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(104)

15

(93)

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(%0.95)

(70)

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(SPSS)

(One way ANOVA)

(Scheffe)

%80.2

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# **Management control role in improving the performance of the Non Governmental Organizations in the West Bank, from the perspectives of their managers the perspectives of their managers, and prospects for promotion**

## **Abstract**

This study was conducted in the time period between October, 2008 and December 2009, the population of this study consisted of the managers of Non Governmental Organizations in the West Bank.

This study aimed to identify the management control role in improving the performance of the Non Governmental Organizations in the West Bank from the perspectives of their managers, and prospects for promotion, as well as to detect whether there are differences in the average responses of respondents on the role of management control to improve the performance of the Non Governmental Organizations, according to the fields, in the light of the variables of scientific qualification, specialization, nature of the activity, number of personnel of the organization, years of experience, and chronological age of the Organization.

The rationale for this study is the need for an effective regulatory system works to improve institutional performance in Non Governmental Organizations, and access to solutions that improve managerial performance on the basis of scientific and practical basics , in addition to the scarcity of studies on this subject in Non Governmental Organizations.

The study population consisted of all directors of Non Governmental Organizations in the West Bank, numbered (104) manager, the sample was determined according to special considerations, including the organization to be officially registered in the Palestinian Interior Ministry, and no fewer than 15 staff employees, and has provided technical and financial report within 3 years ago. The researcher intended to use the comprehensive survey of the society, however, several conditions obstacle him to do so, and thus conducted on a sample of (93) directors.

The descriptive approach was used, a questionnaire was developed consisted of (70) paragraph, and enjoyed a degree of validity and reliability rate (0.95%) which is a good degree that fulfill the purposes of the study, and the study tool consisted of two parts, the first part included the independent variables of the study, namely: (scientific qualification, nature of the activity, number of personnel of the organization, years of experience, and chronological age of the Organization), while the second part contains the study fields represented in the role of management control in the following points: (organizational structure, sustaining the work of the Human Resources Department, assessing the performance, realizing efficiency and effectiveness, regulatory tools, the prospects for strengthening control), as well as the difficulties that limit the application of an effective regulatory system, information was gathered and the study and test hypotheses, and analysis of data resolution, and then analyzed using statistical program (SPSS), were extracted percentages, averages, and standard deviations, as well as a (One way ANOVA)

for significant differences between the average responses of respondents, test (Scheffe) comparisons a posteriori to examine hypotheses of the study.

The survey results showed that 80.2% of respondents assert that there is an active role of management control in improving the performance of the Non Governmental Organizations in the West Bank, on all fields and on the total degree, the responses obtained high degree, and the results also showed that there were no differences between the average response of the respondents according to the variables of scientific qualification, the number of employees of the organization, and years of experience, the results also showed that there were differences in the responses of respondents according to specialization and age of the organization of the organization, the differences in specialization variable depending on the field of evaluating the actual performance, and realizing efficiency and effectiveness, between the social sciences and engineering, specializations and the differences were for the benefit of social sciences, and also differences were found in the variable age of the organization according to the field of regulatory tools and prospects for promotion, where the differences were for the benefit of the category 13 - 17 years.

In light of the results came out with a researcher of the conclusions was that the most important internal management control in organizations of civil society in the West Bank, affect and are affected in the presence of the structure of a sound regulatory framework and effective through its contribution to the clear delineation of duties of the job to be able to subordinate their performance, as well as her active role in sustainability work of the Human Resources Department, in evaluating the actual performance they contribute to make the mechanisms of action through effective by the Director prior plans enable staff to periodic follow-up reports will help to achieve effective control and achieve their vision, mission organizations, and the presence of measurable targets, as it was to control an active role to the efficiency and effectiveness, through its contribution in improving the quality of decisions emanating from the Organization, and has management control methods to improve the performance of the organizations as a method of direct observation and supervision, and management reports, and others.

As indicated in the presence of obstructions in some organizations of civil society in the West Bank to prevent the application of an effective regulatory system to improve performance, including the misconception among some managers of administrative processes and applications, and the multiplicity of control, and volatility in financial aid to some organizations, has recommended setting a vision researcher proposed to strengthen the role administrative control to improve the performance of which was the adoption of the principle of objectivity in regulatory reporting, and the creation of a separate internal control, and the adoption of administrative and financial systems are capable to establish concepts of management control between the workers.

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## **Study Back Ground**

### **Introduction 1.1**

.(2000 )

.(2002 )

(Theory of Leadership Effectiveness)

.(1997 )

.(1987 )

(1987 )

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**Study Problem**

**2.1**

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Study Importance

3.1

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Study Justification

4.1

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**Study Objectives**

**.5.1**

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**Study Questions**

**6.1**

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**Study Hypotheses**

**7.1**

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**:Main General Hypothesis :** **.1.7.1**

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**:Statistical General Hypothesis :** **.2.7.1**

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(0.05= $\alpha$ )

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**Study Limitations** **8.1**

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2009/12-2008/10

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**Study Postulates** **9.1**

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## **Theoretical frame & previous studies**

**Introduction 1.2**

**Theoretical frame 2.2**

**: Concept of Management oversight .1.2.2**

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.(1986 )

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.(2000 ) "

.(2000 )

.(2008 )

: Process of Management oversight

.2.2.2

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.(2008 )

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.(2008 )

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.(2008 )



### **:Importance of Management oversight**

**.3.2.2**

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.(2007 )

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.(2004 )

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.(2004 )

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.(2007 )

### **:Goals of Management oversight**

**.4.2.2**

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.(2004 )

.(2007 )

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.(2007 )

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.(2004 )

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.(2003

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**Prosperities of effective Management oversight**

**.5.2.2**

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.(2005 )

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.(1996 )

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.(2007 )

:Types of Control

.6.2.2

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.1.6.2.2

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:(Positive Control)

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.(1995 )

:(Negative Control) ( )

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.(2008 )

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**.2.6.2.2**

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:(Steering Control)

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:(Step – By – Step Control)

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:(Post Execution Control) :

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.(2008 )

: **.3.6.2.2**

:(2007 )

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:(Technical Control) : •

...

:(Routine Control) : •

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: **.4.6.2.2**

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(1995)

5.6.2.2

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(2003)

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6.6.2.2

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(2004)

7.6.2.2

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.(1991

### : .8.6.2.2

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.(2003 )

### Concept of Management oversight .7.2.2

## Concept of Management oversight

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(1995 )

## Tools of Management oversight

### .8.2.2

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.(2007

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.(2008 )

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.(2002 )

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.(2000 )

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.(2007 )

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.(2007 )



### **.9.2.2**

**The Role of Management Control in improving performance of the organization**

### **.1.9.2.2**

**The Role of Management Control in Developing the Organizational Structure of the organization**

.(2001 )

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.(1996

.(2005 )

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.(2001 )

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(2002 )

#### **.2.9.2.2**

#### **The Role of Management Control in sustaining the work of Human Resources Dept.**

(2005 )

.(2000 )

.(2005 )

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(1996 )

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(2001 ) .. :

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.(1996

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).(1996 )

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### **.3.9.2.2**

#### **The Role of Management Control in Evaluating performance of the organization**

.(2005 )

( ... )

.(Saul & Thomas, 2001) ...

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.(1996 )

#### **.4.9.2.2**

**The Role of Management Control in achieving efficiency and activeness of the organization**

(Carzo and Yanouzas,1971:9)

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.(2005 )

.(2000 )

.(2000 )

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(Barnard,1974:55)

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.(2000 )

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-: : •

.(2000 )

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:Improving Performance

.10.2.2

### **:The concept of performance**

### **.1.10.2.2**

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) "

( ) ( ...  
(1999

.(2000 )

### **:Performance Management**

### **.2.10.2.2**

) (1998 Honegge and Milian )

:(2000 ) .(

- .( ) •
- .( ) •
- .( ) •
- ( ) •

### **.3.10.2.2**

### **Continuous Improvement of Managerial performance**

(2004 )

(2008)

#### .4.10.2.2

#### The Criterion of improvement of Managerial performance

:

• :Relevance

:

• :Effectiveness

• :Efficiency

Mcgee & )

(Thomes & Wilson, 2005.p.787

• -:Sustainability

• -: Impact

(2009)

: Performance oversight

#### .5.10.2.2

(2007 )

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.(2003 )

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(2004 )

Properties of effective oversight system

.11.2.2

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.(2007 )

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.(Fisher, 1996)

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.(1995 )

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.(1996 )

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### .12.2.2

#### **Difficulties facing the process of performance oversight**

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.(2008 )

: •

.(2004 )

( ) :

.(1988 )

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:Civil Community

13.2.2

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**:Civil Community Definition**

**.1.13.2.2**

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:(2005 )

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**:Civil Community Components**

**.2.13.2.2**

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.(2006 )

**:Civil Community organizations**

**.3.13.2.2**

(2002 )

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(1997 )

:( 2002 )

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.(1999 )

10,375 2001  
 (2008 ) 1999 112,726,506  
 180  
 60 120 1993  
 .(2002 )

.(1993 )

#### .4.13.2.2

#### The importance of Civil Community Organizations in Development

: (2002 (

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**Previous studies 3.2**

( )

:

: **.1.3.2**

" :(2009) د

(129)

(%97.67)

(126)

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" : (2008)

"

2008/2007 (348)

%65 (225)

.

" : (2008)

"

(57)

.%97

.

" : (2007)

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(

(120)

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" : (2007)

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(

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" : (2007)

"

(94)



(6)  
 (10) (%6.4)  
 (%10.5)  
 (%30.9)  
 (%52.1) (29)  
 (49)

2007

.

" : (2005)

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( ) " : (2005)

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" : (2004)

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" : (2004)

(%100)

(130)

(107)

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" : (2003)

" : (2002)

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" : (2001)

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(

: **.2.3.2**

" : (Alessa Ndro Spenol, 2005 )

"

/ " : (Biers Taker , 2004) "

(203)

.(2008 )

" : (Margret A. Abernetthy, 2003)

"

.(2007 )

:(William Thomas & Emerson Henk,2003)

.(2005 )

" : (Smith, & Deborah, 2002):  
"

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" (Swanson, Richard W 2002)  
"

" " : (Etverk, 2002)

(2001-2000)

(8)

2001 (17) 2000

" " : (Schwartz, 2002)

.(2008 )

" : (K.Sim 1996 )

"

(83)

.(2008 )

: **.3.3.2**

(2009)

(2007)

(2008)

(2004)

(2008)

.(2002)

(2001)

(2007)

(2007)

(2005)

(2005)

(2003)

(2004)

: **.4.3.2**

Alessa

(Ndro Spenol, 2005)

(Biers Taker , 2004)

(Margret A. Abernetthy, 2003)

(William 2003)

Thomas & Emerson

(Smith, & Deborah, 2002):

(Swanson, Richard W 2002)

(Etverk, 2002)

(Schwartz, 2002 )

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(K.Sim 1996

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**.5.3.2**

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**Methodology & Procedures**

<b>Introduction</b>	<b>1.3</b>
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<b>Methodology</b>	<b>2.3</b>
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.(2002

**Population**

**3.3**

.(2009)

**Sample**

**4.3**

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(104)

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( 15)

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(3)

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(3)

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(15)

(104)

(93)

:1.3

%14.0	13	
%39.8	37	
%34.4	32	
%11.8	11	
%100.0	93	

	%39.8	(1.3)
%14	%34.4	( )
	%11.8	
		%84

(2004)

.%80

:2.3

%40.9	38	
%19.4	18	
%29.0	27	
%10.8	10	
%100.0	93	

(2.3)

%19.4                  %29

%10.8

:3.3

%53.8	50	
%4.3	4	
%16.1	15	
%6.5	6	/
%14.0	13	
%5.4	5	
100.0	93	

%53.8 (3.3)

%14 %16.1

%6.5

%5.4

%4.3

:4.3

%65.6	61	30 – 15
%10.8	10	45 -31
%23.7	22	45
%100.0	93	

%65.6 (4.3)

30-15

45

45-31

.(2007)

15

:5.3

%24.7	23	5
%32.3	30	10-5
%43.0	40	10
<b>%100.0</b>	<b>93</b>	

$$\%43 \quad (5.3)$$

%32.3

10

(2007)

(2004)

10-5

%24.7

5

:6.3

%35.5	33	8 – 4
%26.9	25	12 – 9
%10.8	10	17 – 13
%26.9	25	17
%100.0	93	

$$\%35.5 \quad (6.3)$$

(12-9)

%26.9

(8-4)

%26.9

17-13

%10.8

17

(2007)

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%61.6

**Tool**

**5.3**

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(2004 )

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.(14-1)

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.(31-15)

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.(42-32)

- .(53-43) ○
- .(62-54) ○
- .(70-63) ○
- . ○

: Sincerity
.1.5.3

)
(2000

:

- . •
- . •
- . •
- . •

:Reliability
.2.5.3

(2000
)

(70)

):



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—

(Consistency)

-(Cronbach-Alpha)

(20)

(70)

: (%0.95)

. —

:7.3

%0.88	.	1
%0.88	.	2
%0.87	.	3
%0.89	.	4
%0.83	.	5
%0.83		6
%0.95		

(0.89-0.83)

(7.3)

(0.95)

.

:procedures

**6.3**

:

(93)

(Spss)

: Variables

7.3

:

:

.1.7.3

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:

.2.7.3

: Statistical Treatment

8.3

(spss)

.

(One Way ANOVA)

( $0.05=\alpha$ )

(0.05)

(0.05)

(Scheffe)

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**Conclusion**

**9.3**

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Results & Discussion

Introduction 1.4

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: 1.1.4

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"

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- . 5 – 4.21 •
- . 4.20 – 3.41 •
- . 3.40 – 2.61 •

2.60 – 1.81 •

1.80 – 1.01 •

:

:1.4

	0.48	3.99		1
	0.49	4.01		2
	0.50	4.16		3
	0.54	4.04		4
	0.61	3.91		5
	0.59	3.96		6
	0.42	4.01		

(1.4)

:

(3.99)

(4.01)

(4.16)

(4.04)

(3.91)

(4.01)

(3.96)

%80.2

:

.1.1.1.4

"

:

:2.4

	0.82	3.96		1
	0.76	3.93		2
	0.67	4.38		3
	0.73	4.26		4
	0.79	4.13		5
	0.82	3.75		6
	0.82	3.82		7
	0.87	3.84		8
	0.88	3.88		9
	0.81	3.92		10
	0.69	4.00	.( )	11
	0.76	3.80	.( )	12
	0.62	4.06		13
	0.76	4.13		14
	0.48	3.99		

(5)

(2.4)

(14-1)

"

"

(4.38)

.

(2.4)

(4.26)

.

(2.4)

(4.13)

(2.4)

(4.00) (4.06)

%75 (3.75)

(2007)

%70

(2004)

%79

**.2.1.1.4**



:3.4

	0.73	4.32	.	1
	0.81	4.23	.	2
	0.75	4.25	.	3
	0.77	4.03	.	4
	0.69	4.34	. ( )	5
	0.69	4.02	) ( ..	6
	0.75	4.23	) ( ...	7
	0.66	4.33	.	8
	0.93	3.95	.	9
	0.76	4.22	.( )	10
	0.84	4.10	) .(	11
	1.35	2.97	) (	12
	1.11	3.65	( ) .	13
	0.74	4.06	.	14
	0.90	3.74	) .(	15
	0.77	3.56	.	16
	0.86	4.08	) ( ....	17
	0.49	4.01		

(5)

(3.4)

(17-1)

"

(4.34)

" ( )

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(3.4)

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(4.32)

"

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(3.4)

(4.33)

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(3.4)

(4.25)

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(3.4)

(4.23)

...

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%80.1

(4.01)

(2009)

.(2004)

(2007)

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**.3.1.1.4**

"

:

:4.4

	0.61	4.16		1
	0.77	4.36		2
	0.70	4.17		3
	0.77	4.25		4
	0.70	4.04		5
	0.66	4.19		6
	0.81	4.19		7
	0.92	3.97	.( )	8
	0.77	4.03		9
	0.93	4.23		10
	0.67	4.15		11
	0.50	4.16		

(5)

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(4.4)

(11-1)

" (4.36) "

.

(4.4)

(4.25)

..

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(4.4)

(4.23)

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(4.4)

(4.19)

%83.3 (4.16)

(2007)

%83.1

: **.4.1.1.4**

"

:

: -5.4

	0.75	3.83	.	1
	0.72	4.25	.	2
	0.70	4.06	.	3

: -5.4

	0.84	4.20		4
	0.70	4.21		5
	0.70	4.15		6
	1.11	3.49		7
	1.01	3.96		8
	0.65	4.03		9
	0.80	4.29		10
	0.70	4.03		11
	0.54	4.04		

(5)

(5.4)

(11-1)

(4.29)

(5.4)

(4.25)

"

.

(5.4)

"

"

" "

(4.20) (4.21)

.

%80.8

(4.04)

.

:

**.5.1.1.4**

"



:

:6.4

.

	0.91	4.20	.	2	1
	0.93	4.17	.	3	2
	0.87	4.02		1	3
	0.92	3.98		6	4
	0.89	3.92		5	5
	0.87	3.81	.	4	6
	1.07	3.76		8	7
	0.76	3.74		9	8
	1.13	3.55	.	7	9
	0.61	3.91			

(5)

•

%84 (6.4)

.%88.1 (2007)

%83.4

%80

(2004)

%85

(2007)

.%72.33

%79.6

%78.4

%76.2

%75.2

%74.8

.%71

%78.2

(3.91)

.

:

**.6.1.1.4**

"

:

(7.4)

(8-1)

.

:7.4

	0.97	4.10	.	1
	0.78	4.23	.	2
	0.76	3.80	.	3
	0.83	3.95	.	4
	0.82	3.90	.	5
	0.94	3.76	.	6
	1.14	3.93	.	7
	0.71	3.98	.	8
	0.59	3.96		

"

"

(4.23)

"

"

(4.10)

.

(7.4)

(3.98)

"

"

(3.95)	"	"
"		
(3.93)	"	

% 79.2	(3.96)
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:	<b>.7.1.1.4</b>
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"

.2.1.4

"

"

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(0.05= $\alpha$ )

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:

(One way- ANOVA)

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:8.4

				:
4.16	4.00	3.95	3.93	.
4.00	4.01	4.04	3.90	.
4.34	4.14	4.13	4.11	.
4.19	4.08	4.04	3.87	.
4.09	3.97	3.93	3.52	.
4.14	4.00	3.92	3.78	
4.15	4.04	4.00	3.85	

(Oneway-ANOVA)

:9.4

	F					:
0.596	0.63	0.23	20.98	0.14	0.44	.
0.840	0.27	0.25	22.36	7.01	0.21	.
0.643	0.55	0.26	23.24	0.14	0.43	.
0.545	0.71	0.30	27.07	0.21	0.65	.
0.093	2.20	0.36	32.34	0.80	2.40	.
0.490	0.81	0.36	0.32.93	0.29	0.87	
0.375	1.04	0.18	16.08	0.19	0.56	

(9.4)

(0.05= $\alpha$ )

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(0.596)

(0.05= $\alpha$ )

(0.840)

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(9.4)

(0.05= $\alpha$ )

(0.093) (0.545) (0.643)

.

(0.05= $\alpha$ )

(0.375) (0.490)

.2005

• :

(One way- ANOVA)

:

:10.4

4.12	4.10	4.01	3.87	.
4.22	4.11	4.05	3.85	.
4.40	4.31	3.99	4.06	.
4.20	4.26	3.93	3.90	.
3.86	4.04	4.00	3.78	.
4.11	4.03	4.11	3.79	
4.15	4.14	4.01	3.88	

(11.4)

(0.05= $\alpha$ )



(Oneway-ANOVA)

:11.4

	F					:
0.211	1.53	0.22	20.38	0.35	1.05	
0.074	2.39	0.23	20.88	0.56	1.68	
*0.040	2.88	0.24	21.58	0.70	2.10	
*0.041	2.87	0.28	25.27	0.81	2.44	
0.324	1.17	0.37	33.42	0.44	1.32	
0.173	1.69	0.35	31.14	0.59	1.78	
*0.054	2.63	0.17	15.29	0.45	1.36	

(0.211)

(0.05= $\alpha$ )

(0.074)

(11.4)

(0.173) (0.324)

.2009

(11.4)

(\*0.040)

(0.05= $\alpha$ ) (\*0.054) (\*0.041)

-12.4)

(14.4- 13.4  
(Scheffe)

(Scheffe) :12.4

(4.40)	(4.31)	(3.99)	(4.06)	
-0.342	-*0.249	0.204	----	(4.06)
-0.414	-*0.321	----	----	(3.99)
-9.259	----	----	----	(4.31)
----	----	----	----	(4.40)

(Scheffe) (12.4)

(4.31)

(Scheffe) :13.4

(4.20)	(4.26)	(3.93)	(3.90)	
-0.300	-*0.353	-0.303	---	(3.90)
-0.269	-0.323*	---	---	(3.93)
5.354	---	---	---	(4.26)
---	---	---	---	(4.20)

(Scheffe) (13.4)

(4.26)

(Scheffe) :14.4

(4.15)	(4.14)	(4.01)	(3.88)	
-0.275	-*0.266	-0.137	---	(3.88)
-0.138	-0.129	---	---	(4.01)
-8.88	---	---	---	(4.14)
---	---	---	---	(4.15)

(Scheffe) (14.4)

.(4.14)

%29

%19.4

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(One way- ANOVA)

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:15.4

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							:
			/				
3.99	3.94	4.13	4.14	3.95	4.37	3.92	.
4.01	4.21	4.04	4.09	3.99	4.22	3.96	.
4.16	4.56	4.22	4.27	4.16	4.13	4.09	.
4.04	4.14	4.16	4.16	4.06	4.29	3.97	.
3.91	3.95	3.79	3.61	3.97	3.97	3.94	.
3.96	3.97	4.11	3.97	3.90	4.40	3.90	
4.01	4.13	4.07	4.04	4.00	4.23	3.96	

(Oneway-ANOVA)

:16.4

	F					:
0.385	1.06	0.23	20.19	0.24	1.23	
0.812	0.45	0.25	22.00	0.11	0.56	
0.480	0.90	0.25	22.51	0.23	1.17	
0.756	0.52	0.30	26.91	0.16	0.81	
0.817	0.44	0.38	33.88	0.17	0.86	
0.600	0.73	0.363	31.59	0.26	1.33	
0.802	0.46	0.186	16.22	8.65	0.43	

(16.4)

(0.05= $\alpha$ )

"0.817" "0.756" "0.480" "0.812" "0.385")

("0.802" "0.600"

(0.05= $\alpha$ )

(One way- ANOVA)

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:17.4

			:
45	45 – 31	30 – 15	
3.94	4.12	3.99	.
3.89	4.14	4.03	.
3.96	4.23	4.22	.
3.89	4.31	4.06	.
3.88	4.02	3.90	.
3.89	4.12	3.95	
3.91	4.16	4.02	

(18.4)

(0.05= $\alpha$ )

"0.828" "0.127" "0.117" "0.365" "0.618")

("0.293" "0.612"

(0.05= $\alpha$ )

45

45 -31

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.(2001)

(Oneway-ANOVA)

:18.4

	F					:
0.618	0.48	0.23	20.21	0.11	0.22	.
0.365	1.01	0.24	22.07	0.25	0.50	.
0.117	2.19	0.25	22.58	0.55	1.10	.
0.127	2.11	0.29	26.48	0.62	1.24	.
0.828	0.18	0.38	34.60	7.26	0.14	.
0.612	0.49	0.36	32.57	0.17	0.35	.
0.293	1.24	0.18	16.20	0.22	0.44	.

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(One way- ANOVA)

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(20.4)

(0.05= $\alpha$ )

:19.4

			:
10	10 – 5	5	
4.02	4.01	3.92	.
4.07	3.97	3.94	.
4.20	4.15	4.10	.
4.06	4.08	3.97	.
3.86	4.07	3.78	.
3.83	4.13	3.96	
4.00	4.07	3.95	

(Oneway-ANOVA)

:20.4

	F					:
0.727	0.32	0.23	21.28	7.58	0.15	.
0.530	0.64	0.24	22.25	0.15	0.31	.
0.755	0.28	0.26	23.53	7.36	0.14	.
0.752	0.28	0.30	27.55	8.77	0.175	.
0.186	1.71	0.37	33.47	0.63	1.276	.
0.112	2.24	0.34	31.36	0.78	1.56	
0.588	0.53	0.18	16.46	9.77	0.196	

"0.752" "0.755" "0.530" "0.727")

("0.588" "0.112" "0.186"



(0.05= $\alpha$ )

.(2007)

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(One way- ANOVA)

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:21.4

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				:
17	17-13	12-9	8-4	
3.92	4.15	4.09	3.92	.
3.99	3.96	4.01	4.03	.
4.08	4.19	4.13	4.23	.
3.92	4.13	4.13	4.05	.
3.71	4.23	4.14	3.78	.
3.73	4.20	4.14	3.93	
3.89	4.14	4.11	3.99	

(Oneway-ANOVA)

:22.4

	F					:
0.356	1.09	0.23	20.67	0.25	0.76	.
0.984	0.06	0.25	22.53	1.35	4.05	.
0.735	0.42	0.26	23.34	0.11	0.33	.
0.561	0.69	0.30	27.09	0.21	0.63	.
*0.013	3.79	0.34	30.80	1.31	3.93	.
*0.045	2.79	0.33	30.09	0.94	2.83	
0.232	1.45	0.17	15.87	0.26	0.77	

(22.4)

(0.05= $\alpha$ )

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(0.05= $\alpha$ )

(0.945) (0.356)

(22.4)

(0.232) (0.561) (0.735)

.(2007)

(22.4)

(\*0.013)

(0.05= $\alpha$ )

(\*0.045)

(22.4 -21.4)

(Scheffe)

(Scheffe)

:23.4

<b>17</b> <b>(3.73)</b>	<b>17-13</b> <b>(4.20)</b>	<b>12-9</b> <b>(4.14)</b>	<b>8-4</b> <b>(3.93)</b>	
0.559	- *0.455	- *0.365	- - -	(3.93) 8-4
*0.431	-0.666	- - -	- - -	(4.14) 12-9
- *0.517	- - -	- - -	- - -	(4.20) 17 -13
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(Scheffe)

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(Scheffe) :24.4

17 (3.71)	17-13 (4.23)	13-9 (4.14)	8-4 (3.78)	
0.206	-0.268	-0.213	---	(3.78) 8-4
*0.420	-0.500	---	---	(4.14) 12-9
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(Scheffe) (24.4)  
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## **Findings &\Recommendations**

**Introduction 1.5**

**Findings 2.5**

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17-13

**Recommendations**

**3.5**

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**Suggestions**

**4.5**

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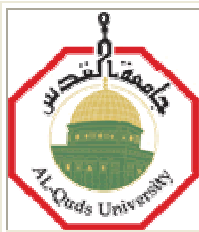


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Dear Director  
After greetings,,,

The researcher is conducting a study entitled:

**(Management control role in improving the performance of the Non Governmental Organizations in the West Bank, and prospects for promotion):**

in order to complement the requirements for obtaining a master's degree in sustainable rural development / building and human resource develop at the University of Jerusalem, the researcher has developed a questionnaire consisted of three sections: section I: Information bout managers of Non Governmental Organizations in the West Bank, section II: paragraphs that reflect the role of management control to improve the performance of the Non Governmental Organizations, including (62) items divided into six fields (organizational structure, sustainability of human resource work, performance evaluation, efficiency and effectiveness, and control tools, and constraints that limit the management control role in improving performance, Section III: Includes (8) paragraphs, represent the seventh field of the study related to horizons of enhancing administrative control, and in your capacity as a director of Non Governmental Organizations in the West Bank, please answer the paragraphs of the questionnaire honestly and objectively, bearing in mind that the information to be made by you will be used to research scientific purposes only

**"Thank you for your cooperation"**

Researcher  
Ahmed Abu Baker  
Date: / / in 2009

## 1.1 Section I: Basic data

**Dear respondent (the Director): This section contains your personal information, please tick (X) in the box that suits you with thanks:**

**1. Qualifications:** ☐ 1. Diploma or less ☐ 2. Bachelor ☐ 3. Master ☐ 4. PhD

**2. Specialty:** ☐ 1. administrative and financial science ☐ 2. Engineering ☐ 3. Social sciences ☐ 4. Otherwise, select: \_\_\_\_\_

**3. The nature of the activity of the organization:** ☐ 1. Developmental ☐ 2. Agricultural ☐ 3. Medical ☐ 4. Cultural / educational. ☐ 5. Social ☐ 6. law ☐ 7. Other specify: \_\_\_\_\_

**4. The number of employees in the organization:** ☐ 1. 15 person minimum ☐ 2. 16 - 30 individual ☐ 3. More than 30 Items

**5. Years of Experience:** ☐ 1. Less than 5 years ☐ 2. 5-10 years ☐ 3. Of 10 years and over

**6. Age of the Organization:** ☐ 4-8 Yrs. ☐ 9-12 Yrs. ☐ 13-17Yrs ☐ More than 17 Yrs.

## 2.1 Section II: Research field

Please read all statements in this section, and determine to what degree, you agree to its contents according to how you have benefited from the management control to improve performance in your organization, by putting a mark (X) in the right place which is your answer to the following themes:

No.	Item	levels of evaluation				
		Very high	High	moderate	low	Very low
<b>Firstly: your application to the administrative control at the level of organizational structure contribute to:</b>						
1.	Make the organizational structure of the interest of the organization's vision and mission.					
2.	Rebuilding the organizational structure of the organization based on the analysis of jobs.					
3.	A clear definition of duties of the job so that subordinates can perform.					
4.	Ending the state of overlapping similar functional responsibilities.					
5.	Find a sequence of proper terms of reference of the organization.					
6.	Fit the size of the unit with the number of subordinates according to their qualifications.					
7.	Fit the power of the subordinates in the constituencies with their					

	responsibilities.					
8.	Enable supervision of subordinates easily					
9.	Careful organization of the work of departments according to a perfect annual plan.					
10.	Build organizational manual of the community outlining the duties of each function separately.					
11.	Make management decisions consistent with the regulations (instructions).					
12.	Make decisions acceptable to the subordinates (fairness, objectivity).					
13.	Allocation of work to subordinates according to the principle of specialization and division of labor.					
14.	Sequence of lines of authority and responsibility within the organization.					
<b>Secondly: Your application to management control in the sustainability of the work of the Human Resources Department contributed to:</b>						
15.	Attract the best human elements					
16.	Put the right man in the right place.					
17.	Improve the performance of staff for appointment to higher positions in the organization.					
18.	Determine the exact job description in the organization.					
19.	Make the mechanisms of action (procedures) active.					
20.	Study of internal changes to the work environment (organizational structure, material and human resources, attraction, termination, etc...) and employ it to serve the goals of the organization.					
21.	Study external variables in the working environment (technology, financing, legislation, emergency events... etc.) and employ it to serve the goals of the organization.					
22.	Motivate subordinates to perform their work.					
23.	Set salaries according to the nature of the job and its requirements based on professional assessment of the functions of the organization.					
24.	Discipline of subordinates in day-time					

	(attendance, departure).					
25.	Activate the quality of reports of the organization (daily, monthly, quarterly, yearly).					
26.	Increase the effectiveness of programs designed for human resources (training plans, incentive programs)					
27.	Subject human cadre to courses (internal and external) during the direct work and beyond.					
28.	Activate the principle of self-censorship of subordinates.					
29.	Fair upgrade of subordinates (increments, functional grades, encouraging steps).					
30.	Fair salaries and wages of the subordinates in the organization.					
31.	Objective grant of leave to subordinates (annual normal, emergency, sick, without pay, study.... etc.)					
<b>Thirdly: your application to the management control (performance assessment) contributed to:</b>						
32.	The presence of measurable objectives in the organization.					
33.	The presence of programs based on policies to achieve the goals.					
34.	Development of indicators to assess the performance of subordinates at all levels of the organization.					
35.	Effective evaluation of performance in the light of the specific indicators in the organization.					
36.	Correct deviations of the negative performance of subordinates.					
37.	Assess performance objectively.					
38.	Make evaluation includes all occupational groups in the organization.					
39.	Link good performance with incentives (physical, moral).					
40.	The adoption of public system to assess performance.					
41.	Provide the Department with information on the performance and conditions of the workers.					
42.	Subject reports to review to ensure objectivity.					
<b>Fourthly: your application of the management control on efficiency and</b>						

<b>effectiveness contributed to:</b>						
43.	Make the organization review its decisions in the light of its objectives.					
44.	The organization's efforts to bring about positive change in work procedures.					
45.	Support the subordinates by the expertise to refine their skills for the implementation of the work of the Organization.					
46.	Provide the equipment necessary for the quality of service provided to beneficiaries.					
47.	Match the organization's services provided to beneficiaries with the specifications.					
48.	Use of available resources to achieve the objectives of the organization.					
49.	Make the organization provides low-cost services to beneficiaries.					
50.	Match expenses with the budget planned by the organization.					
51.	Improve communication systems in the organization.					
52.	Improve the quality of decisions emanating from the organization.					
53.	The organization's efforts to examine the complaints from the public beneficiaries					
<b>Fifthly: Dear Director. What are the tools that enhance control and improve performance in your organization:</b>						
54.	Management reports					
55.	Observation and direct supervision.					
56.	Tables of the subordinates' official working hours.					
57.	Tours of inspection					
58.	Comparing performance with the plans.					
59.	Interviewing subordinates					
60.	Reviewing records					
61.	Complaints and grievances					
62.	Estimated budget					
<b>Sixthly: mechanisms for strengthening the management control which can improve performance in your organization:</b>						
63.	Finding an independent unit of internal control in the organization.					
64.	Adopt the principle of objectivity in regulatory reporting.					

65.	Harmony of the management control with the financial control.					
66.	Providing technical support to those in charge of control in the Organization.					
67.	The existence of an integrated system of management control in the rules of procedure of the organization.					
68.	Holding workshops to explain control system of the organization.					
69.	Cooperation with the Palestinian Office of Financial and Administrative Control to promote the work of the Organization.					
70.	Executing training programs for staff on effective management mechanisms.					

Dear director, if you have other mechanisms to strengthen the control role in improving the performance, please do not hesitate to display and measure the degree of:

71. ....
72. ....
73. ....
74. ....
75. ....

**Paragraphs of the questionnaire ended with thank**

**The Researcher**



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### Reliability

\*\*\*\*\* Method 1 (space saver) will be used for this analysis \*\*\*\*\*

RELIABILITY ANALYSIS - SCALE (ALPHA)

Reliability Coefficients

N of Cases = 93.0 N of Items = 14

Alpha = .8762

---

### Reliability

\*\*\*\*\* Method 1 (space saver) will be used for this analysis \*\*\*\*\*

RELIABILITY ANALYSIS - SCALE (ALPHA)

Reliability Coefficients

N of Cases = 93.0 N of Items = 17

Alpha = .8775

---

### Reliability

\*\*\*\*\* Method 1 (space saver) will be used for this analysis \*\*\*\*\*

RELIABILITY ANALYSIS - SCALE (ALPHA)

Reliability Coefficients

N of Cases = 93.0 N of Items = 11

Alpha = .8721

---

### Reliability

\*\*\*\*\* Method 1 (space saver) will be used for this analysis \*\*\*\*\*

RELIABILITY ANALYSIS - SCALE (ALPHA)

Reliability Coefficients

N of Cases = 93.0 N of Items = 11

Alpha = .8850

---

### Reliability

\*\*\*\*\* Method 1 (space saver) will be used for this analysis \*\*\*\*\*

RELIABILITY ANALYSIS - SCALE (ALPHA)

Reliability Coefficients

N of Cases = 93.0 N of Items = 9

Alpha = .8327

---

### Reliability

\*\*\*\*\* Method 1 (space saver) will be used for this analysis \*\*\*\*\*

RELIABILITY ANALYSIS - SCALE (ALPHA)

Reliability Coefficients

N of Cases = 93.0  
Alpha = .8318

N of Items = 8

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### Reliability

\*\*\*\*\* Method 1 (space saver) will be used for this analysis \*\*\*\*\*

RELIABILITY ANALYSIS - SCALE (ALPHA)

Reliability Coefficients

N of Cases = 93.0

N of Items = 70

Alpha = .9586

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