

The Relationship Reality between the Components of Internal Control and Administrative Transparency in the Palestinian Universities

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Abstract: The research aimed to identify the relationship reality between the components of internal control and administrative transparency in the Palestinian universities operating in the Gaza Strip. The researchers dealt with five universities. In the study, the researchers adopted a descriptive analytical method. The research community 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 chosen. The data collection was distributed with (197) questionnaires, and the number of retrieved responses was (160), with a recovery rate of (81.2%), which was processed using SPSS to obtain the results.

The research found that the internal control components are available at 68% in the Palestinian universities in the Gaza Strip, and that the level of administrative transparency is available at 63.4%, in addition to a statistically significant relationship between the control components and the level of administrative transparency separately. The research found that the follow-up variable was the most influential among the control components, in administrative transparency, followed by the risk assessment, then the control environment, and there was a weak impact of control activities, communication and information. The research also found that there are no significant differences at the level of significance ($\alpha \leq 0.05$) attributed to the demographic variables (gender, age, university, academic qualification, administrative level, years of experience) in the degree of administrative transparency as well as in the internal control environment.

The research reached a number of recommendations, the most important of which is the need to raise awareness among the employees of the Palestinian universities to clarify the foundations of building transparency and its dimensions to represent the effective supporter of the implementation of the objectives of administrative control and the importance of updating the systems and instructions for monitoring periodically and in parallel with the advancement of technology and scientific progress. And the emphasis on the administrative leadership to be a positive model to be followed, and an example of the workers in all work and tasks and the need to develop the law of higher education No. (11) of 1998 in a way that strengthens the role of the Ministry of Education and Higher Education in the full supervision of all higher education institutions. To establish the Supreme Council of Universities, so that the higher policies are set by a committee that includes competencies and expertise and undertakes to supervise these policies in order to link higher education in Palestine and benefit from regional and international experiences in implementing transparency systems within universities. Universities are keen to publish financial, administrative and technical reports on university websites.

Keywords: Internal Control, Administrative Transparency, Palestinian Universities, Institutions of Higher Education, Gaza Strip.

1. INTRODUCTION

Monitoring is one of the most important topics in which writing must be written. This is because it is of great importance. It is the means of management to follow up the implementation and verify that the activities are carried out in accordance with the planned plans and that the decisions will be implemented properly and that the desired goals will be achieved. The control of a variety of species, which is used to treat the problem before it occurs, including what is used to address the problem during the occurrence of the problem, including what is used to treat the problem after the occurrence. Another type is not found in the situation management, which is the self-censorship that distinguishes the Islamic administration from others (Barakat and Al-Farra, 2010).

The concept of internal control has evolved with the development of the size of institutions, the complexity of their activities, the evolution of management science and the information revolution, moving from a concept related to financial activity to a more general and comprehensive concept that deals with all aspects of activity, whether administratively, financially, legally or technically. Its function is to protect the money, prevent errors and infringements, and verify the data, to increase the productive efficiency of the institution, which is now called the concept of comprehensive control (Alaqati, 2000).

Supervision is one of the most important topics that occupy the minds of accounting, financial and economic thinkers as well as the legal and administrative people. It works to protect money and calls for the use of the best available economic resources to achieve growth and stability and ensure that financial activity is achieved 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 and 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

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. Naji (1982) stressed that censorship is concerned with measuring performance by comparing it to the criteria set out in the plan and then correcting the negative deviations. Supervision is necessary and necessary for all activities to ensure that work is accurate towards achieving the objectives (Barakat and Al-Farra, 2010). Control plays a key role, complementing and complementing other administrative functions, in optimizing the resources available to the organization and in determining the efficiency of management in achieving the goals and results set in advance.

In order to strengthen the principle of preventive control and anticipate errors before they occur and prevent them, and work to reduce the costs and time involved in the correction process, and that the oversight partner for administrative transparency and support, and has indicated a number of researchers to these points, including - for example - the report issued by the Coalition for Integrity And accountability in January 2012 on the environment of integrity, transparency and accountability in the Palestinian higher education sector in the Gaza Strip, where the results and recommendations revealed a lack of legislation related to the promotion of values of integrity and transparency in institutions of higher education No. 11 of 1998, The Law of the Regulation executive explains the responsibility of universities towards the ministry as well as the responsibility of the ministry towards higher education institutions of the Palestinian National Authority, which weakens the system of accountability at universities. The law limits the competence of the ministry to issuing regulations and decisions, which is a lack of legislation that regulates the work of institutions of higher education in the Palestinian National Authority. Furthermore, 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 and duties (Aman, 2012).

3. RESEARCH QUESTIONS

The main question: What is the relationship between the components of internal control and administrative transparency in the Palestinian universities in the Gaza Strip?

4. LITERATURE REVIEW

- The study of (Ammar et al., 2018) 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.
- 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.

5. RESEARCH OBJECTIVES

- Identify the extent to which Palestinian universities have internal control components.
- To examine the reality of administrative transparency in the Palestinian universities in the Gaza Strip.
- Identify the challenges facing universities, and what are the characteristics that must be met by universities to achieve internal control.

- To find out if there are statistically significant differences between the averages of the degrees of the employees in the universities on the research axes according to gender, age, university, academic qualification, administrative level, years of experience.
- To propose proposals that contributes to enhancing the degree of administrative transparency in the Palestinian universities in the Gaza Strip by increasing the application of the concept of internal control.

6. RESEARCH IMPORTANCE

- This research provides data to assist researchers and researchers in this field.
- The theoretical importance of this study highlights the area of internal control within the Palestinian universities.
- 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.
- He drew the attention of the management of Palestinian universities to the importance of exercising internal control because of its role in the development of university institutional performance and upgrading the status of the university at the local and regional levels.

7. RESEARCH LIMITS AND SCOPE

- **The Subject limit (academic):** The objective of the research was to study the relationship between the internal control components and administrative transparency in Palestinian universities in Gaza Strip.
- **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.
- **Human Limit:** The research was conducted on administrative staff and academicians in administrative positions in the Palestinian universities in Gaza Strip.
- **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 significant correlation between the components of internal control and administrative transparency in Palestinian universities in the Gaza Strip ($\alpha \leq 0.05$)

9. THEORETICAL FRAMEWORK

First: internal control

The concept of supervision is the administrative tool that can be relied upon to regulate the movement of things in the organization, according to the tracks set for it to achieve the objectives required. To ensure this, the concept of internal control has emerged in the institutions, which is primarily concerned with the commitment of the processes concerned with the implementation mechanism. From the belief of modern administrations in the importance of the services performed by the internal control function, the organizations have paid great attention to them (Abbas, 2009).

The importance of internal control

The third millennium saw an increasing interest in internal control by companies and institutions in developed countries, especially after the financial crises and the collapse of companies such as Enron and World Com. These failures and crises were followed by many questions raised by the beneficiaries about the role of internal control in reducing these landslides, which led many companies to establish independent internal control departments while supporting them with qualified human resources that enable them to achieve the goals efficiently and effectively (Almatraz, 2006).

Internal controls

Dahmash (2000) and Al-Azmi (2012) point out that effective internal control must contain the following elements:

1. A clear and logical plan for organizational functions that clearly outlines the powers and responsibilities of each organizational unit and its employees, with the need to separate the various functions (delegation, funding, operation, registration and retention of assets and funds).
2. An appropriate financial system for operations and activities to identify financial relationships with clear and reasonable procedures for recording results related to these processes and activities.
3. The existence of sound management practices that enable the tasks, functions and duties of each administrative unit and everyone within it to be effectively implemented.
4. There are clear criteria for quality of performance for staff work at different levels.
5. The presence of the right person in the right place, who must have the ability, competence, experience and adequate training to carry out the work satisfactorily.
6. A good internal audit system based on an effective and independent professional basis for the audit operations.

Internal control components

The internal control systems shall be considered as a safety valve to ensure the operation of the economic unit in accordance with the laws, policies and procedures adopted to provide products and services of high quality and high efficiency and effectiveness and to protect assets from abuse or exploitation by adopting information systems (accounting and management) through which to provide correct financial

and administrative information And reliable (Alkheir, 2013). The components of internal control are as follows:

1. Environment Control.
2. Risk assessment.
3. Control activities.
4. Communication and information.
5. Follow-up.

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).

Transparency though required in the lives of people, with one another and with human relations in general, seems to be necessary and urgent in administrative work organizations. For example, transparency is required in the administrative organization among leaders with each other on the one hand and between leaders and employees under their management on the other. So that the organization is not vague in its orientation, and does not know its objectives for its employees, and thus reduces the spirit of belonging to them; therefore, the disclosure and consultation and the provision of information among the working leaders enhances loyalty of employees, and increases their productivity, and draws them when they see all the As they are part of this organization and this is their right (AL-Omri, 2013)

The link between transparency and corruption is an inverse relation; 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 concept of administrative transparency

The concept refers to openness, compliance with requirements or terms of reference for work, equality of opportunity for all, ease of action and reduction of corruption (Al-Tarawneh and Al-Adayla, 2010).

Transparency is a philosophy and a work platform based on clarity, openness, openness, openness and openness in the various activities and fields of work that take place between different administrative levels within the university and related parties, in contrast to the supreme public interest, accountability and accountability effectiveness and objectivity and impartiality. , Strengthening self-censorship,

and a key pillar of reform and management development in all civil society organizations and institutions.

Types of transparency

Al-Subaie (2010) has classified administrative transparency into the following types:

1. **Simulated transparency:** Transparency that is arbitrarily transferred or imitated in a copyistic manner that does not suit the nature and circumstances of the institution's work, such as transferring the transparency of the private sector to the government or transferring transparency applied by the government to the private sector.
2. **Ideology transparency:** which is based on and serves the interests of the ideology of its source and the designer of its mechanisms, not the beneficiary or the one who is familiar with its production, and stands out for the service of a particular goal, which we do not see in normal circumstances.
3. **Selective Transparency:** Transparency that selects good results, however modest and exaggerated, and this transparency is overwhelming and accompanied by an advertising campaign, when the numbers and positive events, and justifications if there are errors.

The importance of administrative transparency

Its importance is that it is 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 for individuals in practice, accountability and accountability Respect or observance of those mechanisms and rules (AL-Omri, 2013).

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 institutions of society, since it provides services of importance to the community, which focuses its attention on them (Al-Harbi, 2012).

Research methodology and procedures

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

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

Second: the search tool

A questionnaire was prepared on the "reality of the relationship between internal control components and administrative transparency in Palestinian universities in Gaza Strip". The scale 1-10 has been used so that the closer the degree of 10 is to the high approval of what is stated in the phrase 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.

- Linear regression analysis test for transparency level on assessment and follow-up components.

Check the validity and stability of the tool

The truth of the search tool is that the questionnaire questions measure what is set to measure,

Statistical analysis of the impact of internal control on administrative transparency
Check the authenticity of the tool
Internal Validity

Intrinsic 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.

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

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 paragraph of the internal control axis, and the total degree of the axis

Paragraph	Pearson Correlation	Sig.
The internal control system provides a functional description that defines the powers and duties and the degree of knowledge and skill to perform the work efficiently and effectively at the university.	.869**	.000
Internal control verifies compliance with laws, instructions, policies and regulations that urge staff at the University to uphold ethical values in the performance of their assigned duties.	.859**	.000
Internal control contributes to the obligation that each employee shall be under the control of his or her direct supervisor.	.806**	.000
The University demonstrates the commitment to attract and develop distinctive and qualified elements in line with the objectives.	.748**	.000
Severe and dissuasive penalties are imposed by the administration responsible for the university when detecting irregularities in the performance of the business.	.512**	.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	.919**	.000
Internal Environment	.907**	.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 and conditions. In other words, stability in the results of the questionnaire will not change significantly if it is redistributed to the sample a few times during certain time periods.

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

Paragraph	Cronbach's Alpha if Item Deleted
The internal control system provides a functional description that defines the powers and duties and the degree of knowledge and skill to perform the work efficiently and effectively at the university.	.966
Internal control verifies compliance with laws, instructions, policies and regulations that urge staff at the University to uphold ethical values in the performance of their assigned duties.	.966
Internal control contributes to the obligation that each employee shall be under the control of his or her direct supervisor.	.966
The University demonstrates the commitment to attract and develop distinctive and qualified elements in line with the objectives.	.965
Severe and dissuasive penalties are imposed by the administration responsible for the university when detecting irregularities in the performance of the business.	.966
The administration practices a policy of not concealing information about university employees.	.965
Management communicates with employees through multiple channels of communication and is open to all directions.	.965
The Department pursues policies of transparency and transparency in the conduct of its business.	.964

Credibility and trust are maintained between the administration and staff at the university.	.964
The Department accepts the observations and suggestions issued by the staff of the University.	.964
The management performs the evaluation process effectively and publicly.	.965
The University publishes its periodic and annual reports (financial, administrative and technical) to the concerned authorities, including the public.	.966
The university adopts written and publicized procedures in terms of human resources such as recruitment, salaries, promotions, and salaries.	.965
The University provides financial information, organizational structure, activities, and staff and partner lists for all stakeholders.	.965
The management shall ensure fairness in all its activities and operations.	.964
Management explains the reasons for administrative decisions when conducting its activities.	.964
Management believes in the right of the outside community to monitor the performance of the university.	.965
Employment and promotion policies are based on merit and merit.	.964
The administration allows evaluating its performance by the parties without intentionally hiding any information.	.965
The Department has a clear and easy code of conduct governing the conduct of university staff.	.964
The Department works to develop trust and credibility with the outside community.	.964
The administration emphasizes mutual trust and fairness in dealing with all employees of the university.	.964
Employees are provided with the necessary powers to make decisions.	.964
The evaluator is involved at all stages of the evaluation process.	.965
The administration grants employees the right to appeal.	.965
Work problems are openly discussed between the president and the subordinate.	.965

The results in the SPSS program indicated that the Cronbach alpha coefficient was 0.966, indicating a high stability, as the accepted rate among statisticians is 0.60.

Values under Cronbach's Alpha if Item Deleted in Table_ indicate that deleting any paragraph will not increase the

stability of the search tool (all values less than or equal to 0.966), indicating that they are appropriate paragraphs in 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 (Kulmogrof Samerinov)

Pivot	Mean	St. Dev.	K-S	Sig.
Managerial Transparency	6.42	1.50	1.084	.190
Internal Environment	7.03	1.40	1.848	.002
Average All	6.73	1.33	1.302	.067

The results of the Kolmogroff Samrinov test indicate that the focus of administrative transparency and the overall degree of resolution follow the natural distribution, whereas the internal control axis does not follow normal distribution at the $\alpha = 0.05$ level.

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.

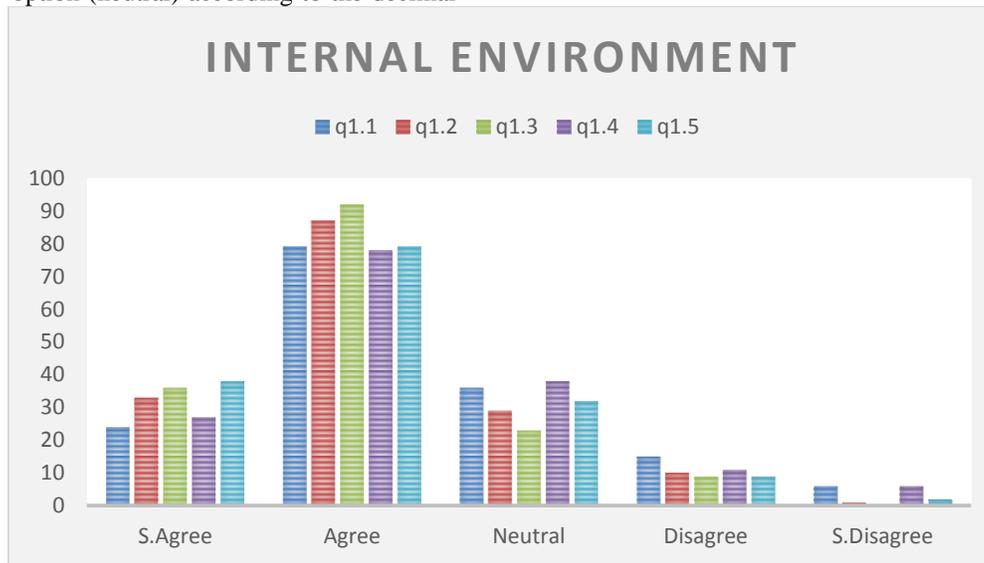


Figure 1: illustrates the frequency of the responses of the internal control axis

Table 8: Test the arithmetic mean of the internal control axis

Test Value = 5.5					
Paragraph	Mean	St. D.	t-value	Sig.	Order
The internal control system provides a functional description that defines the powers and duties and the degree of knowledge and skill to perform the work efficiently and effectively at the university.	6.66	1.923	7.648	.000	5
Internal control verifies compliance with laws, instructions, policies and regulations that urge staff at the University to uphold ethical values in the performance of their assigned duties.	7.22	1.612	13.484	.000	3
Internal control contributes to the obligation that each employee shall be under the control of his or her direct supervisor.	7.44	1.524	16.129	.000	1
The University demonstrates the commitment to attract and develop distinctive and qualified elements in line with the objectives.	6.82	1.801	9.262	.000	4
Severe and dissuasive penalties are imposed by the administration responsible for the university when detecting irregularities in the performance of the business.	7.28	1.657	13.601	.000	2

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.

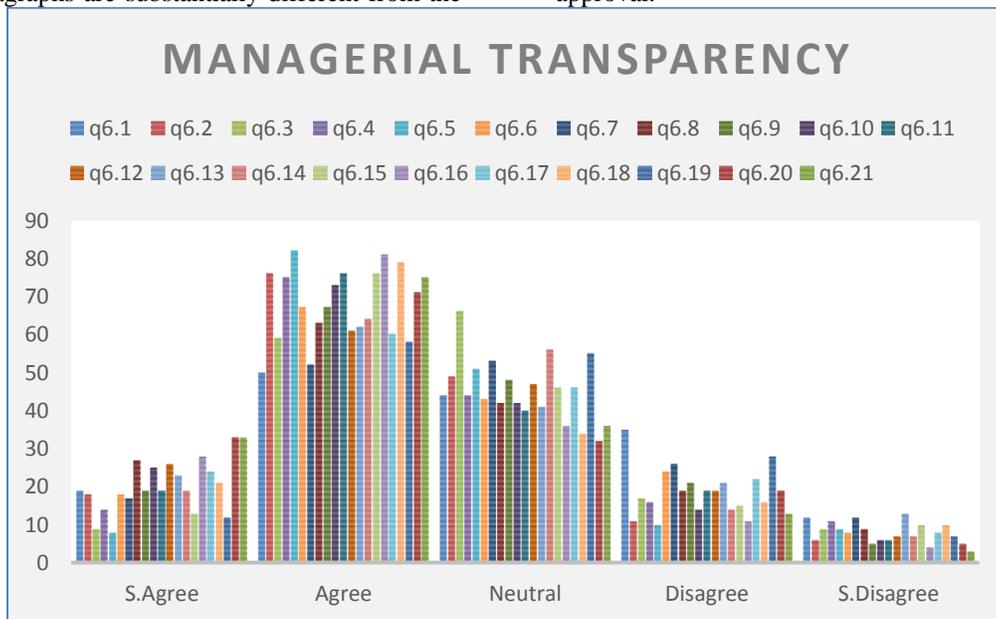


Figure 2: Shows the frequency of the answers of the administrative transparency level axis

Table 9: Test the arithmetical mean of the level of administrative transparency

Test Value = 5.5					
Paragraph	Mean	St. D.	t-value	Sig.	Order
The administration practices a policy of not	5.90	2.204	2.296	.023	20

concealing information about university employees.					
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 recruitment, salaries, promotions, and salaries.	6.58	2.156	6.307	.000	6
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 administration allows evaluating its performance by the parties without intentionally hiding any information.	6.44	1.832	6.517	.000	11
The Department has a clear and easy code of conduct governing the conduct of university staff.	6.38	1.922	5.758	.000	14
The Department works to develop trust and credibility with the outside community.	6.89	1.808	9.705	.000	2
The administration 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 administration grants employees the right to appeal.	6.86	1.932	8.878	.000	3
Work problems are openly discussed between	7.06	1.795	10.96	.000	1

the president and the subordinate.

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 ($\alpha = 0.05$).

10. TEST HYPOTHESIS STUDY

Test the relationship between internal control and the level of administrative transparency

Table 10: Calculation of correlation between the two variables.

		Managerial Transparency
Internal Environment	Pearson Correlation	.667**
	Sig.	.000

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

The correlation coefficient between information and communication on the one hand and the internal control environment is 66.7%, which is a positive correlation coefficient (because it is positive) because it is greater than 0.5 and the correlation coefficient value is statistically significant, Below the significance level of 0.05.

Accordingly, we reject the hypothesis of the first research that there is no significant relationship between internal control and administrative transparency in Palestinian universities in Gaza.

11. CONCLUSIONS

1. The concept of transparency is linked to the concept of transparency in the culture of the organization and is represented by everyone within the organization to reflect an honorable image to the public.
2. It is preferable to adopt clear and agreed criteria that reflect transparency in performance, conduct, evaluation, financial and management reporting, timely and appropriate information in general within and outside the organization.
3. The results of the statistical analysis on the data of the internal control environment data show that we are moving towards approval and approval strongly as Sig. Less than 0.05 and the arithmetical averages for each paragraph. In addition to testing the differences between the arithmetic mean and the neutral value, it is clear that the difference between the neutral value and the mean of each axis is at 0.05.
4. The results of the statistical analysis on the data of the paragraphs of internal control activities show

- that we are moving towards approval as Sig. Less than 0.05 and that the arithmetic mean for each paragraph is significantly different from the neutral value at the significance level (0.05).
5. The results of the statistical analysis on the data of the risk assessment paragraphs show that we are moving towards neutral and OK where Sig. Less than 0.05 and that the arithmetic mean for each paragraph is significantly different from the neutral value at the significance level (0.05).
6. The results of the statistical analysis on the data of the paragraphs of internal control activities show that we are moving towards approval as Sig. Less than 0.05 and that the arithmetic mean for each paragraph is significantly different from the neutral value at the significance level (0.05).
7. The results of the statistical analysis on the data of the paragraphs of internal control activities show that we are moving towards approval as Sig. Less than 0.05 and that the arithmetic mean for each paragraph is significantly different from the neutral value at the significance level (0.05).
8. The results of the statistical analysis on data on the level of administrative transparency show that the level of administrative transparency - from the point of view of the members of the research community - obtained an average of (63.4%), and there was a significant difference between the value of neutrality and the average of each paragraph of the level of transparency at the level of significance (0.05).

12. RECOMMENDATIONS

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

1. The need to spread awareness as a basis for protecting employees at all levels of management from falling into error and return cost.
2. The importance of updating the regulations and instructions for monitoring periodically and in parallel with the advancement of technology and scientific progress.
3. Emphasize the leadership of the leadership to be a positive model to be followed, and an example of the workers in all work and tasks.
4. The need for Palestinian universities to adhere to the standards of transparency in all inclusive activities.

5. Take advantage of regional and international experiences in applying transparency systems within universities, and explore the possibility of applying these systems in our universities.
6. The need to enroll in the program to teach transparency in universities, as it is confirmed that only five universities participated in this experiment.

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