Subordinates are frequently afraid to express disagreement with superiors.					
2.	Top management usually controls most of organization activities and did not delegate controlling power to others.					
3.	There is considerable distance between top managers and middle managers.					
4.	A company or organization's rules should not be broken.					
5.	Our company has specific rules, procedures, and work laws.					
6.	Our company extremely implements its rules, procedures, and work laws.					
7.	Our company is intolerant of deviant persons or risky ideas.					
8.	Our company prefers to communicate its results with its members.					
9.	Organization managers prefer to work individually rather than to work in groups.					
10.	Our company prefers group decision making.					

Section Four: Management Control System (MCS)

This section is about management control systems (beliefs, boundary, diagnostic, and interactive system).

4-A: Beliefs System and Boundary System

Please indicate the agreement level to the following statements that describe your organization. Based on five-point Likert scale please select your answer from the following items (1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = large extent).

Items						
Beliefs Control System		1	2	3	4	5
1.	Our mission statement clearly communicates the firm’s core values to our workforce.					
2.	Top managers communicate core values to our workforce.					
3.	Our workforce is aware of the firm core values.					
4.	Our mission statement inspires our workforce.					
Boundary Control System		1	2	3	4	5
5.	Our firm relies on a code of business conduct define appropriate behaviour for our workforce.					
6.	Our code of business conduct informs our workforce about behaviours that are off-limits.					
7.	Our firm has a system that communicates to our workforce risks that should be avoided.					
8.	Our workforce is aware of the firm’s code of business conduct.					

4-B: Diagnostic Control and Interactive Control

Please rate the extent to which your top management team currently uses performance measurements (PM), or performance measurement system. Based on five-point Likert scale please select your answer from the following items (1 = Not at all, 2 = Low Extent, 3 = Moderate Extent, 4 = Large Extent, and 5 = Very Large Extent).

Items		1	2	3	4	5
Diagnostic Control System						
1.	Track progress towards goals.					
2.	Monitor results.					
3.	Compare outcomes to expectations.					
4.	Review key measures.					
Interactive Control System		1	2	3	4	5
5.	Enable discussion in meetings of superiors, sub-ordinates and peers.					
6.	Enable continual challenge and debate underlying data, assumptions and action plans.					
7.	Provide a common view of the organization.					
8.	Tie the organization together.					
9.	Enable the organization to focus on common issues.					
10.	Enable the organization to focus on critical success factors.					
11.	Develop a common vocabulary in the organization.					

Section Five: Organization learning

Please indicate the extent to which the following statement describes your organization in regard to organization learning. Based on five-point Likert scale please select your answer (1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = large extent).

Items		1	2	3	4	5
1.	Learning is the key to improvement.					
2.	Basic value include learning as a key to improvement.					
3.	Once we quit learning we endanger our future.					
4.	Learning is viewed as an investment not an expense.					

Section 6: Organizational Performance

Please choose from the following scale your organizational performance with regard to your competitors in your industry. Based on five-point Likert scale please select your answer (1 = Very poor performance, 2 = poor, 3 = Barely acceptable, 4 = Good, and 5 = Very good performance).

Items		1	2	3	4	5
1.	Overall firm's profitability.					
2.	Return on investment.					
3.	Customer satisfaction.					
4.	Product/ services quality.					
5.	Development of new products / services.					
6.	Developing employees' competencies and skills.					
7.	Employees' satisfaction.					

Thank you

APPENDIX 3

Arabic Version of the Survey Questionnaire

Cover Letter to Managers of The Palestinian Listed Firms
for the Final Data Collection in the Arabic Language



لرحمن الرحيم

لسادة المدراء ا عزاء.

تحيه طيبه بوعد.

أودعيتا أن أعرب عن خلصتي قيري وانخذي ليلكم ستكمال هذا ا ستيان. لا ربي ع محمدا شفا طلب
لتقورا في جامعه شمال (UUM) (University Utara Malaysia) تخصص محاسبه ادائه
الترليز: نظم الوقيله اي قفري هال مله و غير ال مله (بت هدف هذه الدراسة الى التعرف على أثر الظروف
السياسيه وما يتبعها من مقدمات اقتصاديه في ممارسات الوقيله اي ال مله تطبيق في لشركه الفلاس طيله
ال مدرج في سوق لسطين ال مله ب بضافه الى ذلك فان هذه الواس قنن عى يضل لتعرف في ثرى
شافي ال عربي عى اليه والوقيله قواثره اعلى ا داء ال مله و غي ر ال مله للو مس سة. ان ال عمل ومات الم سخدم قى
هذه الدليله في لغيات كاي هي قبضه وليتم اعطى هة اخرى.



UUM
Universiti Utara Malaysia

مع خالص شكر و التقدير

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Mobile- +972595253250

لقسم يضي طلاق قسم في جزئين. الجزء ا ليلتون من علومات عن الو مس قين م ال جز علاني
يلتون من علومات عن عبى هذه ا تماره.

لجزء

1-الرجاء اختيار قطاع العمل

☐ خدمات ☐ مناعة ☐ است ☐ تامين ☐ ك ☐

2- اجمالي عددال موظفين في شركه

3- سن تأسيس شركه

لجزء ثانياً

1-الرجاء لتخي ارال جنس

☐ ذكر ☐ أنى

2-الرجاء لتخي ارال عمر

☐ اقل من 30 عام ☐ 31 لى 45 ☐ 46

3-الرجاء لتخي ار مستوى تعليم

☐ بطل وريوس ☐ اجسي ر ☐ لفتو

4- إذا كان ليك اي مزالش هادات الم في التالي فالرجاء لتخي ار نوع الش هادة

☐ PA ☐ C ☐ A ☐ CFA ☐ ACCA ☐ IA ☐ O ☐ r

5- عدد سن واتال خيرة

☐ 5 سن وٲ فما دون ☐ من 6 لى 10 ☐ 11 لى 15 ☐ من 6 عام فأكثر

6- ما موال نهص بالنيش غلج الي

7- الرجاء لتخي ار الفيرة الزبي اتي قضيت هلي هذاال نهصب.

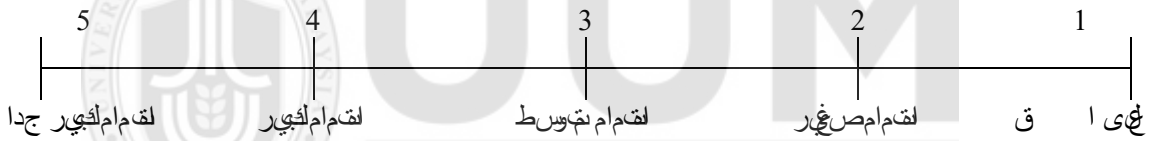
☐ 5 سن واتفما دون ☐ من 6 لى 10 ☐ 11 لى 15 ☐ 16 عام فأكثر

لجزء ثالث: الرجاء تلخيص ارمدى لقدم ا داره على بالكل وحي التقدمة. استنى ادا لى ال قى اس ان اى ر جى تحيد ا جلتكم.



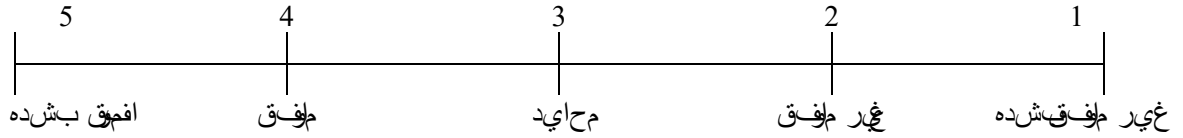
5	4	3	2	1	ا	ة
					التغييرات في التكاليف والتكاليف المتغيرة.	1.
					التكاليف المتغيرة التي يتم خدمها بالمال.	2.
					التكاليف التي لا يمكن تجنبها.	3.

لجزء الرابع: للرجاء لتخير امدى لقدام ا داره المدي بالمدى اتلغى اي التالىة استنى ادا لى ال قى اس ان اهرجى
تحيه ا جلتكم.



5	4	3	2	1	ا ا ة
					1. عدلفشءاسرارالعمل خارج للؤمسة.
					2. ضلاف قمءاء او خدماءفرع ه من الءءج اول خءمة لاءىسى. Scale effect (Product depth)
					3. ضلاف قمءاء وخدماء م ئملل ءءج لاءىسى. Scope effect (Product width)
					4. الكفة نءء الكفة لءاء لءوءق قءىمال خءمة)
					5. بلكارنءاء وخدماء جءىده.
					6. زى اللق قءرة لءاءىة.

لنقل مثال ث بي عمل طلاق سم لقي قياسي ت داخل إطار المؤسسة ومستوى يتقبل المؤسسة موظفيها ومشارك قتلجها م هم. استنادا الى القياسي اني اخرجى لتخيار مدى ىمة العبارات التالية لؤسيتكم.



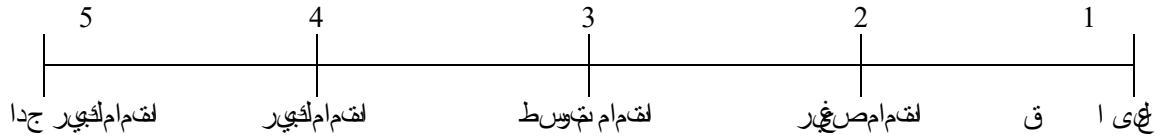
5	4	3	2	1	ا ة
					1. بخشى الى درويون من بلدا معارضت لمقرارات رؤسلى هف الى عمل
					2. تقوم ا داره لى الى بلب م هام الو قيلة لقي نش اطانت ل شركة وت ع طى قى وىض ح لى ي اب م ذهال م هام.
					3. هن ال لفس افة ووض ح قى ين ال م دراء الى بار ول م دراء ال لفس طى ن. ال م دراء ال لفس طى ن م رؤساء ا ام)
					5. يس م ح خرق و لى ن و ا ج راء ات ال عمل.
					6. لؤس س ق و لى ن و ا ج راء ات عمل صار مة.
					7. تقو م لؤس س ق ب طى ق ق و لى ن و ا ج راء ات عمل ب ل ش ك ل صار مة.
					8. لؤس س ق و لى ن عمل صار م ق ت ج ا ه ا اص او ا ال لى ح فة.
					9. ق ب ض ل لؤس س ق م ش ا ر ك ق ت ل ج ا ع ل ه ا م ع م و ظ لى ه ا.
					10. ق ب ض ل ل م دراء ال عمل ش ك ل ق ب ر ه ب م ن ال عمل ل ج م ا ع ي.

لنقل سطر ا ب ع ج ك نون طلاق س في هـ يس ل ق ت ث ج ل و ي ن ظ م ال و ق هـ ة ا داي ة ل و ق ي س ل و ك ال م و ظ ل ن ال ح ر ي ات
ال م و ح ة ل م . اس ت ن ا د ال ال ق ي اس ا ن ا ح ر ج ي ل ن خ ي ا ر م د ي م ئ م ة ا ل ع ب ا ر ا ت ال ت ال ي ق ل و م س ن ك م .

5	4	3	2	1
افهوق بشده	مفوق	م ح ا ي د	غير مفوق	غير مفوق بشده

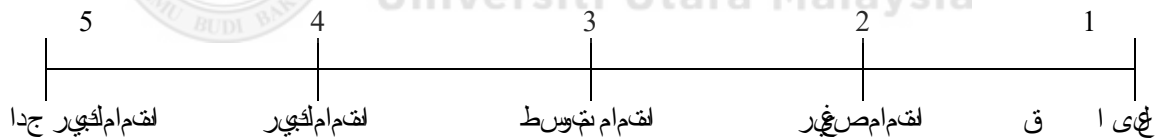
5	4	3	2	1	ا ة
					Beliefs System
					1. رسال ة الؤم س ق ت ن ي و ض و ح الق ي م ا ي ق ل م و ظ ي الؤم س ة .
					2. ا دار ة ق ل ي ل ق و ج ا غ ل ي م ا ي ق ل م و ظ ي الؤم س ة
					3. م و ظ و ل ش ر ك ق ي د ر ك و ن ق ل ي م ا ي ق ل الؤم س ة .
					4. رسال ة الؤم س س ق ل م م و ظ ي الؤم س ة
5	4	3	2	1	Boundary system
					1. ت ع م ب ش ر ك ن ا ق ي م و ن ق ل و ك ا ع م ال ت ع ي ق ل س ل و ك ال ن م س ل ج ل ق و ي ال ع ا م ل ق ل ع ي ن ا .
					2. م و ن ق ل و ك ا ع م ال ت ع ي ق ل و ي ال ع ا م ل ق ل ع ي ن ا ح و ل س ل ق ي ال ت ي ه ي خ ا ر ج ال ح د و د .
					3. الؤم س ق ل ي ه ا ن ظ ا م ا ل ج ي ي ع م ل ق ي ا غ م و ظ ي ل ش ر ك ق ب ل م خ ا ط ل ت ي ي ن غ ي ت ح ه ا .
					4. م و ظ ي الؤم س ة ق ي ا ع و ا د ر ا ك ل م و ن ق ل و ك ال ع م ل .

لنقل سلسل س ادس يتقوم كفل الوهمس انتقياس ائلهال طلي وغيرال طلي.ي عمل ملاق سم لحي قياسي لالوف ع التي من اجل وايت مقياس اداء الوهمس سة. امتن ادا الى ال قياسي اني اميرج يقييم لالوف التي تتم من اجل هاقياسي ا داء في وهمس سة كم الموقرة.



ا ة					
5	4	3	2	1	Diagnostic Control
					1. مراقب تله تلج
					2. التقدم من حوا مداف ب، تحيق ا داف)
					3. مقارن تله تلج جالت بقعات
					4. مراجعة ا راءات لئسي

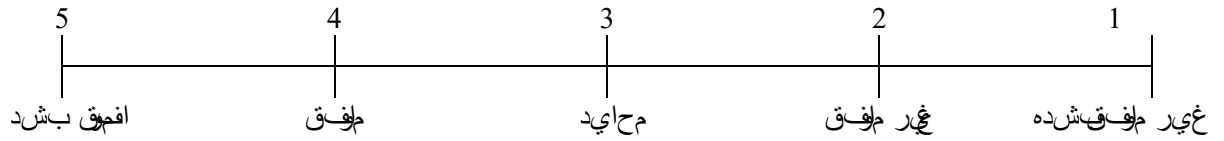
لنقل سلسل س ادس يتكلم ه يتقوم كفل الوهمس انتقياس ائلهال طلي وغيرال طلي من لتدخل مبشر من ارة لئلي ا انا. امتن ادا الى ال قياسي اني اميرج يقييم لالوف التي تتم من اجل ه لتدخل ا دارة لئلي في مقياسات قياسي ا داء.



ا ة					
5	4	3	2	1	Interactive control
					1. إتاحة اللمج اللان اقش في ائلام اعانل رؤساء ومروسي ران
					2. تلمين التحددي المسمت مرقاقش قلبيلات ا سري و خطة ال عمل.
					3. تقدم وجه قنظر عامه عن الوهمس سة.
					4. بطة اجزاء الوهمس سة قبعض ملبعض.
					5. تلمين الوهمس سة الى التلوي لحي عوامل النجاح لاسم.
					6. تطوير المبررات المشتركة في الوهمس سة.
					7. تلمين الوهمس سة من التلوي لخالق ضاي ال عام.

لقد سأل سراج: هذا ليس ميعاد عمل نوحى في اس مدي اهيء الى التعليم المستمر ونكس اب خيرات جيء في الؤمسة.

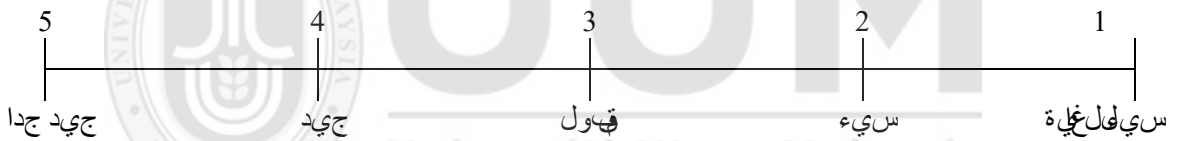
استبق ادا الى ال قي اس ان اهير جي لتخي ار مدى م ئمة العبار ات التلي قلو م س تكم الموقرة .



5	4	3	2	1	ا ة
					1. الخليم موفت ا ح الت قدم.
					2. من القيم ا ي ق ل ق د ف ي الو م س ة الخليم
					3. ب م ج ر د أ ن ت ل ح ي و م س ت ن ا ع ن ا ل ف م ن ع ر ض م س ق ل ز ل ل خ ط ر .
					4. ي ع ب ر ا ل ف ل م ا س ت ث م ا ر و ل ي س ك ح ر و ف

لَقَسْ مَلِكًا مِنْ لِقَسَ الْهَيْثَامُ وَ يَرِمْ خَصَصَ لِقِيَّ اسْ اِدَاءَ الْوُثْمُ سَ قَالَ لِقِيَّ وَلِغَيْرِ لِقِيَّ اسْتَنْ اِدَا لِقِيَّ اسْ اِدْنَاهُ

يُرجى اختيار أقرب خيار لكم الموقرة ذلك
غير الموقرة ان تكون اجبت كدقيق تمام ا).



5	4	3	2	1	ا	ة
					وبحسب شركة	1.
					العمل على ا	2.
					رضاء لبطن/العم	3.
					جودة لفتح/الخدمة	4.
					تطوير كفاءات ومهارات الموظفين	5.
					تطوير منتجات / خدمات جديدة	6.
					رضاء الموظفين	7.

شرك رالى كم

نؤمن بآياتك مزيديا من التقدير والبراح