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MANAGEMENT CONTROL SYSTEM: ITS ANTECEDENTS AND CONSEQUENCES ON ORGANIZATIONAL PERFORMANCE

RABEE M.A. SHURAFI

DOCTOR OF PHILOSOPHY
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MANAGEMENT CONTROL SYSTEM: ITS ANTECEDENTS AND CONSEQUENCES ON ORGANIZATIONAL PERFORMANCE

By
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SCHOOL OF ACCOUNTANCY  
COLLEGE OF BUSINESS  
Universiti Utara Malaysia

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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 leaning 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

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.

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<th>Abbreviation</th>
<th>Full Form</th>
</tr>
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<tbody>
<tr>
<td>MCS</td>
<td>Management Control System</td>
</tr>
<tr>
<td>PEU</td>
<td>Perceived Environmental Uncertainty</td>
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<tr>
<td>OP</td>
<td>Organizational Performance</td>
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<tr>
<td>OL</td>
<td>Organizational Learning</td>
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<tr>
<td>NC</td>
<td>National Culture</td>
</tr>
<tr>
<td>MA</td>
<td>Management Accounting</td>
</tr>
<tr>
<td>RBV</td>
<td>Resource Based View</td>
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<tr>
<td>BSC</td>
<td>Balanced Scorecard</td>
</tr>
<tr>
<td>PSE</td>
<td>Palestine Stock Exchange</td>
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<td>PNA</td>
<td>Palestinian National Authority</td>
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<td>LOC</td>
<td>Levers of Control</td>
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<td>PLS</td>
<td>Partial Least Square</td>
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<tr>
<td>SPSS</td>
<td>Statistical Package for the Social Sciences</td>
</tr>
<tr>
<td>SEM</td>
<td>Structural Equation Model</td>
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<tr>
<td>CEO</td>
<td>Chief Executives Officer</td>
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<tr>
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<td>Analysis of a Moment Structures</td>
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<tr>
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<td>CFA</td>
<td>Confirmatory Factor Analysis</td>
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<td>Composite Reliability</td>
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<td>Average Variance Extracted</td>
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<td>Variance Influence Factor</td>
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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 (hereafter 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
The contents of the thesis is for internal user only
REFERENCES


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Valerie, F. (2012). Re-discovering the PLS approach in management science. *M@n@gement, 15* (1), 101-123.


### Appendix 1

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<td></td>
<td></td>
<td></td>
<td>1 year</td>
</tr>
<tr>
<td>MIC</td>
<td>Insurance</td>
<td>losses</td>
<td>losses</td>
<td>losses</td>
<td>losses</td>
<td>losses</td>
<td>3 years</td>
</tr>
<tr>
<td>AIB</td>
<td>Banks</td>
<td>losses</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1 Year</td>
</tr>
<tr>
<td>PSE</td>
<td>Banks</td>
<td>losses</td>
<td>losses</td>
<td>losses</td>
<td>losses</td>
<td>losses</td>
<td>4 years</td>
</tr>
</tbody>
</table>

**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
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
   - Masters
   - 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).

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

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).

<table>
<thead>
<tr>
<th>Items</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Product introductions in adjacent industries.</td>
<td></td>
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</tr>
<tr>
<td>3. New industry entrants.</td>
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</tr>
</tbody>
</table>
**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).

<table>
<thead>
<tr>
<th>Items</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Diffusion of prosperity knowledge outside the firm.</td>
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<tr>
<td>2. Scale effects (Product depth).</td>
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<tr>
<td>4. Input costs.</td>
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<tr>
<td>5. Internal product enhancement.</td>
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<tr>
<td>6. Increasing productive capacity</td>
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</tr>
</tbody>
</table>

**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).

<table>
<thead>
<tr>
<th>Items</th>
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<th>2</th>
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</tr>
</thead>
<tbody>
<tr>
<td>1. Change in product technology that affect the relative cost/</td>
<td></td>
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<tr>
<td>efficiency to user.</td>
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</tr>
<tr>
<td>2. New technology</td>
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<td></td>
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<tr>
<td>3. Competitors technology</td>
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</tr>
</tbody>
</table>
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).

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

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

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

<table>
<thead>
<tr>
<th>Items</th>
<th>1</th>
<th>2</th>
<th>3</th>
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</thead>
<tbody>
<tr>
<td>1. Learning is the key to improvement.</td>
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<tr>
<td>2. Basic value include learning as a key to improvement.</td>
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<tr>
<td>3. Once we quit learning we endanger our future.</td>
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<tr>
<td>4. Learning is viewed as an investment not an expense.</td>
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</table>

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).

<table>
<thead>
<tr>
<th>Items</th>
<th>1</th>
<th>2</th>
<th>3</th>
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</tr>
</thead>
<tbody>
<tr>
<td>1. Overal firm’s profitability.</td>
<td></td>
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<tr>
<td>2. Return on investment.</td>
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<tr>
<td>3. Customer satisfaction.</td>
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<tr>
<td>4. Product/ services quality.</td>
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<tr>
<td>5. Development of new products / services.</td>
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<tr>
<td>6. Developing employees’ competencies and skills.</td>
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</tr>
<tr>
<td>7. Employees’ satisfaction.</td>
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</tbody>
</table>

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
لمرحبي للرقيم؛

للراداد لإجراء إجازة.

تعجيل مديوع.

أود بدءًا أن أعرب عن خالص تقديري وامتناني لكم، ستليم بالهند.(University Utara Malaysia-UUM) نظوراً، جمعنا، على أنها، وفؤادًا. تمتد هذه الدراسة إلى البيروقراطية والظروف العوامية، ونتحدث عن ممارسات الرقابة في اتخاذ القرار.

البحث في بحوث أوروبية، يضفر للإسراع، هذه الدراسة تسعى أيضًا للتعرف على أثر الظروف المالية. بإمكان产学研 تطبيق قانون LOGIC على فلسطين.

الدراسات الأكاديمية تتطلب مزيدًا من التحليل. هذه الدراسة هي لأغراض أكاديمية بحتة، وستكون مقدمة للشكر.

مع خالص الشكر وتقدير

ربيع محمد الشرف

Rabeeshurafa@gmail.com
Rabee_m@oyagsb.uum.edu.my
Mobile- +972595253250

الجزء الأول، يتم في هذا الجزء، هو لغات نادرة، وليست متعلقة.

الجزء الثاني، يتكون من معلومات عن المؤسسة.

يجب أن يكون الهدف من الدراسة، تتضمن تحليل البلدان العربية على البيئة الرقابية وأثرها في العمل في فلسطين.

لمزيد من المعلومات، يرجى الاتصال بالناشر.

لجزء
1- الرجاء اختيار قطاع العمل
   □ خدمة □ مناع □ استثمار □ تامين

2- الرجاء اختيار نوع الرخصة:
   □ رخصة □ رخصة

3- الرجاء اختيار نوع الرخصة:
   □ رخصة □ رخصة

أجمالي عدد الموظفين في الشركة

السنة تأسيس الشركة

القسم الثاني
1- الرجاء اختيار الجنس
   □ ذكر □ أنثى

2- الرجاء اختيار العمر
  اقل من 30 عام □ 31 إلى 45 عام □ 46 عام فأكثر □

3- الرجاء اختيار المستوى التعليمي
   □ بكالوريوس □ ماجستير □ دكتوراه

4- إذا كنت لديك أي شهادات مهنية فضلاً تفضل بالخبرة وشهادة
   □ CPA □ CMA □ CFA □ ACCA □ CIA □ O

عدد سنوات الخبرة

5- الرجاء اختيار الفترات الزمنية التي قضيتها في هذا المنصب
   5 سنوات فما دون □ من 6 إلى 10 □ 11 إلى 15

6- الرجاء اختيار الفترات الزمنية التي قضيتها في هذا المنصب
   □ ما بين 6 إلى 10 □ 11 إلى 15 □ 16 عام فأكثر

7- الرجاء اختيار الفترات الزمنية التي قضيتها في هذا المنصب
   □ ما بين 6 إلى 10 □ 11 إلى 15 □ 16 عام فأكثر
القسم الثانى: يتكون هذا القسم من أربع إجزاء رئيسية. الجزء الأول يتعلق بالتقلبات السياسية في فلسطين بين ما تم إعداده. الجزء الثاني يتناول التقلبات السياسية في ت DataGridView مماثل. الجزء الثالث يتعلق بمدى اهتمام إدارة العليا في مستوى المنافسة في السوق الفلسطيني. الجزء الرابع يتناول التكتيكات التسويقية المستخدمة في مؤسستكم في المقارنة مع منافسيكم الرئيسيين. من الصعب جدا التنبؤ بالحالة المستقبلية للبيئة السياسية. مقياس أدناه يرجى تحديد إجابتك.

<table>
<thead>
<tr>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>متوفر بشدة</td>
<td>غير متوفر</td>
<td>متوسط</td>
<td>غير متوفر بشدة</td>
<td>غير متوفر</td>
</tr>
</tbody>
</table>

الجزء الثالث: الرجاء اختيار مدى قدتم تقدمكم في تنفيذ خططكم وتحقيق أهدافكم. فمثلاً إذا كانت اهتماماتكم较高، فاكتمال قدتم تقدمكم.

<table>
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<tbody>
<tr>
<td>كبيرة جدا</td>
<td>كبيرة</td>
<td>متوسطة</td>
<td>صغيرة</td>
<td>غير متوفر</td>
</tr>
</tbody>
</table>

الجزء الرابع: الرجاء اختيار مدى قدتم تقدمكم في فتح باب فتح حسب الطريقة التي تطبقها. قدتم تقدمكم.

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<tbody>
<tr>
<td>متوفر بشدة</td>
<td>غير متوفر</td>
<td>متوسط</td>
<td>غير متوفر بشدة</td>
<td>غير متوفر</td>
</tr>
</tbody>
</table>

ملاحظات:
1. إطلاق المنتجات وخدمات جديدة من قبل المنافسين.
2. التكتيكات التسويقية التي تطبقها المنافسين.
3. دخول المنافسين جدد للسوق.

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1. Scale effect (Product depth)
2. Scope effect (Product width)
3. Stability in the solution of the problem
4. New products and services
5. Increase productivity
6. Confidentiality of company secrets
لقسم الثالث: الجملة الأولى

يشترط على المؤسسة ملاحظة واتباع معايير وتقييمات داخل إطار الاتجاهات والشروط والسياسات الإدارية المطبقة في المؤسسة، استنادًا إلى النماذج والراتيجيات المذكورة في الملاحظة الأولى.

1. يُعتبِر الخروج عن نطاقات والتصريحات غير مناسبة في إدارة المؤسسة.
2. تقوم إدارة المؤسسة بتنظيم وتنفيذ الفعاليات وإجراءات التدريب وتطوير وتحفيز موظفي المؤسسة.
3. من الضروري وضع قواعد تشريعية ومحققية في مجال المسارين وتحديد مسؤوليات الإدارة وكيفية الإجراءات و联系方式.
4. يتم توجيه الموظفين بموجب الإجراءات وإيجادات القيادة بطرق عادلة وسلسة.
5. يتم توجيه الموظفين بموجب الإجراءات وإيجادات القيادة بطرق عادلة وسلسة.
6. يتم توجيه الموظفين بموجب الإجراءات وإيجادات القيادة بطرق عادلة وسلسة.
7. يتم توجيه الموظفين بموجب الإجراءات وإيجادات القيادة بطرق عادلة وسلسة.
8. يتم توجيه الموظفين بموجب الإجراءات وإيجادات القيادة بطرق عادلة وسلسة.
9. يتم توجيه الموظفين بموجب الإجراءات وإيجادات القيادة بطرق عادلة وسلسة.
10. يتم توجيه الموظفين بموجب الإجراءات وإيجادات القيادة بطرق عادلة وسلسة.

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</table>
القسم الرابع: يتكون دارية كرقابة سلوك الموظفين والحريات

الموافق بشدة غير موافق

| Beliefs System | | | | | |
|----------------|---|---|---|---|
| 1. رسالة التوجه والوصول إلى وجهة هدف المؤسسة. |
| 2. دارتقسيم وتنظيم وجهة هدف المؤسسة |
| 3. موظفو المؤسسة يدركون وجهة هدف المؤسسة |
| 4. رسالة التوجه والوصول إلى وجهة هدف المؤسسة |

| Boundary system | | | | | |
|-----------------|---|---|---|---|
| 1. نظام توجيه الموظفون عند خروج العملة من الاستفادة من القيود |
| 2. نظام توجيه الموظفون عند خروج العملة من الاستفادة من الحدود |
| 3. نظام يضمن نظام داخلي للأعمال تلبينًا للشروط القانونية تتطلب من خارج الحدود |
| 4. نظام المؤسسات يضمن نظام داخلي للأعمال تلبينًا للشروط القانونية وتتطلب من خارج الحدود |

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لاجع للقياس: يقوم كل المؤسسات بتقديم أدائه المالي وغير المالي. من خلال مقياس التقييم الذي يثير إراداته، يتم تقديم نتائج القياس.

<table>
<thead>
<tr>
<th>قياس تحديد مقدار الفاعلية</th>
<th>قياس تحديد المقدار الفاعل</th>
<th>قياس تحديد مقدار الفاعل</th>
<th>قياس تحديد مقدار الفاعل</th>
<th>قياس تحديد مقدار الفاعل</th>
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</tr>
</tbody>
</table>

**Diagnose Control**

1. مراحيل التحفظ.
2. الفرق بين هدف (إحصائية) بالمقابل.
3. مقارنة بين المبادرات.
4. مراجعة رؤى الإدارة.

**Interactive Control**

1. إنتاج كلاً من الفعالية: الإنتاجية، الإنتاجية، الإنتاجية، الإنتاجية.
2. تقسيم وترتيب عالمية وusuarios.
3. وضع إجراءات الأمور بصورة بسيطة وشاملة.
4. تنفيذ ويمكن أن يكون ناجحًا.
5. تنفيذ القرار، يمكن أن يكون ناجحًا.
6. تطوير القيمة الجانبية النتيجة في القياس.
7. تطوير القضايا الجديدة.
**المبحث السابع:**
هذا المربع ينمونق في قياس مدى أهمية التعلم المستمر واكتساب خبرات جديدة في المؤسسة. استنادًا إلى المقياس أدناه يرجى اختيار مدى تأمة العبارات التالية لمؤسسةكم الموقرة.

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</thead>
<tbody>
<tr>
<td>غير مقبول</td>
<td>فقير</td>
<td>مقبول</td>
<td>موافق بشد</td>
<td>موافق بشده</td>
</tr>
</tbody>
</table>

**المبحث الثامن:**
يركز هذا المربع على قياس الأداء المالي والغير مالي. استنادًا إلى المقياس أدناه يرجى اختيار الخيار المقرب لمؤسستكم الموقرة وفقًا للذين سنوات مالية بالمقارنة مع أداء منافسيكم. (من غير المتوقع أن تكون الإجابات دقيقة تمامًا)

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<tbody>
<tr>
<td>غير مقبول</td>
<td>قبول</td>
<td>مقبول</td>
<td>جيد</td>
<td>جيد جدا</td>
</tr>
</tbody>
</table>

**شكرًا لكم:**
أتمنى لكم مزيدًا من التقدم والنجاح.