

Evaluation and Follow-Up and Their Relationship to the Level of Administrative Transparency in the Palestinian Universities

Tarek M Ammar, Mazen J. Al Shobaki, Samy S. Abu Naser

Department of Information Technology,
Faculty of Engineering and Information Technology,
Al-Azhar University, Gaza, Palestine

¹Tarek.ammar1979@gmail.com, ²mazen.alshobaki@gmail.com, ³abunaser@alazhar.edu.ps

Abstract: *The research aimed to identify the trends of the relationship between the impact of evaluation and follow-up and the level of administrative transparency in the Palestinian universities in Gaza Strip. The research dealt with five universities. The researchers adopted a descriptive analytical approach in this study. The research community consists of administrative staff, whether academic or administrative. Those who are in the senior management or university council have been excluded. The study population reached 392 employees. A Random stratified sample was selected. A total of 197 questionnaires were distributed and the number of questionnaires recovered (160) with a recovery rate of (81.2%). The researchers used a questionnaire to collect data and process using SPSS to get the results.*

The correlation between the evaluation and the follow-up on the one hand and the level of managerial transparency reached 77.0%, which is a positive correlation coefficient because it is greater than 0.5. The correlation coefficient value is statistically significant, (Sig.) which is below the significance level of 0.05. The results confirmed the existence of a significant relationship between the level of follow-up and administrative transparency in the Palestinian universities in Gaza.

The research reached a set of recommendations, the most important of which is the work of establishing a higher council of universities. The higher policies will be set by a committee that includes competent people and experts who will supervise these policies in order to control higher education in Palestine, the need for Palestinian universities to implement the standards of transparency in all university activities, the need to engage in the program of teaching transparency in universities, as it was confirmed that only five universities participated in this experiment, and raise awareness among Palestinian university staff to clarify the foundations of transparency building and its dimensions through workshops and seminars.

Keywords: Follow-up, Administrative Transparency, Palestinian Universities, Institutions of Higher Education, Gaza Strip, Palestine

1. INTRODUCTION

The intervention of the institutions of higher education in the third millennium is surrounded by many global and regional changes, the challenges of the era of explosive knowledge and technology, and an unprecedented information revolution that has made the world a small, open-ended global village; and the implications of globalization which brought with it the concepts of openness, freedom and human interaction, and their duties; what was previously accepted or overlooked by bureaucracy, routine, and corruption, has become unacceptable in our time.

Supervision is one of the most important topics that occupy the minds of accounting, financial and economic thinkers as well as the law and administration, where it works to protect money and calls for the use of the best economic resources available to achieve growth and stability and ensure the achievement of financial activity for its objectives (Badawi, 2011). Internal control has been continuously evolving in terms of its concepts, from the importance of protecting assets from theft and misuse, verifying information, detecting violations and waste, to the broader concept of operational efficiency, compliance with established laws and

policies, Financial reporting, reduced audit and lost time, cost reduction and reduced losses.

2. PROBLEM STATEMENT

In order to promote the principle of working to reduce the costs and time involved in the correction process, and that the control is a partner for administrative transparency and support, a number of researchers have pointed out these facts, including, for example, the report issued by the Coalition for Integrity and Accountability on the Environment of Transparency, Integrity and Accountability in the Higher Education Sector in Gaza Strip, where the results and recommendations showed that there is a lack of legislation related to the promotion of the values of integrity and transparency in higher education institutions No. (11) for the year 1998, where the law lacked an executive regulation clarifying the responsibility of universities towards the ministry, Higher Education of the Palestinian National Authority institutions, which weakens the system of accountability at universities. The law limits the competence of the ministry to issuing regulations and decisions, which constitutes a lack of legislation regulating the work of institutions of higher education in the Palestinian National Authority. There are no codes for employees of Palestinian universities in Gaza Strip, although some universities include

a set of standards and values to be observed while performing their duties (Aman, 2012). Harb (2011) recommended activating the role of senior leaders in the Palestinian universities to support the principle of transparency by opening the door for the participation of employees and encouraging entrepreneurship and innovation.

3. RESEARCH QUESTION

Q1-: What are the relationship trends between the impact of evaluation follow-up and the level of administrative transparency in the Palestinian universities in Gaza Strip?

4. LITERATURE REVIEW

➤ The study of (Abu Naser et al., 2017) aims to identify the impact of information and communication on the internal control environment, empirical study on the Palestinian universities in the Gaza Strip, where the researchers dealt with five universities to see the impact of communication and information on internal control environment in these universities. The researchers adopted in his study descriptive and analytical approach. The study population consists of employees with administrative functions, either administrative or academic, with the exception of those in senior management or the University Council. The study population was (392) employees. A stratified random sample was chosen. (197) questionnaires were distributed and the number of questionnaires recovered was (160) questionnaires with recovery rate of (81.2%), the researchers used a questionnaire to collect the data. The collected data were processed using (SPSS) to get the results. The study found the following results: the existence of shortcomings in the administrative communication in generally within the universities and therefore this shortcoming will reflect on the entire regulatory process especially that the communication process represents a significant part of everyday business. There exist a significant relationship between information and communication from one side and the internal control environment from the other side. The lack of significant difference between the responses of the respondents attributed to the variable (gender, age, and years of service). The existence of a fundamental difference between the responses of the respondents attributed to the variable (university, educational qualification, the administrative level). The study found a set of recommendations including: the importance of updating systems and instructions of control periodically and parallel with the wheel of technology and scientific progresses. The emphasis on administrative leaders to be a positive role model and set an example for employees in all business functions. Benefit from regional and international experiences in the application of control standards commensurate with the administrative system of the institution. The need to hold training courses for

employees in the universities. Raise awareness of the importance of the control process and its benefits.

- Study of (Ammar et al., 2017) The purpose of this research is to identify the extent of the efficiency of the internal control environment in the Palestinian higher educational institutions in Gaza Strip from the perspective of employees in the Palestinian universities in Gaza Strip, where researchers used in the study five universities. The researchers adopted in their study the descriptive and analytical approach. The research community consists of administrative employees and academic employees with administrative duties. Senior management or the University Council was excluded. The study population comprises of (392) employees. A stratified random sample was chosen and (197) questionnaires were distributed. (160) questionnaires were received back with a return rate of (81.2%). The researchers used a questionnaire to collect that which then was analyzed using (SPSS) to get the results. The research found the following results: the absence of a fundamental difference between the responses of males and females. The lack of significant difference between the responses of the respondents attributed to the variable age. The lack of significant difference between the responses of the respondents attributed to the variable of years of service. And the existence of a fundamental difference between the responses of the respondents attributed to the university variable. The existence of a fundamental difference between the responses of the respondents attributed to the Qualification variable. The existence of a fundamental difference between the responses of the respondents attributed to the administrative level variable. The research found a group of recommendations including: the need to raise awareness of censorship as the basis for the protection of employees in all administrative levels from making mistake. Updating the systems and instructions of control periodically and parallel with the scientific progress and technology. Benefit from regional and international experiences in the application of internal control standards which commensurate with the administrative system of the institution.
- Study of (Al Shobaki et al., 2017) aimed to identify the degree of administrative transparency in the Palestinian higher educational institutions in the Gaza Strip. In the study, the researchers adopted a descriptive and analytical method. The research population consisted of administrative staff, whether academic or administrative, except for those in senior management or the university council. The study population reached 392 employees. A random sample was selected (197). The number of questionnaires recovered was (160) with a recovery rate of (81.2%). The researchers used a questionnaire for the data collection and were treated using SPSS to obtain the results. The results show that there is no significant difference between male

responses and female responses due to gender variable. The results also confirm that there is no significant difference between respondents' responses due to the age variable. The results also showed a significant difference between respondents' responses attributed to the university variable. There is a fundamental difference between respondents' responses attributed to the scientifically qualified variable. The results also confirmed a significant difference between respondents' responses attributed to the management level variable. The results also confirmed a significant difference between respondents' responses due to variable years of service. The research reached a number of recommendations, the most important of which is: The necessity of Palestinian universities to adhere to the application of transparency standards in all university activities. The need to benefit from regional and international experience in the application of transparency systems within universities and to examine the possibility of applying these systems in our universities. As well as the need to engage in the program of teaching transparency in universities, as it is confirmed that only five universities participated in this experiment. The importance of raising awareness among the employees of Palestinian universities to clarify the foundations of building transparency and its dimensions to represent the active supporter through workshops and seminars.

- The study of (Al-Qahtani, 2015) aimed to recognize the reality of management control within the sports clubs. It followed the descriptive method survey manner which included 334 members representing all the members of the boards of directors, managers and administrators of 22 sports clubs. The most important findings of study was that the activation of the internal control methods applied in achieving sports clubs internal control systems got a medium degree of approval for each one. The creation of specialized units to measure the level of achievement for clubs employees and the development of regulatory standards for clubs on a regular basis, and the establishment of a special department to follow up the decisions of the Board with the use of modern techniques in the evaluation of the club level performance, and strengthening the specialized management of internal administrative control sports clubs.
 - The study of (Abu Habib, 2014) aimed to identify the application of international transparency standards in the international organizations operating in the Gaza Strip, where the research sought to reach a transparent international regulatory environment that rejects corruption and is able to confront and reduce its spread in society, Identify the most important ways to promote the application of international transparency standards. One of the most important findings of the research was that there was a moderate agreement by the sample of
- the research sample that UNRWA applied and practiced transparency and indicators in its work in the light of international transparency standards with a rate of approval of 63.19%. The research recommended activating the role of senior leadership in UNRWA to support the principle of transparency by opening the door for the participation of employees and encouraging entrepreneurship and innovation; as well as annual awards for the most transparent section. Finally, the agreement with some local universities and colleges to work on teaching a course on the ethics of the profession and work, and on combating corruption and the requirements of integrity, transparency and accountability, especially for students in fourth, fifth years, and expected to graduate.
- The study of (AL-Omri, 2013) aims to identify the degree of administrative transparency in Saudi universities and its impediments and ways of improving them from the point of view of its faculty members. The descriptive method was used and a questionnaire was designed for this purpose. The research community consisted of all members of the faculty - male and female - in the five Saudi universities in the government. The research sample consisted of 1070 members, representing 20% of the research community. One of the most important findings of this research was that the overall degree of the administrative transparency of the Saudi universities from the point of view of the teaching staff was medium. The highest dimensions were as follows: the transparency of administrative communication, transparency in information and work mechanisms, transparency in laws and regulations, transparency in performance appraisal, transparency in decision-making, and finally transparency in accountability. The research recommended that the university should work with the participation of the community in the decision making process related to the services it provides. The need for senior departments at the university to open the way for all employees at the university at different levels of management to participate in the decision-making process. The University should provide protection and guarantees to individuals who contribute to the detection and reward of corruption.
 - The study of (USAID, 2012) aims to ensure that transparency can be defined as a principle that allows those affected by administrative decisions, business transactions or philanthropy to know not only numbers and facts, but mechanisms and processes; it is the duty of staff, board of trustees, and managers to act clearly and predictably and understandable. Every citizen has the right to be transparent in society in the public and private sectors. The research showed that the evidence of academic misconduct evades academics from their responsibilities at intervals, and students evade lectures without being punished. In addition to the academic

betrayal of academic gains such as: academic theft, falsification of data, fraud in research, and complacency in carrying out duties and responsibilities. As well as academic bribery, in accepting gifts or payments for academic degrees.

- The study of (Al-Harbi, 2012) aimed to determine the degree of commitment to the practice of administrative transparency in the academic departments in the Faculty of Education, King Saud University, from the point of view of faculty members and administrative staff. One of the most important results of the research was that the degree of practicing administrative transparency at King Saud University was medium. The degree of administrative transparency requirements was high according to the views of the sample members. The research recommended that academic leaders should adopt the principle of administrative transparency through a procedural plan that promotes the policy of clarity and disclosure of all administrative and academic dealings, and the consolidation of integrity practices through the adoption of objective accountability systems.
- The study of (Harb, 2011) aimed at identifying the reality of administrative transparency and the requirements of its application by the senior management in the Palestinian universities in the Gaza Strip and the commitment of university employees to practice transparency in the fields of information systems, administrative communication, administrative accountability, participation, and work procedures. The recommendations of the research are the need to work on the practice of transparency while creating a balance between the right to know and the right of the university to maintain its secrets. As well as activate the role of senior leaders in Palestinian universities to support the principle of transparency by opening the way for the participation of employees and encourage the spirit of initiative and innovation.
- The study of (Badawi, 2011) which aimed to identify the impact of the internal control elements according to the COSO framework to achieve the control objectives in the civil organizations in the Gaza Strip, and then to identify the extent of the evolution of building the internal control systems in the structures of these organizations. The study has shown a great interest by the civil society organizations operating in Gaza Strip with internal control systems. It turns out that the NGOs consider positively with varying degrees the importance of internal control elements in achieving control objectives, achieving effectiveness, operational efficiency, credibility of the financial reporting activities, promoting compliance with laws and regulations. The control environment variable was the most significant and has the highest impact in achieving those goals, followed by risk assessment variable, regulatory activities variable, information and

communication variable, and follow-up variable is ranked last but in general there is a significant effect of the control elements combined to achieve control objectives.

- The study of (Al-Subaie, 2010) aims to identify the role of transparency and accountability in reducing administrative corruption in the government sectors. The research community is one of the employees of the concerned agencies to combat administrative corruption in the government sectors in Riyadh city. The survey found that the level of commitment of the government sectors applying transparency is between 2.362 - 2.528 (neutral) and that the level of compliance of the SAIs with the accountability of the government sectors for their corruption is between 2.81 - 2.97 (OK). The degree of severity of the constraints under the axis of widespread patterns of administrative corruption ranges from 4.101 - 4.223 (strongly agree). One of the most important recommendations was to raise the level of efficiency of the regulatory bodies to give them sufficient powers and support them with specialized human cadres, material resources, and modern technologies. In addition to modernizing regulations and legislations related to administrative corruption issues, accountability, simplifying procedures of the work, and announcing and disseminating them through the various media. As well as activate the center for measuring the level of performance in government agencies and enable it to prepare annual reports and submit them to the Shura Council and the Council of Ministers as well as activating the role of schools and universities, the media and civil society institutions in spreading the culture of transparency, accountability, integrity, reducing the confidentiality, and monopoly of information in various regions of the Kingdom.
- The study of (Al-Tarawneh and Al-Adayla, 2010) aimed at understanding the impact of applying transparency on the level of administrative accountability in the Jordanian ministries, and the used questionnaire was distributed to 661 employees in 6 ministries, which constitute 40% of the employees. The ministries were selected as an objective sample, and the research reached a set of results, the most important of which is that the perceptions of the sample members for both the degree of transparency and the level of administrative accountability in the ministries investigated were medium for each one. The study presented a number of recommendations, the most important of which is: The necessity of working to enhance the concept of transparency in the Jordanian ministries, and to understand the concept of administrative accountability so that the subordinates are held accountable for the results achieved during the performance of his job within the framework of the authorities and responsibilities granted to him in his work.

- The study of (Hollis, 2008) which aimed to recognize the extent of the benefit to the companies from the obligation to methods for internal control, according to the provisions of the "Oxley" law; as it works to reduce audit risks of both internal and external to maintain the structural composition of capital money, shareholders' equity, and the pursuit of the company's shares are not subjected to vibration in the financial market. Also it focused on assessing the internal control methods applied under this law for the detection of weaknesses. The study concluded that the structural methods of internal control in accordance with the law of "Oxley" affect the strength of the company's shares positively, and reduce the risk of the cost of capital.
- The study of (Shaheen 2007) which aimed to highlight the importance of internal controls and to clarify the role they play in achieving the goals of the civil organizations through its functions and powers analysis, factors affecting internal control such as: organizational structure, methods of regulations, performance evaluation, communication, in addition to measuring the extent to which controlling regimes applied within the NGO to achieve its objectives and the extent of their contributions to the reduction of the negative phenomena inside. The sample is composed of 120 civil organizations in Gaza Strip working in different areas of social and development. The study concluded that the most important results of a positive relationship between the availability of the elements of internal control and achieving their goals, and that the internal control systems applied in the civil organizations in Gaza Strip achieve its objectives. One of the main recommendations of the study: Training elements capable of carrying out compliance performance according to scientific bases and sound process, the development of certified work of subordinates guide to achieve the control objectives with much accuracy, flexibility and proficiency. It also recommended the continuous updating of the ways methods of regulations used in the implementation of oversight functions, including the required by the nature of the work.
- The study of (Dahmash, and Abu-Zer, 2005), which aimed to stand on the importance of controls and internal audit, especially in the IT environment because the modern world is characterized by a high degree of complexity and interdependency specially the change in the economic, financial, and accounting matters auditing, as a result of rapid and successive technological developments methods and tools of production, the methods and means of communication, information systems and its transfer, as well as the emergence of new organizational forms, multinational companies, which increased competition and gravity necessitating to take quick and effective decisions, so that the organization can continue to compete and maintain advantages in the market, which requires the

availability of current and accurate information to assist in making rational economic decisions. This requires building an information system designed to identify the type and volume of data, and how it was collected, processed, and analyzed, also the presence of effective control, and auditing their output when the raw data is converted into useful and reliable information for decision-making and performance evaluation.

5. RESEARCH OBJECTIVES

1. To examine the reality of administrative transparency in the Palestinian universities - Gaza Strip.
2. The differences between the impact of evaluation and follow-up and the level of administrative transparency in the Palestinian universities in Gaza Strip according to the demographic variables (gender, age, university, academic qualification, administrative level, years of experience).
3. Proposals that contribute to enhancing the degree of administrative transparency in the Palestinian universities - Gaza Strip.

6. RESEARCH IMPORTANCE

The importance of research lies in the importance of the topic that it addresses. It is the focus of researchers and scholars. The importance of research can be highlighted by:

1. The relationship between the impact of evaluation and follow-up and the level of administrative transparency in the Palestinian universities in the Gaza Strip is highlighted.
2. This topic is characterized by modernity and scientific and practical excellence in highlighting the field of evaluation and follow-up and the level of administrative transparency in the Palestinian universities in Gaza Strip.
3. This research draws on the importance of the importance of the research sector and the vitality of this sector, as well as the significant growth that has taken place in this sector in the last decade.
4. Explain concepts and practices Arab universities may need more than ever before, but need more advanced universities themselves to concepts and methods of scientific management rational developed to achieve the desired development through institutional development.
5. Providing scientific and practical recommendations for Palestinian universities.

7. RESEARCH LIMITS AND SCOPE

1. **The Subject limit (academic):** The research was limited in its subject to study the relationship between the impact of evaluation and follow-up and the level of administrative transparency in the Palestinian universities in the Gaza Strip.
2. **Field Limit:** The research was conducted on Palestinian universities in Gaza Strip. The research included a

government university, two public universities, and two private universities.

3. **Human Limit:** The research was conducted on administrative staff and academicians in administrative positions in the Palestinian universities in Gaza Strip.
4. **Time Limits:** The research was carried out; preliminary data collection and statistical analysis were carried out during the year (2018).

8. RESEARCH HYPOTHESES

Ho1: There is no statistically significant correlation at the level of ($\alpha \leq 0.05$) between the effect of evaluation and follow-up and the level of administrative transparency in the Palestinian universities - Gaza Strip.

9. THEORETICAL FRAMEWORK

First- Evaluation and Follow-up:

Separate evaluations are carried out in periods varying in scope and frequency based on risk assessment, effectiveness of ongoing assessments and other management considerations, and results are evaluated according to management and failure criteria

Second- Administrative transparency

The availability of transparency enhances and reinforces the right of citizens and stakeholders to hold accountable those responsible for their decisions and their various uncertainties, and the availability of information about the activities and actions of government sectors enhances their accountability for these decisions and actions (Al-Subaie, 2010).

The link between transparency and corruption is an inverse relationship; the more transparent the greater the possibility of reducing and controlling corruption. University leaders, like other institutions of society, are undoubtedly concerned with this urgent requirement, in view of their important role in creating initiatives to enhance interaction between the state and the citizen, which is based mainly on transparency and accountability, and the university is the first institution and the principal that monitors its performance among all institutions of society, as it provides services of importance, so that the community focuses on them (Al-Harbi, 2012).

The importance of administrative transparency

Transparency is a code of conduct to instill confidence, avoid blurry, eliminate corruption, and prevent the risk of abuse in dealing with and abuse of power, so it is the cornerstone of building a culture of community based on integrity, honesty and accountability.

Its importance lies in being an open channel of communication between stakeholders and officials, thus a very important tool to fight corruption, especially in developing countries where disclosure of various laws, rules, regulations, instructions, standards and mechanisms is generally required of individuals in practice, accountability in the event that such mechanisms and rules are not respected or observed (AL-Omri, 2013).

Transparency is important in:

1. Transparency in modern and sophisticated management concepts has become a requirement for all governments and organizations, and a national issue that developed countries are working to highlight as an aspect of democracy (Al-Harbi, 2012).
2. The lack of transparency leads to the vagueness of the legislation, thus allowing the employee to take upon himself the freedom to interpret them and to put administrative obstacles (Al-Subaie, 2010).
3. Transparency contributes to decision-making, allows citizens to be sensitized and informed about options, and evaluates employees' performance and access to what is known as the open system, as well as a mechanism for accountability (Harb, 2011).
4. Transparency in laws and regulations helps remove bureaucratic and routine obstacles, such as many and unnecessary signatures and ratifications (Al-Tarawneh and Al-Adayla, 2010).
5. Administrative transparency contributes to the success of development and change plans; organizational leaders face many challenges that resist their drive for change (Harb, 2011).
6. It works to achieve the coherence of the organization at all administrative and executive levels, to achieve integration between its objectives, to promote order and discipline, to be careful and accurate, and to achieve and resolve (Al-Subaie, 2010).
7. Calls for administrative openness, disclosure and disclosure, and helps individuals express themselves, which increases the degree of job satisfaction of individuals (Al-Harbi, 2012).
8. Contribute to the improvement of qualitative performance, quality of results and organization (ibid.).
9. Administrative transparency promotes self-censorship, where individuals working in administrative systems applying the concept of administrative transparency have more autonomy while carrying out their duties (Harb, 2011).
10. The Department has pushed the use of modern technology to develop its business and keep abreast of economic and social development as a result of the optimal use of available financial resources and to enhance the confidence of the staff and the public of the Organization.
11. The more transparent the organization, the more the organization ensured its continued existence, development and interaction with society (AL-Khnaq, 2006).
12. Transparency is the basis of good governance to ensure good management of the economy and to achieve hopes to overcome problems (Al-Tarawneh and Al-Adayla, 2010).
13. Helps create a good organizational climate that is positively reflected on performance; it is a means of self-expression and a moral belief (Abu Habib, 2014).

There is no doubt that the university leaders are concerned, like other institutions of society, to provide this urgent requirement in light of its important role in creating initiatives to enhance interaction between the state and the citizen, which is mainly based on transparency and accountability. The University is the first and foremost institution to monitor its performance among all the institutions of society, as it provides services of importance to the community, which focuses its attention on them (Al-Harbi, 2012).

Research methodology and procedures

The researcher used the analytical descriptive approach which attempts to describe and evaluate "the relationship between the impact of evaluation and follow-up and the level of administrative transparency in the Palestinian universities in Gaza Strip" in the hope of reaching generalizations that have a significant increase in knowledge. The research also relied on the collection of data from the field reality through research conducted for this purpose.

Society and Research Sample: The research community consists of all employees, whether academic or administrative, senior management and university council are excluded, requiring them to be under their control individuals and have the responsibility to supervise them, while they are under the supervision Higher than them and the number of administrative titles varied according to the type of university. The researcher enumerated (392) job titles.

This sample was selected because it is easy to access by the researchers. It also understands the concept of evaluation and follow-up, as well as the concept of administrative transparency. It is evaluated by the higher administrative level, in addition to evaluating those who are under their control. They are required to provide the necessary information to those under their control.

First: Methodology of the study

In order to achieve the objectives of the research, the researchers used the descriptive analytical method by which the phenomenon can be described, the analysis of its data, the relationship between its components and opinions about it, the processes that it contains and the effects that occur. The initial data were collected using the random stratified sample, and the sample size was calculated according to Robert Mason's law, which is shown in the following equation:

$$n = \frac{N}{[(S^2 \times (N - 1)) \div p \cdot q] + 1}$$

Where:

N: Society size.

S: The value of the standard score corresponding to the mean level of 0.95 or 1.96 at the error rate of 0.05

p: Availability ratio of the property is 0.5

q: The remainder of the property is 0.5

Table 2: correlation coefficient between each of the paragraphs of the level of administrative transparency and the total degree of the axis

By applying the previous law, the sample size is approximately 197.

Second: the search tool

A questionnaire was prepared on "Trends in the relationship between the relationship between the impact of evaluation and follow-up and the level of administrative transparency in the Palestinian universities in Gaza Strip". The scale 1-10 was used so that the closer the degree of 10 to the high approval of what is stated in the statement and vice versa.

Table 1: Degrees of the decimal scale

Absolutely Not Agree		Not Agree		Neutral		Agree		Absolutely Agree	
1	2	3	4	5	6	7	8	9	10

The following statistical tests have been used:

1. Frequencies & Percentages: To describe the search sample.
2. Arithmetic mean and relative arithmetic mean.
3. Cronbach's Alpha test to determine the stability of the resolution paragraphs.
4. Kolmogorov-Smirnov Test: To test whether the data follow natural distribution or not.
5. Pearson Correlation Coefficient to measure the degree of correlation: This test examines the relationship between two variables. The researchers used them to calculate internal consistency and structural honesty of the questionnaire as well as to study the relationship between domains.
6. T-test in the case of one t-test to determine whether the average response score has reached the mean score of 5.5 or increased or decreased. They were used by the researchers to ascertain the mean significance of each paragraph of the questionnaire. The Mann Whitney test was also used for the same purpose in the case of data that did not meet the scientific requirement.
7. T-test (Independent Samples t-Test) to see if there were statistically significant differences between two sets of independent data.
8. One Way Analysis of Variance (ANOVA) test to determine whether there are statistically significant differences between three or more sets of data. The researchers used the differences that are attributed to a variable that includes three groups or more.
9. Linear regression analysis test for transparency level on assessment and follow-up components.

Check the sincerity of the search tool

Internal Validity

Internal consistency: the extent to which each paragraph of the questionnaire is consistent with the axis to which this paragraph belongs. It is calculated by finding the correlation coefficients between each paragraph of the resolution domains and the total score of the field itself.

Paragraph	Pearson Correlation	Sig.
The administration practices a policy of not concealing information about university employees.	.685**	0.00
Management communicates with employees through multiple channels of communication and is open to all directions.	.700**	0.00
The Department pursues policies of transparency and transparency in the conduct of its business.	.793**	0.00
Credibility and trust are maintained between the administration and staff at the university.	.788**	0.00
The Department accepts the observations and suggestions issued by the staff of the University.	.838**	0.00
The management performs the evaluation process effectively and publicly.	.773**	0.00
The University publishes its periodic and annual reports (financial, administrative and technical) to the concerned authorities, including the public.	.646**	0.00
The university adopts written and publicized procedures in terms of human resources such as recruitment, salaries, promotions, and salaries.	.770**	0.00
The University provides financial information, organizational structure, activities, and staff and partner lists for all stakeholders.	.768**	0.00
The management shall ensure fairness in all its activities and operations.	.795**	0.00
Management explains the reasons for administrative decisions when conducting its activities.	.817**	0.00
Management believes in the right of the outside community to monitor the performance of the university.	.727**	0.00
Employment and promotion policies are based on merit and merit.	.824**	0.00
The administration allows to evaluate its performance by the parties without intentionally hiding any information.	.788**	0.00
The Department has a clear and easy code of conduct governing the conduct of university staff.	.798**	0.00
The Department works to develop trust and credibility with the outside community.	.810**	0.00
The administration emphasizes mutual trust and fairness in dealing with all employees of the university.	.865**	0.00
Employees are provided with the necessary powers to make decisions.	.815**	0.00
The evaluator is involved at all stages of the evaluation process.	.787**	0.00
The administration grants employees the right to appeal.	.734**	0.00
Work problems are openly discussed between the president and the subordinate.	.717**	0.00

** Correlation is significant at the 0.01 level (2-tailed).

Table 3: correlation coefficient between each of the follow-up axis, and the total degree of the axis

Paragraph	Pearson Correlation	Sig.
The University administration monitors and periodically evaluates the various components of the internal control system to determine its effectiveness and needs.	.820**	.000
Corrective actions are taken regarding deficiencies.	.897**	.000
Corrective actions taken by the University are monitored.	.907**	.000
Management assesses deficiencies in internal control over an appropriate time.	.893**	.000
Employee performance evaluation is done periodically and regularly.	.800**	.000

** Correlation is significant at the 0.01 level (2-tailed).

Structural Validity

The constructional truth is the extent to which the objectives of the tool are achieved, and shows the extent to which each

area of study is related to the total score of the question paragraphs.

Table 4: correlation coefficient between each of the identification axes, and the degree of the total axis

Pivot	Pearson Correlation	Sig.
Managerial Transparency	.946**	.000
Monitoring	.935**	.000

** Correlation is significant at the 0.01 level (2-tailed).

Check the stability of the tool

The reliability of the research tool is meant to give the same result if it is redistributed under the same conditions. In other words, stability in the results of the questionnaire will not be

significantly changed if it is redistributed to the sample several times during certain time periods.

Table 5: Cronbach’s Alpha test results to measure the stability of total resolution

Paragraph	Cronbach's Alpha if Item Deleted
The University administration monitors and periodically evaluates the various components of the internal control system to determine its effectiveness and needs.	.969
Corrective actions are taken regarding deficiencies.	.969
Corrective actions taken by the University are monitored.	.969
Management assesses deficiencies in internal control over an appropriate time.	.969
Employee performance evaluation is done periodically and regularly.	.969
The Management practices a policy of not concealing information about university employees.	.970
Management communicates with employees through multiple channels of communication and is open to all directions.	.969
The Management pursues policies of transparency and transparency in the conduct of its business.	.969
Credibility and trust are maintained between the administration and staff at the university.	.969
The Management accepts the observations and suggestions issued by the staff of the University.	.968
The management performs the evaluation process effectively and publicly.	.969
The University publishes its periodic and annual reports (financial, administrative and technical) to the concerned authorities, including the public.	.970
The university adopts written and publicized procedures in terms of human resources such as recruitment, salaries, promotions, and salaries.	.969
The University provides financial information, organizational structure, activities, and staff and partner lists for all stakeholders.	.969
The management ensures fairness in all its activities and operations.	.969
Management explains the reasons for administrative decisions when conducting its activities.	.969
Management believes in the right of the outside community to monitor the performance of the university.	.969
Employment and promotion policies are based on merit and merit.	.968
The Management allows to evaluate its performance by the parties without intentionally hiding any information.	.969
The Management has a clear and easy code of conduct governing the conduct	.969

of university staff.	
The Management works to develop trust and credibility with the outside community.	.969
The Management emphasizes mutual trust and fairness in dealing with all employees of the university.	.968
Employees are provided with the necessary powers to make decisions.	.968
The evaluator is involved at all stages of the evaluation process.	.969
The Management grants employees the right to appeal.	.969
Work problems are openly discussed between the president and the subordinate.	.969

The results in the SPSS program indicated that the Cronbach's Alpha coefficient was 0.970, indicating a high stability, as the accepted ratio between statisticians is 0.60. Values under Cronbach's Alpha if Item Deleted in Table 5 indicate that deleting any paragraph will not increase the stability of the search tool (all values less than or equal to

0.970), indicating that they are appropriate sections of the questionnaire.

Analysis of sample characteristics

Table 6: Statistical description of the sample according to demographic variables (n = 160)

		Frequency	Percent
Gender	Male	126	78.8
	Female	34	21.3
Age	Less than 30 Years	20	12.5
	30-40 Years	71	44.4
	41-50 Years	41	25.6
	Greater than 50 Years	28	17.5
University	Al-Azhar	41	25.6
	Islamic	48	30.0
	Al-Aqsa	44	27.5
	Palestine	20	12.5
	Gaza	7	4.4
Education	Diploma	14	8.8
	Bachelor	78	48.8
	Master	44	27.5
	PhD	24	15.0
Managerial Class	Associate Dean	6	3.8
	H.Acad	16	10.0
	Coordinator	14	8.8
	Director	54	33.8
	Acting Director	7	4.4
	Assitant Director	20	12.5
	H.Admin	43	26.9
Experience	Less than 3 Years	9	5.6
	3-9 Years	34	21.3
	10-14 Years	55	34.4
	15-19 Years	43	26.9
	Greater than 20 Years	19	11.9

Test the normal distribution of data

Table 7: Results of the normal distribution test of data (Kolmogorov-Smirnov Test)

Pivot	Mean	St. Dev.	K-S	Sig.
Monitoring	6.72	1.65	1.538	.018
Managerial Transparency	6.42	1.50	1.084	.190
Average All	6.57	1.48	1.765	.004

The results of the Kolmogorov-Smirnov Test indicate that the focus of administrative transparency follows the normal distribution, while the effect of follow-up and the total degree of resolution does not follow normal distribution at the level of $\alpha = 0.05$.

Test the arithmetic mean of the paragraphs

The researcher tested the subjects using t-test to determine whether or not the average response to neutrality was 5.5. It

corresponds to the option (neutral) according to the decimal gradient in the study tool. Depending on the value of Sig for each paragraph of the questionnaire, if it is greater than 0.05 according to the results of the SPSS program, in this case the average opinion of the sample on the phenomenon studied is not substantially different from neutral. If it is less than 0.05, the average opinion of the respondents differs substantially from the degree of impartiality.

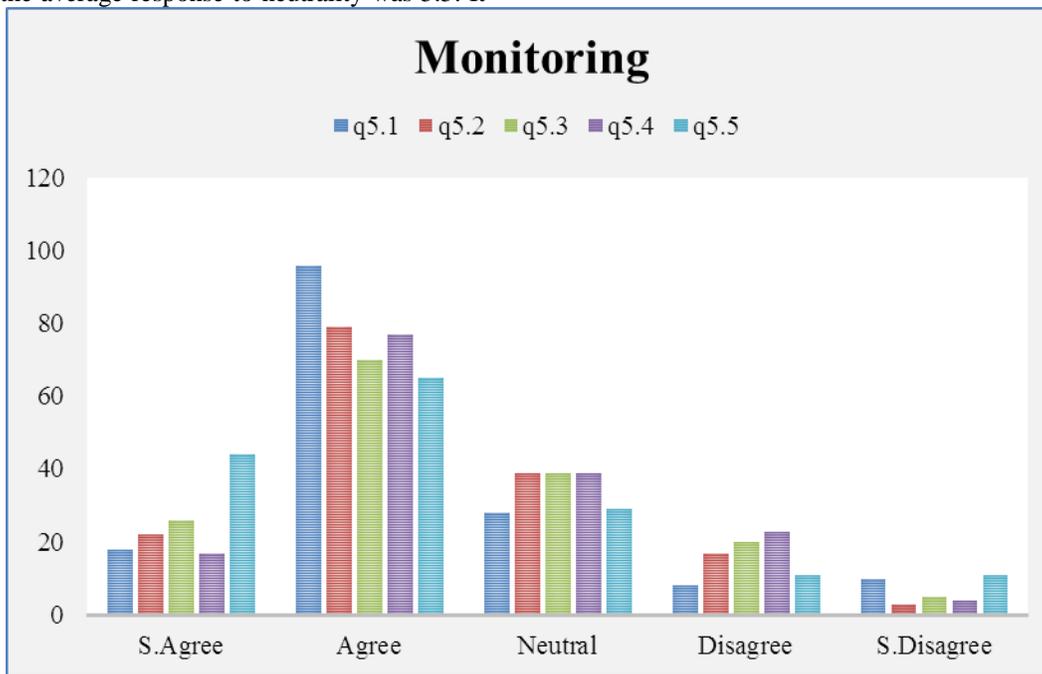


Figure 1: Frequency of the responses of the axis of the follow-up effect
Source: Prepared by researchers based on statistical data

Table 8: Test the arithmetic mean of the follow-up effect axis

Test Value = 5.5					
Paragraph	Mean	St. D.	t-value	Sig.	Order
The University administration monitors and periodically evaluates the various components of the internal control system to determine its effectiveness and needs.	6.76	1.808	8.791	.000	3
Corrective actions are taken regarding deficiencies.	6.81	1.802	9.212	.000	2
Corrective actions taken by the University are monitored.	6.63	1.941	7.371	.000	4
Management assesses deficiencies in internal control over an appropriate time.	6.45	1.808	6.647	.000	5

Employee performance evaluation is done periodically and regularly.	6.99	2.263	8.316	.000	1
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The level of significance (Sig) indicates that all the average values of the paragraphs are substantially different from the value of neutrality (5.5) in favor of strong approval and approval.

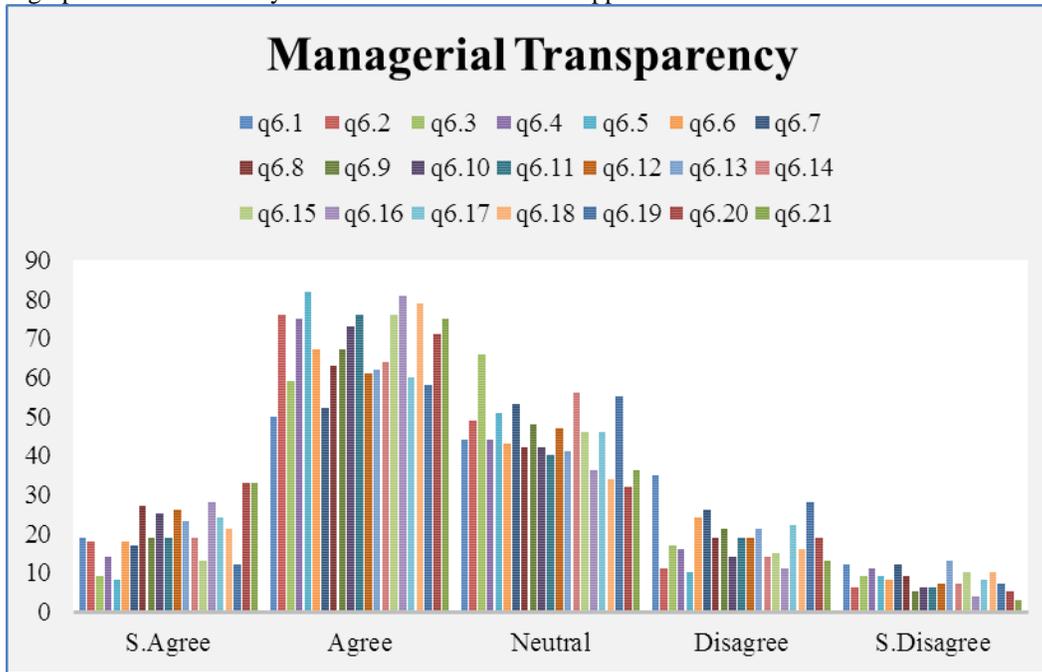


Figure 2: Frequency of the answers to the administrative transparency level axis

Source: Prepared by researchers based on statistical data

Table 9: The arithmetical mean of the level of administrative transparency test

Test Value = 5.5					
Paragraph	Mean	St. D.	t-value	Sig.	Order
The Management practices a policy of not concealing information about university employees.	5.90	2.204	2.296	.023	20
Management communicates with employees through multiple channels of communication and is open to all directions.	6.63	1.808	7.873	.000	5
The Department pursues policies of transparency and transparency in the conduct of its business.	6.01	1.764	3.629	.000	18
Credibility and trust are maintained between the administration and staff at the university.	6.28	2.001	4.940	.000	15
The Department accepts the observations and suggestions issued by the staff of the University.	6.39	1.745	6.478	.000	12
The management performs the evaluation process effectively and publicly.	6.21	1.995	4.518	.000	17
The University publishes its periodic and annual reports (financial, administrative and technical) to the concerned authorities, including the public.	5.88	2.170	2.222	.028	21
The university adopts written and publicized procedures in terms of human resources such as	6.58	2.156	6.307	.000	6

recruitment, salaries, promotions, and salaries.					
The University provides financial information, organizational structure, activities, and staff and partner lists for all stakeholders.	6.51	1.913	6.653	.000	9
The management shall ensure fairness in all its activities and operations.	6.74	1.912	8.189	.000	4
Management explains the reasons for administrative decisions when conducting its activities.	6.48	1.883	6.591	.000	10
Management believes in the right of the outside community to monitor the performance of the university.	6.54	1.990	6.634	.000	8
Employment and promotion policies are based on merit and merit.	6.24	2.217	4.243	.000	16
The Management allows to evaluate its performance by the parties without intentionally hiding any information.	6.44	1.832	6.517	.000	11
The Management has a clear and easy code of conduct governing the conduct of university staff.	6.38	1.922	5.758	.000	14
The Management works to develop trust and credibility with the outside community.	6.89	1.808	9.705	.000	2
The Management emphasizes mutual trust and fairness in dealing with all employees of the university.	6.39	2.056	5.498	.000	12
Employees are provided with the necessary powers to make decisions.	6.56	2.015	6.671	.000	7
The evaluator is involved at all stages of the evaluation process.	6.01	1.855	3.452	.001	18
The Management grants employees the right to appeal.	6.86	1.932	8.878	.000	3
Work problems are openly discussed between the president and the subordinate.	7.06	1.795	10.965	.000	1

The level of significance (Sig) for each paragraph indicates that all values of the mean of the paragraphs differ significantly from the value of neutrality (5.5) in favor of approval and approval strongly at a level of significance ($\alpha = 0.05$).

Test hypothesis study

Test the relationship between the impact of evaluation and follow-up and the level of administrative transparency

Table 10: Calculation of correlation between the two variables.

		Managerial Transparency
Monitoring	Pearson Correlation	.770**
	Sig.	.000

** . Correlation is significant at the 0.01 level (2-tailed).

The correlation coefficient between the evaluation and follow-up on the one hand, and the level of administrative transparency is 77.0%, which is a positive correlation

coefficient because it is greater than 0.5 and the coefficient value is statistically significant (Sig) is less than the significance level of 0.05.

Accordingly, we reject the hypothesis that there is no correlation between the relationship between the impact of evaluation and follow-up and the level of administrative transparency in Palestinian universities in Gaza Strip.

10. CONCLUSIONS

After the statistical analysis of the study tool, the following results were obtained:

- The correlation between information and communication on the one hand and the internal control environment at 77.0% is a positive correlation coefficient because it is greater than 0.5 and the correlation coefficient value is statistically significant (Sig.) is below the significance level of 0.05.
- The results confirmed the existence of a significant relationship between the level of follow-up and administrative transparency in the Palestinian universities in Gaza.

11. RECOMMENDATIONS

Based on the findings of the research, it is recommended that:

1. Working towards the establishment of a higher council of universities, so that the higher policies are set by a committee that includes people with competencies and expertise and take responsibility for supervising these policies in order to control higher education in Palestine.
2. The need for Palestinian universities to adhere to the standards of transparency in all inclusive activities.
3. The need to enroll in the program to teach transparency in universities, as it is confirmed that only five universities participated in this experiment.
4. Raising awareness among Palestinian university employees to clarify the foundations of building transparency and its dimensions through workshops and seminars.

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