Journal of Economics, Finance and Management Studies

ISSN (print): 2644-0490, ISSN (online): 2644-0504

Volume 5 Issue 12 December 2022

Article DOI: 10.47191/jefms/v5-i12-14, Impact Factor: 6.274

Page No. 3573-3591

Administrative Governance and its Role in Institutional Excellence Case Study - King Khalid University of Saudi Arabia



Dr. Wafaa Abdelgadir Ahmed Abdelgadir¹, Dr. Ayman Al-Dirawi², Ustaza/ Bushra Abdullah Saleh AL-Shehri³

- ¹Assistant Professor-Business Administration-King Khalid University-Applied College for Girls in Khamis Mushait.
- ²Assistant Professor of Strategic Planning and Entrepreneurship Business Administration Al-Aqsa University Professor.
- ³ Lecturer Business Administration King Khalid University Applied College for Girls in Khamis Mushait.

ABSTRACT: The study aimed to identify the reality of administrative governance and its role in achieving institutional excellence from the point of view of the teaching staff and employees at the Applied College for King Khalid University. The study adopted the descriptive analytical approach.

The study sample consisted of 140 respondents. The questionnaire was used as a tool for data collection. The study aims to shed light on the understanding of the practice of rational management or what is termed as "administrative governance". It is of great importance in the world now, and there has been increased talk now about administrative governance and its role in improving performance and reaching institutional excellence.

The results of the study indicated that the reality of administrative governance in the applied process for King Khalid University of Saudi Arabia was high, and the dimensions of governance came according to importance, institution foundations and effectiveness / efficiency / fairness, justice and disclosure (transparency). Performing their work in an appropriate manner. The employees of the college also maintain their commitment to the official working hours. They also do their best to perform their work in a correct and distinct manner. It was also found that there is a relationship between administrative governance and achieving institutional excellence from the point of view of the employees of the college, due to the difference in the variables (by gender), (Years of experience) and (type of job).

The study came out with several recommendations, including:

- 1. The necessity of having a system to measure the extent of compliance with the standards necessary to work in the applied college
- 2.The college is keen to disclose transparently about the possibility of wrong practices in it.

KEY WORDS: Administrative Governance – co-researchers - Institutional Excellence.

1.0 INTRODUCTION

Many institutions and universities today find themselves unable to upgrade and and develop. The reason behind that is the waste of human and material resources, poor performance, and failure to apply correct scientific administrative practices because of confusion in responsibilities and crosscuttings in the powers of various departments, in addition to the poor quality of services. Consequently, the dissatisfaction of all parties of service seekers on the one hand, and the weak capacity for development at its various social, economic and administrative levels, on the other hand.

As administrative governance is one of the important topics for all organizations, institutions and departments on equal basis, whether public or private, particularly that its application has led to great success recently in many fields and at all levels, and it was chosen for research for the benefit of the whole community.

The issue of administrative governance is a relatively recent topic, noting that that its roots go back to the year 1953. What increased the importance of governance is the emergence of global financial crises that toppled the economies of a large number of developing and developed countries, and the failures and stumbles faced by a number of organizations that the cause of which was the leniency by some external auditors. with the board of directors and the inaccuracy of the financial and

administrative reports issued by the institution, thus, the concept of administrative governance emerged because of its necessity at the present time and the benefits it brings to the institution and the community as a whole.

So, the administrative governance in general is the existence of systems that control the relations between the main parties in an institution (the shareholders, the executive management and the board of directors), with the aim of determining the responsibility and rights of each party at the same time in order to achieve transparency, justice and combating corruption as well as ensuring that the institution seeks to achieve its (long-term) strategic goals.

Administrative governance is one of the concepts whose application is characterized by inclusiveness, as it extends to all units of the institution, and as it is one of the most necessary processes to ensure the proper functioning of the institutions and to confirm the integrity of their management. This is in order to fulfill the obligations and commitments and to ensure that the institutions achieve their objectives in a sound legal and economic manner, in addition to the means of control they provide that seek to increase quality and to develop the performancee in general, whether it is functional, institutional, financial or administrative in government institutions due to what it is accustomed to, because the public sector focuses on Justice and transparency, which are considered as the most important pillars of administrative governance.

The corporate governance is the way in which institutions are managed by all parties related to the institution, and therefore it is a tool that ensures the efficiency of the institution's management to reach high levels of execellence in its exploitation of its resources and its study of risks and restriction of an indicator for the institution's achievement of its own objectives and the relevant objectives.

The co-researchers chose the Applied College for King Khalid University as a scope of study, as the college is now in the process of being transformed into an applied college so that the college graduates can join the labor market, achieve the requirements of the labor market and serve the goals of the Country after defining clear visions, benefiting from the standards and principles of administrative governance.

1.1. Problem of the Study:

Administrative governance is one of the modern organizational methods in management, which ensures the development and continuity of institutions, both in the private and public sectors. All actors in these institutions seek good care in dealing with conflict of interests among them.

The Applied King Khalid University is like other institutions that are obligated to ensure administrative governance in various fields in order to achieve institutional excellence to create a positive value and a competitive advantage that distinguishes the institution from its peers in the community and the region.

The Applied College King Khalid University seeks to achieve outstanding levels of performance in order to produce a distinguished graduate in the labor market and advance the production process.

Accordingly, the main study question can be formulated as follows:

What is the impact of applying the concepts of administrative governance in the Applied King Khalid University to contribute to achieving institutional excellence?

The following questions arise from it:

* What is the level of application of administrative governance in the Applied King Khalid University?

What is the level of institutional excellence within the Applied King Khalid University?

- What is the nature of the relationship between administrative governance and institutional excellence in the Applied King Khalid University?
- Is there an impact of administrative governance on institutional excellence in the Applied King Khalid Universityt?
- Are there statistically significant differences between administrative governance and institutional excellence in the Applied King Khalid University due to personal variables (academic qualification, gender, years of service, job title)?

1.2. Objectives of the Research

The main objective of the study is to identify the administrative governance and its role in improving institutional excellence at the Applied for King Khalid University. Sub-objective arise from the main ones:

- Identifying the term administrative governance and its role in the development of institutions.
- Identifying the level of application of the dimensions of administrative governance in the Applied for King Khalid University.
- Determining the impact of administrative governance on institutional excellence in the Applied King Khalid University.
- Identifying the differences between administrative governance and improving institutional excellence among employees at the Applied King Khalid University due to personal variables.

1.3. Importance of the Research

Theoretical importance: the importance of the topic covered by the study is the administrative governance and its relationship to institutional excellence.

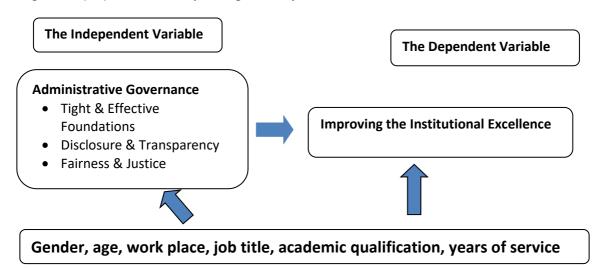
- 1. This study is considered one of the first studies that examines the dimensions of administrative governance among employees at the Applied King Khalid University
- 2. Attempting to compensate for the deficiency in previous research that focused on studying the dimensions of administrative governance in the government sector.

Practical importance:

- 1. This study seeks to diagnose the reality of administrative governance and link it to institutional excellence as a dependent variable. This research derives its importance through the topic it deals with (administrative governance and its relationship to institutional excellence).
- 2. The importance of this study also lies in that it examines the issue of administrative governance, which lacks studies. It is also important because it links the concept of administrative governance and its relationship to institutional excellence. The current study presents a set of conclusions and recommendations that can change the reality of the study population, and it is the first focal point towards Presenting a number of proposals for future research interested in this field for a set of considerations, including:
- The scientific addition that this study will constitute to the researcher and those interested in the subject.
- The government sector under study benefited from the results of this study.
- Knowing the reality of the work of public universities in the Kingdom of Saudi Arabia.

1.4. Model and Study Variables

- The Independent Variable: Administrative Governance: The following dimensions are derived therefrom: (the tight and effective foundations, disclosure and transparency, fairness and justice).
 - **Dependent variable**: Institutional excellence.
 - Personal variables: These include: (academic qualification, gender, years of service, job title).
 - 2. Figure No. (1.1) The relationship among the study variables



Prepared by the co-researchers based on previous studies, and by choosing the dimensions most frequently mentioned in the studies in the previous table.

1.5. Study hypotheses:

The study came to achieve the goals and answer questions with a hypothesis that studies the direct relationship between serving leadership (the independent variable) and improvement of organizational culture (the dependent variable). Four hypotheses were branched therefrom.

The first hypothesis:

There is a statistically significant relationship at the level (α≤0.05) between administrative governance and institutional excellence among employees at the Applied King Khalid University.

The second hypothesis:

❖ There is a statistically significant effect at the level (α ≤0.05) between administrative governance and improving institutional excellence among employees at the Applied King Khalid University.

PREVIOUS STUDIES:

Studies in Arabic:

1) Aql study, Younes entitled: "Evaluation of the role of the Money Market Authority in improving the effectiveness of the financial report in the light of the international principles of corporate governance, published in Helwan University 1st, the International Journal of Research and Commercial Studies, first eddition in 2005.

The research problem accounted for the lack of financial reports for companies to provide the necessary information to assess the efficiency of the company's management, and the insufficient disclosure of the ownership structure, and what is related to operations during the financial period that affect the process of improving corporate management. This study aimed to analyze and evaluate the role of the money market in disclosure and transparency. As one of the basic principles of corporate governance, and presenting some proposals that can lead to increase the effectiveness of the financial report in the light of Egyptian and international accounting standards. The study reached results; the most important of which is that corporate governance is a comprehensive system to enable the Money Market Authority to ensure the good management of companies in a way that protects the funds Investors. The accounting framework for corporate governance depends on three themes: the focus of the financial report, internal control and the audit committee.

2) Dr. Faisal Mohammed Al-Shawara's research entitled "The Rules of Governance and Evaluating its Role in Combating and Preventing Corruption in Jordanian Public Shareholding Companies" published in Damascus University Journal, 2nd edition, 2016.

This research dealt with the importance of applying the rules of governance because of their impact in combating the phenomenon of corruption and nepotism, which can leads to attraction Of Arab and foreign investments. The anti-corruption concempt is enrolled in the broader concept of good governance, which is application of rules. In his research, he proved that governance is not an intellectional or administrative hoppy, rather, it is a requirement, both economic and social, as it determines the level and nature of the relationship that binds it to combating the phenomenon of corruption.

3) Research by Dr. Hussein Yarqi, and Ustaz/ Omar Ali Abdel Samad, entitled "The Reality of Institutional Governance in Algeria and Ways to Activate It," published in Medea University in 2011.

The research indicated that governance has a role to ensure the efficiency of the organization's management through its exploitation of its resources and its study of risks, which leads to achievement of the goals of the institution in the first place in addition to achievement of the objectives of the parties related thereto. The research also shows the role of governance principles as internal controls that can be a starting point through the application of clear and transparent accounting and taxation systems as wellas activating mechanisms for participation to implement governance, and an independent judicial system.

Studies in English:

1) - YU, Frank study entitled: "Corporate Governance and Profit Management", a working paper presented at the College of Administration at the University of Minnesota in 2004.

The research problem was to find the relationship between the application of corporate governance practices and profit management in American companies. Earnings management is linked to governance practices by the audit committee and areas of management

2) - A study by al.et, Haniffaa entitled "Study of the impact of culture and governance on social and corporate reporting by studying the potential effects of social responsibility and corporate governance on social disclosures" published in the Journal of Accounting and Public Policy, edition 64 in 2005.

This study was conducted through the study of disclosure in the annual reports of the study sample selected from Malaysian companies. It came clear in the presence of a statistically significant relationship between disclosure of corporate social responsibility and corporate management journal on the other hand, and it depended on a number of variables, such as size, profitability, multimedia industry and the type of industry associated with the disclosure of corporate social responsibility.

3) - Stanciu's study entitled "Internal Audit of Accounts in Banks" published in the Journal of the University of Bucharest, Romania in 2008:

This study aimed to shed light on the new integrated role within the framework of applying the principles of corporate governance and Basel, and the importance of internal auditing to apply the international requirements related to them in the light of the new regulatory environment. The study included commercial banks in the Romanian city of Bucharest, and used the questionnaire as a tool for data collection. It is the responsibility of following up, monitoring and implementing Basel requirements according to all types of risks. Therefore, the task of internal auditing in the accounts includes evaluating the level of risk control and monitoring how these requirements are implemented, including the minimum capital, as well as evaluating the extent to which the internal organization conforms to the requirements of the Bazel Agreement. The results of the research that the quality of internal audit and in technical skills are very important in response to management to achieve the principles of governance.

Administrative governance:

The administrative governance occupied an important place in modern administrative thought, because of its active role in organizing work in all fields, where administrative governance, its application and adherence to its basic rules, in addition to linking it with civil sciences, became one of the most important basic applications of the public and private sectors, and this is because this concept has an impact on Customers and their feeling of using full confidence when dealing with those organizations.

Definition of Administrative Governance:

Khrurais defined administrative government as a set of rules and incentives through which the leadership of organizations is directed to stop ethical violations, in order to achieve long-term investments and reach high levels of professional competence (Khurais, 2020).

Al-Kababji (2019) defined it as the administrative science that controls the relationships between the main parties that affect performance within organizations through fair and transparent dealing and guaranteeing the rights of all parties that deal with the organization.

Al-Bassam (2014) also defined administrative governance as the commitment of all people in organizations to work in the spirit of the team and to reconcile the different (conflicted) interests, in addition to the commitment of the organization's management to the powers and responsibilities on the basis of which the organization's place is organized.

It was also defined as a set of mechanisms, methods and standards implemented by organizations in order to organize the work of employees through an integrated administrative system. (Adat, 2020).

As it isdefined by (Mohammed, 2020) as a set of rules, laws, regulations and systems that aim to achieve quality and excellence in performance. It can be defined by the discussions as the commitment by the management and employees to all standards of transparency and disclosure in all administrative transactions, and this is in order to reach the standard of excellence.

Administrative Governance Objectives:

Good application of administrative governance helps in supporting economic sectors and competitive periods, obtaining competitive advantages, and applying total quality management. Therefore, administrative governance aims to achieve the following: As stated by (Abu Hamam, 2017), (Abdul Samad, 2016).

- 1- Evaluation of the performance of the senior management, including controlling the general performance, which leads to strengthening accountability and raising the degree of confidence.
- 2- Improving the golden image of organizations, which increases the confidence of investors and financiers.
- 3- Introducing ethical considerations and deepening the culture of commitment to the agreed upon laws, principles and standards.
- 4- Supervising the corporate social responsibility practices in light of the rules of good governance.

The importance of administrative governance:

The importance of administrative governance can be clarified in the following points, which were mentioned by (Saeed / 2016) and (Abdul Malik, 2008).

- 1- A basic tool in curbing corruption within state organizations, whether private or government.
- 2- It helps reduce risks in addition to improving performance and increasing the market share.
- 3- It helps to increase the number of investors and the number of financiers.
- 4- It helps prevent tax evasion.

Institutional Excellence:

Many organizations are exposed to internal and external obstacles that hinder their ability to improve and progress in upgrading the level of services they provide to clients, and on top of these obstacles is the lack of strategic leaders capable of predicting the future, in addition to poor accounting and control systems. Therefore, organizations had to have a lift for their institutional performance to reach institutional excellence (Hegazy, 2016).

The concept of institutional excellence:

The founded excellence is defined as the ability to read the future through promising strategic planning, capable of commitment by the leadership and employees to a strategic vision dominated by clarity of purpose, to reach high performance standards (Yasser, 2018), and defined by (Nohri, 2003) as all activities that enhance achievement within organizations through a coherent and homogeneous organizational structure and teamwork.

Al-Salami defined it as the ability to outperform competitors, and achieve satisfaction for all customer segments, through the ability to achieve high levels of performance (Al-Salmi, 2001).

It can be defined by co-researchers as the ability to achieve a competitive advantage through teamwork to reach high levels of performance.

Characteristics of institutional excellence:

Organizations that achieve excellence have a set of important characteristics which are (Grote.2002).

- 1- Acceptance of challenging work, the ability to improve operations.
- 2- Availability of highly qualified leaders who carry the concepts and contents of external leadership.
- 3 Think outside the box and the ability to seize opportunities, to obtain a competitive advantage.
- 4- Adopting a training program capable of enhancing the skills of employees, with all that modern science has reached.
- 5- Accuracy by choosing the best methods to perform the tasks, and the ability to obtain the largest amount of accurate information to achieve the best decision.

Foundation:

The university started with four colleges, namely, the College of Sharia and Fundamentals of Religion, the College of Arabic Language and Social and Administrative Sciences, the College of Medicine, and the College of Education. Then, the existing colleges were restructured and a number of new colleges were created and Girls' colleges, teachers' colleges, and health sciences colleges were added to the university, bringing the total to 29 colleges for male and female students.

The strategic plan:

In line with these efforts, local universities raced to develop their strategic plans to ensure compatibility with national plans such as the Kingdom's Vision (2030), and the executive programs that support the realization of the vision. The future plan for university education in the Kingdom "Prospects 2029", in addition to striving to achieve the standards for ranking international universities, the university's strategic plan aims to deal with the issues it faces related to some administrative aspects, the process of accepting new students, scientific research, and contributing to community service, and student services The mechanism for attracting and retaining teaching staff, educational and information technologies, partnership with the public and private sectors, and the suitability of university graduates to the needs of the labor market. One of the largest universities in the Kingdom of Saudi Arabia was also keen to update its strategic plan (2018-2020), in which it presented the methodology for preparing the plan, and the stages it went through. The results obtained in terms of the main issues, the strategic features, the operational plan, and the supporting plans; Such as strategic communication plan, risk management, and change management. To achieve this with the quality that the university is keen on; The project of preparing the strategic plan for the university has gone through several stages; These included: data collection, environmental analysis, formulation of strategic features, and development of the operational plan. The most prominent data of the external environment were also analyzed through collecting and analyzing quantitative and qualitative data and information, and arriving at the most prominent data and general influencing factors (systematic, political, economic, social, and technical) in the general environmental context, in addition to analyzing the beneficiaries, competitors and stakeholders in the particular environmental context, as well as evaluating the internal environment of the university, and identifying the most prominent strategic issues, while investigating on the factors affecting each issue and analyzing them to come up with a number of initiatives that contribute to dealing with them positively, so that they constitute the cornerstone for the development of the university's performance. Accordingly, the general features of the strategic plan have been defined, starting with the formulation of the university's vision and mission, a set of values that govern the work of the university, and a set of interrelated and integrated strategic goals, and the university strives to achieve

these goals by implementing (56) strategic initiatives. For achieving all these initiatives, a suggested action plan was built for all the initiatives with specific performance indicators, baseline and target.

University Ranking:

According to the Webometrics rating, One of the largest universities in the Kingdom of Saudi Arabia ranks 2,069 globally, while according to the QS World ranking, One of the largest universities in the Kingdom of Saudi Arabia continued its progress in the QS international ranking of universities, as it ranked 448 globally, and ranked 24 in the Arab world (Arab Region University Ranking) for the year 2019, thus the university is among the The top 10 Arab universities, while inside Saudi Arabia, One of the largest universities in the Kingdom of Saudi Arabia occupies the fourth rank at the level of universities in the Kingdom of Saudi Arabia.

FIELD STUDY ANALYSIS

1 - Procedures for the field study:

The procedures followed by the co-researchers in the applied study such as identifying the field study community, and selecting and describing the terms of the sample representing this population, along with stating the tool used to collect the data and how to access it, and tests of reliability and validity of this tool to ensure its suitability for the study. The statistical measures and methods that were used to study and analyze the data and test the study hypotheses are also explained. They are as follows:

First: the study population and sample:

The main study poulation consists of teaching staff and administrative staff at One of the largest universities in the Kingdom of Saudi Arabia (King Khalid University). The vocabulary of the research sample was selected in a simple random sampling way to obtain the study data. The nature of the problem and the hypotheses of this research have a considerable interest in the research population. A questionnaire was designed electronically and the questionnaire was distributed and the response consisted of (140) questionnaires, provided that the distribution included all levels described in the population used in the analysis, as follows:

Table (1): Questionnaires distributed and returned after filling them out:

Statement	Number	Percentage (%)
Questionnaires distributed	150	100%
Questionnaires collected - valid for analysis	140	93.3%

Source: Prepared by the co-researchers based on the data of the field study, 2022.

According to the above table, it is clear that the response rate reached 93.3% of the questionnaires.

Second: Design of the Study Tool:

In order to obtain information and primary data for this study, the co-researchers designed a questionnaire to study administrative governance and its role in institutional excellence, a case study - One of the largest universities in the Kingdom of Saudi Arabia. The questionnaire is one of the well-known means of collecting field information and is characterized by the possibility of collecting information from multiple items of the study sample and is analyzed to reach the specific results.

During the process of building the study tool, the co-researchers followed the following steps:

- 1. Reviewing many studies related to administrative governance and its role in institutional excellence, in addition to reviewing previous studies, in order to benefit from them in preparing a data collection tool.
- 2. Preparing a list of the questionnaire, which consisted of three sections:

The first section: personal data

It included a letter addressed to the respondents stating the purpose and title of the study.

The second section: It included the data of the study sample population: It included the (basic) personal data related to the description of the study sample, which are:

- 1. Gender.
- 2. Age.
- 3. Academic qualification.
- 4. Job title.
- 5. Years of service.

The third Section:

It included the main study variables (study themes): through which the study hypotheses are identified. This section includes (25) statements representing the study's themes.

The independent variable: Administrative governance and it consists of three dimensions (the tight and effective foundations, disclosure and transparency, fairness and justice) with five statements for each theme, respectively.

The dependent variable: institutional excellence, and it includes (10) statements.

In preparing this section, the co-researchers relied on the five-point Likert Scale. Each of the five-point Likert scale was given a proponderant weight as follows: strongly agree (5), agree (4), neutral (3), disagree (2), strongly disagree (1).

Hypothetical mean = sum of weights \div number of weights = $15 \div 5 = 3$

Actual mean = the sum of the respondents' answers to the hypothesis divided by the number of respondents.

If the value of the actual mean exceeds the value of the hypothetical mean, this indicates the positive trend of the respondents' answers and vice versa.

Third: The statistical analysis method used in the study:

The co-researchers coded the questionnaire questions and then downloaded the data collected through the questionnaires, using the Statistical Package for Social Sciences (SPSS) program, and then analyzed them through a set of statistical methods appropriate to the nature of the data and the type of study variables, to achieve the objectives of the study, research and test hypotheses of the study, where the following statistical tools were used:

- 1- Conducting a reliability test for the questionnaire statements consisting of all data using the "Cronbach's Alpha coefficient". It was used to verify the validity of the performance.
- 2- Descriptive statistics methods: to describe the characteristics of the study sample vocabulary through making frequency tables that include frequencies, percentages and graphs of the study variables; to identify the general trend of the sample items in % for each variable separately, and the standard deviation to determine the amount of dispersion in the respondents' answers for each statements of the arithmetic mean.

Also, calculating the weighted average of the sample's answers using the five-point Likert scale to measure the direction of the respondents' opinions.

- 3- The chi-square test (χ 2) was used to find out the differences between the answers of the respondents and it was calculated according to that.
- 4- The regression model was used to test the hypotheses of the study for the following equation:

$$\chi^2 \sum \{O_i - E_i\}^2 / E_i$$

where χ^2 = chi squared

O = Seen frequencies
E = Expected frequencies

- 4- The correlation coefficient was used to find out the correlation between the study variables.
- 5- The regression coefficient was used to test the study hypotheses.

Fourth: Evaluation of the study tool:

The study tool is evaluated and tested through the following scales:

(1). The reliability and validity of the tool (questionnaire):

The reliability and validity of the tool (questionnaire):

Reliability means (the stability of the scale and its non-contradiction, that is, the scale gives the same results with a probability equal to the value of the coefficient if it is re-applied under the same conditions). Cronbach's Alpha is used to measure reliability, which takes values ranging from zero to one integer. If there is no reliability in date, the value of the coefficient shall be equal to zero, and vice versa, if there is full reliability in date, the coefficient value shall be equal to one interger. That is, an increase in Cronbach's alpha coefficient means an increase in the reliability of the data, contrary the results of samples on the study population. The validity is the square root of the reliability coefficient.

Table (2): Reliability coefficients for the scale statements using the alpha-Cronbach method:

	Dimmention	Reliabilty Coefficient	Validity	No. of statements
			Coefficient	
Independent variable	The tight and effective	0.89	0.94	5
	foundations			
	Disclosure &	0.89	0.93	5
	Transparency			
	Fairness & Justice	0.85	0.92	5
Dependent variable	Institutional Excellence	0.91	0.95	10
Questionnaire as the w	/hole	0.94	0.97	25

Source: Prepared by the co-esearchers from the data of the field study questionnaire, year 2022.

We find that the value of the reliability coefficient of the questionnaire ranged between (91% - 85%) and the value of the validity coefficient ranged between (95% - 92%), meaning that the questionnaire themes enjoy high reliability and high validity. We find that the value of the questionnaire's total reliability coefficient is 94%, which is a high degree, and the value of the validity coefficient is 97%, which is a high degree of validity, meaning that the questionnaire has a high degree of reliability and a high degree of validity.

2- Data analysis and hypothesis testing

A - data analysis

Table (3): Gender

Statement	Number	Perecntage (%)	
Male	100	71.42	
Female	40	28.58	
Total	140	100.0	

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

Table (4): Age

Statement	Number	Percentage (%)
Less than 30 years	7	5.0
30 to less than 40	53	37.5
40 and over	80	57.5
Total	140	100.0

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

Table (5): Academic Qualification

Statement	Number	Percentage (%)	
Bachelor degree	14	10.0	
Diploma	7	5.0	
Post-graduate Studies	119	85.0	
Total	140	100.0	

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

Table (6): Job title

Statement	Number	Percentage (%)	
Department Head	7	5.0	
Teaching Staff	114	80.0	
Director	2	2.5	
Administrative employee	17	12.5	
Total	140	100.0	

Table (7): Years of service

Statement	Number	Percentage (%)
10 and over	66	47.5
5 to less than 10 years	60	42.5
Less than 5 years	14	10.0
Total	140	100.0

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

The Independent Variable: Administrative Governance

Table (8): shows the frequencies and percentages of the statements of the first theme:

Statements	Strongly	Agree	Neutral	Disagree	Strongly
	agree				disagree
1- There is an organizational structure that	38	72	23	7	0
defines the responsibilities and powers in	25.0%	52.5%	17.5%	5.0%	0%
controlling the financial performance at the university					
2- The supervisory bodies monitor the	38	72	30	0	0
implementation of the university's	25%	52.5%	22.5%	0%	0%
governance requirements					
3- There is court legislation that contributes	60	60	17	3	0
to controlling the performance of the	42.5%	42.5%	12.5%	2.5%	0%
university					
4- There is a clear strategy for the university	60	60	6	14	0
in the light of which success is measured	42.5%	42.5%	5.0%	10.0%	0%
5- The university has a proper distribution of	42	70	18	7	3
powers and responsibilities according to a	30.0%	50.0%	12.5%	5.0%	2.5%
hierarchical system					
All the above	46	67	19	7	1
	33.0%	48.0%	14.0%	4.5%	0.5%

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

According to the above table, we find:

- 1. That 25.0% of the study sample population strongly agrees that an organizational structure is available that defines responsibilities and powers in controlling the financial performance at the university, 52.5% agree, 17.5% are neutral, and 5.0% disagree.
- 2. That 33.0% of the total answers of the study sample population strongly agrees on the "first theme: tight and effective foundations", 48.0% agree, 14.0% are neutral, 4.5% do not agree, and 0.5% strongly disagree.

This is justified, as it is clear from the above that the employees of Khamis Mushait University have the tight and effective foundations, and this is through the availability of clear strategies for the university in the light of which success is measured, in addition to the availability of an organizational structure that defines responsibilities and powers in controlling the financial performance at the university, which provides the most important standards of administrative governance, namely the tight and effective foundations.

This result agreed with Aql study, Younes.

Table (9): Frequencies and percentages of the second theme statements: disclosure and transparency

Statements	Strongly	Agree	Neutral	Disagree	Strongly	
	agree				disagree	
1- The regulations and instructions applied in	31	77	10	17	3	
the university are clear	22.5%	55.0%	7.5%	12.5%	2.5%	
2- Regulations and instructions are published	31	84	10	10	3	

in a way that ensures their access to	22.5%	60.0%	7.5%	7.5%	2.5%
university employees					
3- Stakeholders in the university have the	38	65	24	7	3
right to view all the transactions related to	27.5%	47.5%	17.5%	5.0%	2.5%
them					
4- The university provides an information	49	56	31	3	0
system with all the systems governing work	35.0%	40.0%	22.5%	2.5%	0%
5- The university is keen to transparently	24	49	45	21	0
disclose the existence of wrong practices	17.5%	35%	32%	15.0%	0%
All the above	35	66	24	12	2
	25.0%	47.5%	17.5%	8.5%	1.5%

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

According to the above table, we find:

- 1. That 22.5% of the study sample population strongly agrees that the regulations and instructions applied at the university are clear, 55.0% agree, 7.5% are neutral, 12.5% disagree, and 2.5% strongly disagree.
- 2. That 25.0% of the total answers of the study sample population strongly agree on the Second Axis: Disclosure and Transparency, 47.5% agree, 17.5% are neutral, 8.5% disagree and 1.5% strongly disagree.

This is justified, as it is clear from the foregoing that employees at Khamis Mushait University have disclosure and transparency, and this is through the university providing a system to inform the entirety of the systems regulating work, in addition to the university's keenness to transparently disclose the existence of wrong practices, as well as the clarity of the regulations and instructions applied at the university, Which provides the most important standards of administrative governance, which is disclosure and transparency.

This result agreed with Aql study, Younes.

This result differed with YU, Frank study entitled: "Corporate Governance and Profit Management", a working paper presented at the College of Administration at the University of Minnesota in 2004.

Table (10): Frequencies and percentages of the third theme statements: Fairness and justice

Statements	Strongly	Agree	Neutral	Disagree	Strongly
	agree	7.6.00	a.	2.008.00	disagree
1- Justice among university employees	66	52	17	3	0
increases the guarantee of their rights	47.5%	37.5%	12.5%	2.5%	0%
2- The university applies the law on the	28	77	29	10	3
organization of administrations completely	20.0%	55.0%	15.0%	7.5%	2.0%
and accurately					
3- University regulations clarify the duties of	12	77	3	14	3
each employee	30.0%	55.0%	2.5%	10.0%	2.5%
4- It is ensured that university employees	12	66	14	14	3
perform their duties objectively	30.0%	47.5%	10.0%	10.0%	2.5%
5- Regulations are applied to all university	8	63	17	24	7
employees without excellence	20.0%	45.0%	12.5%	17.5%	5.0%
All the above	5	13	14	67	41
	2.5%	9.5%	10.5%	48.0%	29.5%

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

According to the above table, we find:

- 1. That 47.5% of the study sample population strongly agrees that justice among university employees increases the guarantee of their rights, 37.5% agree, 12.5% are neutral, and 2.5% disagree.
- 6. That 2.5% of the total answers of the study sample population strongly agrees on the "third axis: fairness and justice", 9.5% agree, 10.5% are neutral, 48.0% do not agree, and 29.5% strongly disagree.

This is justified, as it is clear from the above that the employees of Khamis Mushait University have fairness and justice, and this is through the university administration's ability to adopt the concepts of justice among university employees, which increases the guarantee of their rights, in addition to the university administration's ability to implement the law of organizing departments completely and accurately, as well as the keenness of the university administration to apply the regulations on all employees in the university without excellence, which provides the most important standards of administrative governance, namely fairness and justice.

This result agreed with A study by al.et, Haniffaa entitled "Study of the impact of culture and governance on social and corporate reporting by studying the potential effects of social responsibility and corporate governance on social disclosures" published in the Journal of Accounting and Public Policy, edition 64 in 2005.

This result differed with Stanciu's study entitled "Internal Audit of Accounts in Banks" published in the Journal of the University of Bucharest, Romania in 2008.

Table (11): Frequencies and Percentages of statements of the Dependent Variable: Institutional Excellence

Statements	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
1- University employees are keen to perform their work in an appropriate manner	39	81	10	10	0
	27.5%	57.5%	7.5%	7.5%	0%
2- University employees maintain their commitment to the official working hours	42	74	3	21	0
is the small working hours	30.0%	52.5%	2.5%	15.0%	0%
3- University employees make enough time to complete the work in a correct manner	35	91	14	0	0
	25.0%	65.0%	10.0%	0%	0%
4- University employees are keen to perform their work with high accuracy	35	91	14	0	0
	35.0%	52.5%	12.5%	0%	0%
5- University employees make enough effort to get the work done in a correct manner	42	74	14	0	0
	37.5%	52.5%	10.0%	0%	0%
6- There is an ability for university employees to take responsibility for the academic and administrative	60	60	6	14	0
burdens of work	42.5%	42.5%	5.0%	10.0%	0%
7- University employees have the desire to complete work tasks	52	77	11	0	0
	37.5%	55.0%	7.5%	0%	0%
3- The work is completed on time at the university	42	70	25	3	0
	30.0%	50.0%	17.5%	2.5%	0%
9- University employees have full knowledge of the job requirements they perform	46	77	7	11	0
	32.5%	55.0%	5.0%	7.5%	0%
10- There is an ability for university employees to adapt in the event of emergency situations at work	46	77	14	3	0
·	32.5%	55.0%	10.0%	2.5%	0%
All the above	47	75	12	6	0
	33.5%	53.8%	8.8%	4.5%	0%

According to the above table, we find:

- 1. That 27.5% of the study sample population strongly agrees that university employees are keen to perform their work in an appropriate manner, 57.5% agree, 7.5% are neutral, and 7.5% do not agree.
- 2. That 33.0% of the total answers of the study sample population agreed strongly on the "dependent theme: institutional excellence", 53.8% agreed, 8.8% were neutral, and 4.5% disagreed.

This is justified, as it is clear from the above that the employees of One of the largest universities in the Kingdom of Saudi Arabia . are an exemplary of institutional excellence, and this is through the keenness of the university employees to perform their work in an appropriate manner, in addition to the fact that the university employees have full knowledge of the job requirements, as well as the keenness of the university's employees on the ability to bear the responsibility of the academic and administrative burdens, which proved that the employees of the Applied College in Khamis Mushait are an example of institutional excellence.

Table (12): Arithmetic means, standard deviations, and values of the chi-square test for the statements of the first theme (the tight and effective foundations).

S	Statement	Chi square Value	Freedom Degree	probability value	Arithmetic mean	Standard Deviation	Media	Conclusion
1	There is an organizational structure that defines the responsibilities and powers in controlling the financial performance at the university	19.400	3	0.00	3.97	.800	4.00	Function
2	The supervisory bodies monitor the implementation of the university's governance requirements	6.650	2	0.00	4.03	.698	4.00	Function
3	Court legislations that contribute to controlling the performance of the university are available	20.400	3	0.00	4.25	.776	4.00	Functio n
4	4 There is a clear strategy for the university against which success is measured	19.800	3	0.00	4.18	.931	4.00	Function
5	5 The university has a proper distribution of powers and responsibilities according to a hierarchical system	31.750	4	0.00	.934	4.00		Function
	All the above	140	4	0.00	4.08	.831	4.0	

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

According to the above table, we find that all the probabilistic values of the chi-square test for the statements of the first theme are less than 0.05 and are statistically significant, that is, there are statistically significant differences between the answers of the respondents, and given the value of the arithmetic mean, we find that it is greater than the hypothetical mean (3). Therefore, the opinions of the respondants on the statements of the first theme were accepted.

Table (13): Arithmetic means, standard deviations, and chi-square test values for the second theme statements (disclosure and transparency).

S	Statement	Chi square Value	Freedom Degree	probability value	Arithmetic mean	Standard Deviation	Media	Conclusion
1	The regulations and instructions applied at the university are clear	35.000	4	0.02	3.83	1.010	4.00	Function
2	Regulations and instructions are published in a way that ensures their access to university employees	44.500	4	0.02	3.93	.917	4.00	Fu.
3	Stakeholders in the university have the right to see all transactions related to them	27.000	4	0.02	3.93	.944	4.00	Fu.
4	The university provides a system for informing all the systems governing work	13.400	3	0.02	4.08	.829	4.00	Ę Ċ
5	The university is keen to transparently disclose the existence of wrong practices	5.000	3	0.17	3.55	.959	4.00	Non-Fu.
	All the above	140	4	0.00	3.86	.941	4.0	ב דו

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

According to the above table, we find that most of the probabilistic values of the chi-square test for the statements of the second theme are less than 0.05 and are statistically significant, that is, there are statistically significant differences between the answers of the respondents, and given the value of the arithmetic mean, we find that it is greater than the hypothetical mean (3). Therefore, the opinions of the respondants on the statements of the first theme were accepted.

Table (14): Arithmetic means, standard deviations, and values of the chi-square test for the statements of the third theme (fairness and justice).

S	Statement	Chi square Value	Freedom Degree	probability value	Arithmetic mean	Standard Deviation	Media	Conclusion
1	Justice among university employees increases the guarantee of their rights	21.200	3	0.00	4.30	.791	4.00	Fun
2	The university applies the law on the organization of departments completely and accurately	34.350	4	0.00	3.83	.931	4.00	Fu.
3	University regulations clarify the duties of each employee	40.750	4	0.00	4.00	.987	4.00	Fu.
4	Ensure that university employees perform their duties objectively	27.250	4	0.00	3.93	1.023	4.00	Fu.
5	The regulations are applied to all university employees without discrimination.	18.250	4	0.00	3.58	1.152	4.00	Fu.
	All the above	140	4	0.00	3.93	1.002	4.0	F.

According to the above table, we find that all the probabilistic values of the chi-square test for the statements of the third theme are less than 0.05 and are statistically significant, that is, there are statistically significant differences between the answers of the respondents, and given the value of the arithmetic mean, we find that it is greater than the hypothetical mean (3). Therefore, the opinions of the respondants on the statements of the first theme were accepted.

Table (15): Arithmetic means, standard deviations, and chi-square test values for statements of the dependent variable (Institutional Excellence).

S	Statement	Chi square Value	Freedom Degree	probability value	Arithmetic mean	Standard Deviation	Media	Conclusion
1	University employees are keen to perform their duties in an appropriate manner	26.800	3	0.00	4.05	.815	4.00	Function
2	University employees maintain their commitment to the official working hours	22.200	3	0.00	3.98	.974	4.00	Fu.
3	University employees make sufficient time to complete the work in a correct manner.	19.400	2	0.00	4.15	.580	4.00	Fu.
4	University employees are keen to perform their work with high accuracy	9.650	2	0.00	4.23	.660	4.00	Fu.
5	University employees make sufficient effort to complete the work in a correct manner	11.150	2	0.00	4.27	.640	4.00	Fu.
6	There is an ability for university employees to take responsibility for the academic and administrative burdens of work	19.800	3	0.00	4.18	.931	4.00	Fu.
7	University employees have the desire to complete work tasks	13.850	2	0.00	4.30	.608	4.00	Fu.
8	The work is completed on time at the university	19.400	3	0.00	4.08	.764	4.00	Fu.
9	University employees have full knowledge of the requirements of the job they are performing	26.600	3	0.00	4.12	.822	4.00	Fu.
10	There is an ability for university employees to adapt in the event of emergency situations at work	27.000	3	0.00	4.18	.712	4.00	Fu.
	All the above	140	3	0.00	4.15	.750	4.0	Fu.

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

According to the above table, we find that most of the probabilistic values of the chi-square test for the statements of the dependent variable are less than 0.05 and are statistically significant, that is, there are statistically significant differences between the answers of the respondents, and given the value of the arithmetic mean, we find that it is greater than the hypothetical mean (3). opinions of the respondants on the statements of the dependent variable "institutional excellence" were accepted..

Second: hypothesis testing:

Presentation and discussion of the results of the main hypothesis:

The first hypothesis of the study states the following: "There is a statistically significant relationship between administrative governance and institutional excellence."

To verify the hypothesis, a simple linear regression method was used in building the model, where administrative governance is represented by (x1) as an independent variable and institutional excellence as a dependent variable represented by (y) as in the following table:

Table (16): Results of simple linear regression analysis of the main hypothesis

	Regression coefficients	(T) test	Probabilitic (Sig)	value	Interpretation
$\hat{B_0}$	2.800	5.088	0.00		Abstract
$\hat{B_1}$	0.35	2.583	0.014		Abstract
Correlation Coefficients (R)	0.39				
Coefficient of determination R^{2}	0.15	The model is	abstract		

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

According to the above table, it is clear that:

- 1. The results of the estimates showed a direct correlation between administrative governance as an independent variable and institutional excellence as a dependent variable, where the values of the simple correlation coefficient amounted to (0.39).
- 2. The value of the coefficient of determination (R^2) reached (0.15), this value indicates that administrative governance as an independent variable contributes (15%) to institutional excellence (the dependent variable).
- 3. The simple regression model is significant, where the value of the test (F) was (6.674), which is a function of measuring the level of significance (0.00).
- 4. 2.800 average institutional excellence when managerial governance is zero.
- 5. 0.35 means increase in administrative governance. The institutional excellence increases by 0.35.

According to the above, we conclude that the main hypothesis of the study, which states: "There is a statistically significant relationship between administrative governance and institutional excellence" has been achieved.

This is justified, as it is clear from the above that there is a direct relationship between administrative governance and institutional excellence, as in light of the employees' feeling of transparency, trust and absence of discrimination, which affects their belonging to the work, and affects the state of satisfaction, which in turn will achieve free of excellence in performance by completing The tasks to the fullest, and dedication to work, which will cast a shadow on the students and the global ranking of Khamis Mushait University.

Presentation and discussion of the results of the second hypothesis:

The first hypothesis of the study states the following: "There is a statistically significant effect between the institution and effective foundations and institutional excellence."

To verify the hypothesis, a simple linear regression method was used in building the model, where the adminstrative governance is prepresented by robust and effective bases are represented by (x1) as an independent variable and institutional excellence as a dependent variable represented by (y) as in the following table:

Table (17): Results of simple linear regression analysis for the first hypothesis

	Regression coefficients	(T) test	Probabilitic value (Sig)	Interpretation
$\hat{B_0}$	3.094	5.595	0.00	Abstract
$\hat{B_1}$	0.268	2.033	0.04	Abstract
Correlation Coefficients (R)	0.10			
Coefficient of determination R^{2}	0.07			
(F) Test	4.134	The model	is abstract	

According to the above table, it is clear that:

- 6. The results of the estimation showed that there is a direct correlation between the controlled and effective foundations as an independent variable and institutional excellence as a dependent variable, where the values of the simple correlation coefficient amounted to (0.10).
- 7. The value of the coefficient of determination (R^2) reached (0.07), this value indicates that the institution and effective foundations as an independent variable contribute (7%) to institutional excellence (the dependent variable).
- 8. The simple regression model is significant, where the value of the test (F) was (4.134), which is a function of measuring the level of significance (0.00).
- 9. 3.094 Average Institutional Excellence When the Effective foundations are Zero.
- 10. 2680 means an increase of the tight and effective foundations. The institutional excellence by 2680.

Based on the foregoing, we conclude that the hypothesis of the first study, which states: "There is a statistically significant effect between the institution and effective foundations and institutional excellence" has been achieved.

Presentation and discussion of the results of the second hypothesis:

The first hypothesis of the study hypotheses states the following: "There is a statistically significant effect between disclosure, transparency and institutional excellence."

To verify the hypothesis, a simple linear regression method was used in building the model, where disclosure and transparency represented by (x2) as an independent variable and institutional excellence as dependent variable represented by (y) as in the following table:

Table (18): Results of simple linear regression analysis for the second hypothesis

	Regression	(T) test	Probabilitic	Interpretation
	coefficients		value (Sig)	
\hat{B}_0	2.927	5.526	0.00	Abstract
$\hat{B_1}$	0.318	2.444	0.01	Abstract
Correlation Coefficients (R)	0.14			
Coefficient of determination R^{2}	0.11			
(F) Test	5.972	The mode	l is abstract	

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

According to the above table, it is clear that:

- 11. The results of the assessment showed a strong direct correlation between disclosure and transparency as an independent variable and institutional excellence as a dependent variable, where the value of the simple correlation coefficient was (0.14).
- 12. The value of the coefficient of determination (R^2) was (0.11). This value indicates that disclosure and transparency as an independent variable contributes with (11%) to institutional excellence (the dependent variable).
- 13. The simple regression model is significant, where the value of the (F) test was (5.972), which is a function when measuring the level of significance (0.00).
- 14. 2.927 Average institutional excellence when disclosure and transparency are zero.
- 15. 3180, which means increased disclosure and transparency, increased institutional excellence by 3180.

Based on the foregoing, we conclude that the hypothesis of the second study, which states: "There is a statistically significant effect between disclosure, transparency and institutional excellence" has been achieved.

Presentation and discussion of the results of the second hypothesis:

The first hypothesis of the study states the following: "There is a statistically significant effect between fairness, justice and institutional excellence."

To verify the hypothesis, a simple linear regression method was used in building the model, where fairness and justice are represented by (x3) as an independent variable and institutional excellence as dependent variable was represented (y) as in the following table:

Table (19): Results of simple linear regression analysis for the third hypothesis

	Regression	(T) test	Probabilitic	Interpretation
	coefficients		value (Sig)	
\hat{B}_0	2.481	6.194	0.00	Abstract
$\hat{B_1}$	0.438	4.389	0.00	Abstract
Correlation Coefficients (R)	0.34			
Coefficient of determination (R^{2})	0.32			
(F) Test	19.265	The mode	l is abstract	

Source: Prepared by the co-researchers, based on the data of the field study, year 2022.

According to the above table, it is clear that:

- 16. The results of the assessment showed a strong direct correlation between fairness and justice as an independent variable and institutional excellence as a dependent variable, where the value of the simple correlation coefficient was (0.34).
- 17. The value of the coefficient of determination (R^2) was (0.32). This value indicates that fairness and justice as an independent variable contribute 32% to institutional excellence (the dependent variable).
- 18. The simple regression model is significant, where the value of the test was (F (19.265), which is a function of measuring the level of significance (0.00).
- 19. 2.481 Institutional Excellence mean is when fairness and justice are Zero.
- 20. .4380 means more fairness and justice institutional excellenceis increased by 4380

Based on the foregoing, we conclude that the third hypothesis of the study, which states: "There is a statistically significant effect between fairness, justice and institutional excellence" has been achieved.

Results:

- 1. 1. There is a statistically significant relationship between administrative governance and institutional excellence.
- 2. There is a statistically significant effect between the tight foundations and effective foundations and institutional excellence
- 3. There is a statistically significant effect between disclosure, transparency and institutional excellence.
- 4. There is a statistically significant effect between fairness, justice and institutional excellence.
- 5. Recommendations:-

Recommendations related to the independent variable; administrative governance:

- 1. The regulations and instructions applied at the university should be more clear.
- 2. Ensuring that regulations and instructions are published in a way that ensures their access to university employees.
- 3. Continuing to inform the university's stakeholders of all transactions related to them.
- 4. Continuing to apply the law completely and accurately by university's management.
- 5. Updating the organizational structure in a way that clarifies the tasks of each employee.
- 6. Ensure that university employees perform their duties objectively.
- 7. The necessity of having a system to measure the extent of compliance with the standards necessary to work in the applied college.
- 8. The college is to be keen to disclose transparently about the possibility of wrong practices therein.

Recommendations related to the dependent variable of institutional excellence:

- 1. Ensuring that university employees have full knowledge of the requirements of the job they are performing.
- 2. Training employees to adapt in the event of emergencies at work.
- 3. Ensuring that employees are advised to complete the work on time at the university.
- 4. Ensuring that university employees are advised to perform their duties in an appropriate manner.
- 5. University employees are to maintain their commitment to the official working hours.

ACKNOWLEDGEMENT

This research was supported by the General Research Program of the Deanship of Scientific Research - King Khalid University - Kingdom of Saudi Arabia - (43/211/GRP/1443 AH)

REFERENCES

References of Arabic Sources

- 1) Abdel-Samad, Omer (2016) The role of Internal Auditing in the Application of Corporate Governance, unpublished master's thesis, Al-Madina, Algeria.
- 2) Abdul Malik, Ahmed (2015) The Role of Corporate Governance in Determining the Fair Price of Shares in the Stock Market Analytical Periodical, Journal of the College of Commerce for Scientific Research (3) 38-4.
- 3) Abu Hamam, Majid (2017) The Impact of Applying Governance Rules on Accounting Disclosure and the Quality of Financial Statements, unpublished master's thesis, Islamic University, Gaza, Palestine.
- 4) Adwan, Ibrahim (2020), The Application of Governance Principles and their Role in Effective Decision-Making, a Field Study on Palestinian Governmental Hospitals in the Southern Governorates, Unconditional Message, Al-Aqsa University.
- 5) Al-Bassam, Bassam (2014): Good Government and its Case Study of Kingdom of Saudia Arabia, Arab Economic Journal, Institute of Public Administration, Riyadh, Saudi Arabia.
- 6) Al-Kababji, Rola (2019) "The Role of Governance in Reducing Corruption in Palestinian Public Sector Institutions, Unpublished Message. Al-Quds University, Palestine.
- 7) Al-Salmi, Ali (2001) Thoughts in Contemporary Administration, Cairo, Gharib House for Printing, Publishing and Distribution, Cairo.
- 8) Hijazi, Nahal (2016) Employment and its Relationship to institutional Excellence, a field study on NGOs Gaza Strip Al-Azhar University Gaza Palestine.
- 9) Khreis, Yousef (2020) "The Impact of Governance Application" on Decision-Making in Private Jordanian Universities in the North Region, Master's Thesis, Middle East University, Amman, Jordan.
- 10) Mohamed, Amjad (2020) "An analytical study of the relationships between" the application of governance mechanisms in Egyptian family companies, the quality of reporting and financial information, and the possibility of offering companies' shares in the financial management market, a field periodical, Ain Shams University.
- 11) Saeed, Ahd (2016) The Expected Impact of Corporate Governance on the Auditing Profession in Syria, Unpublished Master's Thesis, Tishreen University, Syria.

References of English Source

- 1) Grote , D. (2002) "The performance Appraisal Question And Answer Book Survival For Managers", united states of America
- 2) Nohria .A. (2003) from continuous improvement to organizational learning : developmental theory " the learning organization ,Vol .10 N05 : 272 -82.
- 3) Yasser , Mymoon (2018) "Achieving Institutional Excellence in Egyptian Universities " International Journal for quality Assurance ,vol.1.No. 2.



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0)

(https://creativecommons.org/licenses/by-nc/4.0/), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.