

Management Information System (MIS) Role of Establishing Balanced Organizational Control (BOC) To Improve Performance at Palestine Cellular Communications Company (Jawwal) in Gaza Strip

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Abstract: *The study exposure the role of management information systems in the application of Role of Establishing balanced organizational control was conducted through a field study on Palestine Cellular Communications Company (Jawwal) in Gaza, in order to study the improvement of quality management, improve the organizational internally and externally environment, increase profitability and support the trend towards organizational change, and improve performance. The ability of the organization to anticipate risks sufficiently to improve the competitiveness of the organization. The study recommended focusing on the quality of management information systems through the application of balanced organizational control, taking into account the balance between cost, in order to improve its competitive position, improve the organizational climate and control of administrative procedures, focus on education and training, and focus scientific research on the applications of balanced regulatory control to achieve sustainable administrative development.*

Keywords: Balanced Organizational Control (BOC), Management Information Systems (MIS), Management Control Systems (MCS), Palestine Cellular Communications Company (Jawwal), Gaza Strip, Palestine.

Introduction

MCS means; the use of a number of techniques in organizations to monitor and evaluate performance in the light of management objectives. Traditional management control systems focus on improving operational efficiency, and since operational efficiency isn't sufficient to create sustainable competitive advantages for organizations, management control systems should be expanded towards management practices that promote staff collaboration to discover and develop new opportunities, Which face the challenges of globalization and staff teams that combine the effective communication between employees on the hand and the growing changes in the business environment on the other, to achieve succeed and excellence (Cusumano, 1997).

Balanced Organizational Control (BOC) is one of the tools used in strategic leadership practices, as it focuses the control process on comparing actual performance with target performance to identify unacceptable deviations to benefit from the outcomes of the restructuring control process, and to achieve coordination, integration and complementarity between departments Administrative aspects of the Organization. The research deals with the concept of Balanced Organizational Control (BOC), the role of Management Information System (MIS) in its application, its role in improving performance continuously and related to the control process, and it has a clear impact on its indicators that contribute to the implementation of the strategy of continuous improvement.

Research Problem

The problem of research on the concept of balanced regulatory control as one of the strategic leadership practices, which has not received the appropriate attention, especially in light of the accelerated trend towards computerization of administrative processes and services, and is not applied in many sectors of business. The tools used in the measurement and evaluation of performance also limited to Traditional tools that focus on assessing the financial aspect without the strategic aspect, such as evaluating the satisfaction of customers, customers and employees, measuring the quality of management processes, their responsiveness to internal and external changes, and the impact on learning and growth in the organization.

Research Importance

The importance of the research comes from the importance of the Balanced Organizational Control (BOC), which examines the integrity of the implementation of the strategy and provides indicators of measurement consistent with changes in the internal and external environment of the organization and the business environment of the organization, with the aim of making the necessary modifications to the same strategy for modification or change. (Balanced Organizational Control (BOC) and its ability to conduct regulatory processes.

Research Objectives

This study aims to achieve the following objectives:

1. Presentation of a brief theoretical introduction to the concept of Balanced Organizational Control (BOC) and the measurement tools used, and the role of Management Information System (MIS) in their application.
 2. To identify the extent to which balanced regulatory control is applied and how to benefit from its advantages in the business sector and the reasons that impede its application.
1. Making use of the results of the field study in presenting some suggestions and recommendations that help the research institution to increase its performance and achieve its objectives.

Research Hypotheses:

Ho 1: There is no statistically significant relationship between the components of Management Information System (MIS) (confidence, appropriateness, accuracy, honesty, and cost) in applying Balanced Organizational Control (BOC) (improving competitiveness, controlling administrative procedures, supporting the orientation towards organizational change, Risk Outlook Palestine Cellular Communications Company (Jawwal) in the Gaza Strip.

Ho 2: There is no statistically significant role for Management Information System (MIS) components (confidence, appropriateness, accuracy, honesty, cost) and the application of Balanced Organizational Control (BOC) (improving competitiveness, controlling administrative procedures, supporting change orientation, decision making, In Palestine Cellular Communications Company (Jawwal) in the Gaza Strip.

The following assumptions are derived;

Ho 2-1: There is no significant statistical significance for Management Information System (MIS) in improving competitiveness in Palestine Cellular Communications Company (Jawwal) in Gaza.

Ho 2-2: There is no significant statistical significance for Management Information System (MIS) in administrative procedures in Palestine Cellular Communications Company (Jawwal) in Gaza.

Ho 2-3: There is no significant statistical significance for Management Information System (MIS) in supporting the trend towards organizational change in Palestine Cellular Communications Company (Jawwal) in Gaza.

Ho 2-4: There is no significant statistical significance for Management Information System (MIS) in decision making in Palestine Cellular Communications Company (Jawwal) in Gaza.

Ho 2-5: There was no statistically significant effect of (Management Information System (MIS)) on risk prediction in Palestine Cellular Communications Company (Jawwal) in Gaza.

Ho 3: There were no statistically significant differences between the respondents' responses to the JAWWAL (Management Information System (MIS)) in Gaza due to the demographic variables (age, gender, marital status, academic qualification, years of service and place of work).

Research Method:

The research depends on;

- **Theoretical Side:** Depends on the descriptive method of studying and presenting the literature that dealt with the subject of research and analysis.
- **Field Side:** It includes the use of the following statistical methods:
 1. Descriptive statistical method: by calculating the frequencies and percentages obtained from the sample vocabulary.
 2. The statistical method: To compare the views of employees (upper and middle management level) using the chi-square test and the t-test after the frequencies according to their importance from (1-5) so that the number (1) Figure (5) most important.

The Concept and Importance of Balanced Organizational Control (BOC):

Control is one of the most important components of the management process, one of the tasks of managers. Management Control Systems (MCS) is used as a management tool, and managers clearly need standards for measuring and monitoring performance. This is the essence of the oversight process (Armstrong et al., 2010).

Balanced regulatory oversight is therefore necessary to help ensure that the Organization achieves the desired results of:

1. Improve competitiveness and achieve higher than average returns.
2. Adjustment of administrative procedures within the framework of confidence-building systems with stakeholders.
3. Support the orientation towards organizational change by providing the criteria for implementing corrective actions.
4. Procedural controls are important because they encourage managers to make decisions.
5. The use of financial controls alone leads to risk-taking decisions by managers.

The researchers believe that the control systems are concentrated in four categories:

1. Diagnostic monitoring systems.
2. Excess and error control systems.
3. Interactive monitoring systems.
4. Ideological and ethical monitoring systems (later known as CSR).

These four management control systems have recently been identified by companies and effective categories so that companies are committed to applying them in a way that maximizes operational effectiveness, with innovative thinking being launched. This can be achieved through the use of diagnostic measures as a means of improving operational effectiveness and other three types of control measures as a means of mitigating its negative effects on the horizons of staff thinking (Kimura & Mourdoukoutas, 2000, 143).

The importance of competition as a powerful tool for influencing and supervising as it grows in global industries has shown that traditional competitive strategies based on operational efficiency are insufficient to generate a sustainable competitive advantage; they must incorporate strategies that foster collective entrepreneurship so that employees can discover and exploit new business opportunities. To successfully pursue these strategies, companies must successfully integrate four different control systems, including: The system of control of social responsibility, the interactive control system, the diagnostic control system, the system of control of abuses and errors, the social responsibility control system should be used to identify the company's character and mission and to establish guidelines for each of the performance objectives and acceptable staff behavior in pursuit of these goals, The Organization's guidelines with the changing market conditions, while diagnostic systems and limits should be used to develop standards to improve efficiency and innovative thinking (Armash et al., 2010, 212).

On the other hand, a balanced performance card assumes that organizations will weaken their performance in the future when the emphasis is placed on financial controls that provide indicators for feedback on the achievements of previous actions, but they do not convey the future performance engines of the organization, which can promote organizational behavior that has a net effect To sacrifice the company's long-term value by focusing on short-term gains. And provides an appropriate balance of strategic controls and financial controls, the Organization can effectively monitor its performance within the following four frameworks:

1. **Finance:** It is concerned with growth, profitability and risk by shareholders. It is one of the traditional administrative control systems implemented through the budget, which was considered the primary internal measurement tool for performance. The traditional budget-based control system is increasingly proving to be a non-fast, a change in the contemporary business world that makes budgets out of the forecast range quickly during the fiscal year. The experience of many organizations has proved difficult to continue to focus on annual financial targets during audits, because the budget is a very limited management tool, and sometimes more rigid when performance bonuses are linked to profits (Otley, 2007).
 - A. Cost-economics theory: The economic cost theory of business processes needs advanced internal auditing, including cost auditing and the identification of advantages and opportunities, particularly in hierarchies, so that internal audit can provide managers with more useful information compared to the cost economy than The financial accounting information provided by the external audit of owners and creditors (Spaarkman, 1997). However, financial control is of paramount importance in large companies, affecting short-term financial returns (Gad El-Rab, 2010, 53).
 - B. Transfer Pricing: The process of determining the price of goods and assets transferred between a unit (a division or a branch) and another within the establishment, in order to feel that the departments act as independent companies stand alone in addition to measuring the performance and profitability in the sections of the company and control the movement of goods in it (Abu-Ghazaleh, 2000, 441). Conversion pricing is important for Management Control Systems (MCS), especially in strategic and executive management activities in large companies, as it contributes to reducing waste of time and energy. (Armash et al., 2010, 198).
 - C. Budget as a Control Mechanism: Budget is one of the traditional control systems that is a major internal performance criterion, and control through the budget does not reflect the growing change in the international business environment (Chandra, 2007). Performance management is defined only in financial terms, but the budget is used in cooperation with government agencies, and senior management sets guidelines for evaluating individuals and groups based on cost control as a benchmark for achievement in line with organizational objectives and strategic vision based on budget (Armash et al., 2010, 199).
2. **Customer:** This is the customer-generated value that is built through the company's products and uses customer evaluation in general to ensure that the organization can continue to meet their requirements by providing them with products and services consistent with their tastes. Customer audits can be considered a very useful tool for quality control for suppliers, in (Denisa and Petr 2013) study; they analyzed customer audits of Czech companies from both perspectives: the supplier's point of view and the customer's point of view, and emphasized some areas that should not be overlooked during the review:
 - A. Develop direct, open and open communication between companies and customers.
 - B. Develop mutual relationships and trust between suppliers and customers by sharing information, developing collective plans and strategies, and planning for the future together.
 - C. Develop long term partnership with customers.
 - D. Evaluate indicators that help customers better understand the company's operations, and recognize strengths and weaknesses.

According to (Denisa and Petr, 2013), customer evaluation should focus on the following areas:

- **Work environment:** includes the health and safety of workers and their rights, providing the necessary information for this purpose, disciplinary practices, reward system, personal development of employees, and their education or anti-discrimination policies.
- **Environment:** Environment and environmental policy are often discussed in the community, and their problems in many companies today, so customer evaluation should also focus on this area in order to assess customer interest in environmental protection.

- **Internal environment:** includes internal technical and cognitive environment, facilities, equipment, documentation, know-how, staff development, social responsibility, hygiene, culture and internal relations.
- **External environment:** It is intended to communicate with government, educational facilities, suppliers, and customers in general.
- **Orientation of customers:** It means evaluating customer orientation, clarity of attitude to them and their response to the direction of the company and guidance through the organization of specialized seminars, workshops, and other activities for customers, including offers of new products at the exhibitions and the level of all marketing activities.

According to the study (Denisa and Petr, 2013), the main areas to review are:

- A. Senior managers: by commitment, personal responsibility and relationships between management staff and their families.
 - B. Economic excellence: economic trends in light of global changes, and comparison of planned achievements with actual achievements, investment opportunities, level and compatibility of innovations.
 - C. Management systems: their quality, level of strategic development, quality policy, vision and so on.
 - D. Regulation: Includes regulatory and operational rules, employment and job qualification.
 - E. Documentation: Internal and external data quality, systematic reporting and analysis of information systems.
3. **Internal processes:** Management Control Systems (MCS) aim to influence efficiency in management processes that create customer and shareholder satisfaction, where business processes form part of them (Vosselman & Kooistra, 2006). Comparative economic studies indicate that administrative processes within the organization provide alternative ways of regulating economic activity. Thus, the primary objective of financial control over the economic cost of administrative processes is to understand the possibility of implementing certain administrative transactions in one form of regulation, To be linked to different organizational forms (Armash et al., 2010, 198), which is called re-engineering of administrative processes.
4. **Learning and growth:** This means the need to create a climate that supports change, innovation and growth, because the nature of work in this regulatory situation emphasizes more intellectual capital, and this applies to service organizations and industrial organizations, taking into account the fundamental differences in the design of the regulatory tool, The importance of staff as well as their participation (Mettanen, 2005, 184). And the design of a monitoring system to measure the performance of research activities as a step towards a better understanding of the problems to be faced and the identification of a performance measurement system in research and development units (Cheisa et al., 2008). How to effectively use performance measures to improve the quality of strategic management and increase commitment to strategic objectives (Armash et al., 2010, 198). In his paper, (Laitinen EK, 2002) explored the use of performance appraisal systems for service organizations and considered that performance measurement often focused narrowly on quantifiable aspects such as cost and productivity, while neglecting important criteria such as competitive success, including competitive performance, financial performance and quality. Service, flexibility, resource use and innovation.

The researchers add a fifth characteristic contributing to the balance in the regulatory system:

5. **Sustainability:** MOC is essential to support the organization to become more sustainable; however, there are doubts about the existence of administrative controls that contribute to enhancing sustainability within organizations. Large firms have succeeded in developing a set of formal and informal regulatory oversight mechanisms, that all surveyed companies publish controls for sustainability management and highlight the need for research to better understand cases in which formal and informal management controls can be developed or promoted to support sustainability (Malmi and Brown, 2008). Companies support sustainability through regulatory oversight following a set of strategies (Nathalie et al., 2017) as follows:
- A. Companies publish various regulatory controls to deal with sustainability.
 - B. Companies identify areas for qualitative scientific research to develop distinct patterns of sustainability control.
 - C. Companies with clear formal controls tended to have less developed informal controls.
 - D. Companies with clear cultural disciplines tend to have less formal formal cultural controls.
 - E. No companies have adopted a specific set of formal and informal controls for sustainability.

Emphasis is placed on strategic controls when the organization evaluates its performance for a learning and growth perspective. Financial controls are emphasized when performance is assessed from a financial perspective, and customer and internal processes are often complemented by a relatively equal focus on strategic and financial controls.

Figure (1) shows the strategic controls and financial controls under the Balanced Scorecard, and illustrates some of the criteria that are included by using the Balanced Scorecard. Effective use of strategic controls by senior executives while maintaining the appropriate autonomy for different sub-units achieves competitive advantage in their relative markets (Alexander, et al, 2017). Balanced Organizational Control (BOC) is used to promote resource sharing between administrative departments and Management Control Systems (MCS) provides the flexibility to take advantage of specific market opportunities. As a result, strategic leadership promotes the simultaneous use of strategic controls and independence.

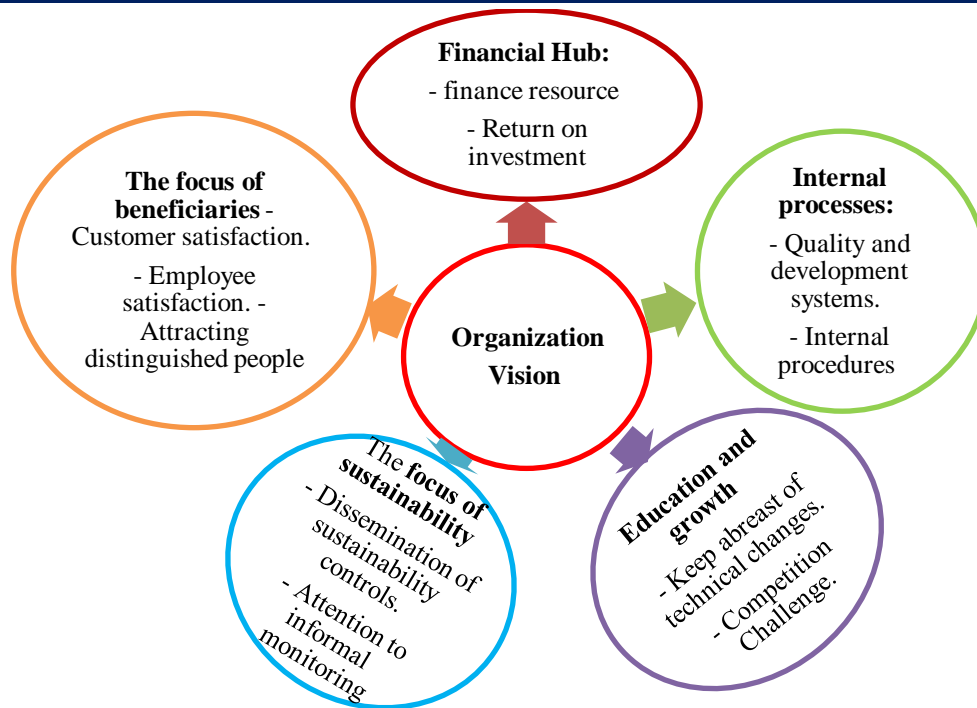


Figure 1: strategic controls and financial controls as suggested by the researchers
* Prepared by the researchers

Definition of Management Control System (MCS):

Management Control Systems (MCS); are a system that collects information and uses it to assess the performance of various organizational resources such as human, material, financial and organizational as a whole in light of the organization's strategies. Finally, Management Control Systems (MCS) affects the behavior of organizational resources to implement organizational strategy (Armash et al., 2010, 193).

Management Control System (MCS) and Decentralization:

According to the Peter Drucker study, in the organizational structure, managers use the most effective systems to increase efficiency and effectiveness, and the most dynamic organizations are the most flexible and most able to interact positively with changes in the international business environment, Responsibility in the case of decision making is a shared responsibility that contributes to greater effectiveness and helps to measure performance based on the objectives of the organization. And contribute to increased performance by increasing motivation. Although decentralization may cause loss of control, emerging new technologies and knowledge help to increase and improve performance.

Characteristics of Active Control System (MCS):

The system of effective control is based on three basic stages: inputs, processes and outputs. A set of criteria that regulate control at each of these three stages must be available. Effective control systems share a range of characteristics whose relative importance varies from organization for another, which is (Chand, 2016):

1. **Accuracy:** Effective controls provide accurate data and information that are essential to effective management decisions. Improper controls can shift management efforts and energies into problems that do not exist or have low priority and fail to alert managers to serious problems that require their attention.
2. **Timing:** There are many problems that require immediate attention, and if the information on these problems does not reach management in a timely manner, this information may become useless and can cause damage. Thus, controls must ensure that information is accessible to decision makers when they need it so that a meaningful response can be made.
3. **Flexibility:** The business environment is a dynamic environment that is affected by technical changes very quickly and therefore a strict control system will not be appropriate for the changing environment. These changes highlight the need for flexibility in planning and control. Strategic planning should allow for adjustments to meet threats and take advantage of unexpected opportunities. Similarly, managers need to make the necessary adjustments to control methods, techniques and systems when necessary. An effective control system is one of the systems that can be rapidly updated as needed.
4. **Acceptance:** The standards of control should be clear so that all persons affected by them can fully understand and accept them. A system of censorship that is difficult to understand will cause unnecessary errors and frustration, and it may cause dissatisfaction. Accordingly, staff must show approval that such controls are necessary and appropriate and will have no negative impact on their efforts to achieve their personal and organizational objectives.
5. **Integration:** When controls are consistent with corporate values and culture, they work in harmony with regulatory policies and are therefore easier to enforce, thus becoming an integral part of the regulatory environment and thus becoming effective.

6. **Economic Feasibility:** The cost of the control system must be balanced against its benefits, the system must be economically viable and reasonable for work. For example, a tight security regime might be warranted to protect military secrets, but the same system for the protection of office supplies in the store would not be economically justified. Accordingly, the benefits received should outweigh the cost of implementing the control system.
7. **Strategic alignment:** Effective controls should be established by emphasized at critical control points, the strategic which failures can't be overlooked, the costs of time and money where be large and difficult to implement, with the aim of applying controls on the core business side, and deviations from expected standards The control areas include production, sales, finance and customer service.
8. **Corrective action:** effective control system; not only achieved when the deviation is determined, but also the programmer to propose solutions to correct this deviation. For example, a computer that maintains a record of inventory can be programmed to develop guidelines such as "If - then." For example, if the inventory of a particular item falls below 5 per cent of the existing inventory limit, the system will observe these elements.
9. **Focus on the exception:** The good control system should operate on the principle of exception, to attention the organization for significant deviations, which should not be concerned with activities that are proceeding smoothly. This will ensure that administrative attention is directed towards error rather than to conformity. This will eliminate unnecessary and non-economic oversight, marginal reporting and waste of administrative time.

Management Information System (MIS):

Management Information System (MIS) are concerned with the development, management and use of information technology bases in the organization, Companies in the information age have turned from relying on different products, to rely on knowledge, where competition revolves around science, innovation rather than products, the attention shifted from the product, its quality and quantity to attention to the production process, services related to it, Management Information System (MIS) must therefore receive sufficient attention in any organization because of the important functions provided by the system, which are as follows (Gad El-Rab, 2009, 190):

1. **Data collection:** from the internal and external sources of the organization.
2. **Preparing instructions for operating data** according to the following considerations:
 - A. **Use:** by identifying the person or entity used for the information, and the specifications of the information requested.
 - B. **Specialized expertise:** Experience in accounting, management, economics and engineering.
 - C. **Information Technology:** Determining the appropriate way to operate data, whether manual or electronic.
3. **Data compilation and analysis:** This step involves the process of summarizing the data, which is the functional function of the information system.
4. **Division and classification of information:** by storing and storing data on various means to retrieve them as needed.
5. **Extract the parameters according to the needs of its users:** It is related to the output of the Management Information System (MIS).
6. **Communicate information to its users and represent the ultimate goal of the Management Information System (MIS).**

Characteristics of the Management Information System (MIS):

1. **Trust:** The information provided by the system is relevant to the decisions to be taken.
2. **Relevance:** The information should be available in a timely manner as appropriate to the decision maker.
3. **Accuracy:** System information should be characterized by honesty, accuracy and quality so as not to result in wrong decisions.
4. **Honesty:** This means that the information system is based on factual, objective and honest information.
5. **Cost:** The process of establishing the Management Information System (MIS) is economically feasible for the organization.

Basic Pillars of the Management Information System (MIS):

1. It must be linked to all other systems to achieve the integration of information.
2. The system should be designed on a solid basis that takes into account various aspects and needs.
3. To rely on an appropriate degree of modern technology compatible with the acceleration in the recent developments in the business sector.
4. The system should have a high degree of flexibility to suit the organization's response to changing needs related to changing business environment.

Study Procedures;

1. Community and Study Sample:

The study population consists of JAWWAL employees in Gaza. The researchers used the random sample method, (34) questionnaires were distributed to the study population, (30) valid questionnaires were obtained for statistical analysis at a recovery rate (88%). The distribution of the sample of the study sample according to the demographic variables of the individuals is as follows:

Table 1: Distribution of Study Sample Individuals by Demographic Variables (N = 30)

	Demographic Variables	The Number	Percentage
Age	Less Than 30 Years	13	43.3
	From 30 Years To Less Than 40 Years	12	40.0

	From 40 Years To More.	5	16.7
Gender	Male	17	56.7
	Female	13	43.3
Social Status	Unmarried	5	16.7
	Married	25	83.3
Qualification	Postgraduate	9	30.0
	Ba	19	63.3
	Diploma	2	6.7
Experience Years	Less Than 6 Years	14	46.7
	From 6 To 10 Years	13	43.3
	More Than 10 Years	3	10.0

Table (1) shows that there is a natural diversity of the study individuals, more than half of the sample have experience equal or more than 6 years, this reflects their familiarity with the nature of work in Palestine Cellular Communications Company (Jawwal) and gives great value to their views in the questionnaire.

Study tool: The questionnaire has been set up around "Management Information System (MIS) Role of Establishing Balanced Organizational Control (BOC) to improve performance at Palestine Cellular Communications Company (Jawwal) in Gaza Strip". The five-dimensional Likert scale was used to measure questionnaire responses as the table (2):

Table 2: The five-level Likert scale

Response	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Degree	1	2	3	4	5

2. Believe The Study Tool:

The validity of the questionnaire means that; "the questionnaire measures what is being measured" (Al-Jerjawi, 2010, 105), include the survey all the elements that must be included in the analysis, and the clarity of its paragraphs and vocabulary to be understood by everyone who uses it (Obeidat & other's, 2001). The researchers verified of the questionnaire validity by adopting the validity of the scale by:

- A. Internal consistency of each paragraph of the questionnaire with the area which this paragraph belongs. The researchers calculated the internal consistency of the questionnaire by calculating the correlation coefficients between each paragraph of the questionnaire and the total score of the area to which the paragraph belongs.
- B. Structural honesty, it's the measure of the validity of the tool and measures the extent to which the objectives of the tool achieve, and the extent of the relevance of each field of study to the overall degree of the paragraphs of the questionnaire, and the researchers did so.

3. Questionnaire Stability:

The questionnaire should give the same results if it is applied several times" (Al-Jerjawi, 2010: 97), one of the most common tests used to measure stability Cronbach's alpha score, where it was found the worth of the whole questionnaire is (0.911), this value is high and reassuring for the stability of the study tool. From the results of the tests of honesty and consistency, it is concluded that the questionnaire is true in measuring what has been measured and is very stable, which qualifies it to be an appropriate and effective measurement tool for this study and can be applied with confidence.

A. Normality Distribution Test:

Kolmogorov-Smirnov Test (K-S) is used to test whether the data follows the normal distribution or not, where the test value was equal (0.753), and the probability value (Sig.) Is equal to (0.622) which is greater than the significance level of (0.05), where data distribution follows the normal distribution, used the Scientific tests to analyze the data, and test the hypotheses of the study.

B. Statistical tools used:

Data were extracted and analyzed from the reality of the questionnaire by Statistical Package for the Social Sciences (SPSS23), used the Frequencies & Percentages, Pearson Correlation Coefficient, Cronbach's Alpha test, Kolmogorov-Smirnov Test (K-S), T-Test on one sample case, Simple Linear Regression, Independent Samples T-Test on tow sample case, and One Way Analysis of Variance – (ANOVA).

Data Analysis and Hypothesis Testing:

1. Analysis Of The Questionnaire Axes:

- A. **First Axis: Components of Management Information Systems:** T test was used to see if the average response has reached the intermediate approval level (3) or not, as in the following table:

Table 3: Arithmetic mean, standard deviation and test value T for all areas of Management Information System (MIS) components

No.	Paragraph	SMA	Standard Deviation	Relative Arithmetic Mean	T Test Value	(Sig.)	Ranking
1.	The Management Information System (MIS) helps to provide information	3.90	0.66	78.00	7.45	0.000	5

	relevant to the decisions to be taken.						
2.	The Management Information System (MIS) helps information to the extent appropriate and timely to the requirements of each position.	4.07	0.64	81.33	9.13	0.000	3
3.	The Management Information System (MIS) provides a high level of accuracy and quality to make correct decisions.	4.30	0.75	86.00	9.50	0.000	2
4.	Data Management Information System (MIS) is honest about the environment, competitors and consumers.	4.33	0.61	86.67	12.04	0.000	1
5.	The Management Information System (MIS) achieves some balance between its financial cost and the organization's need for it.	4.07	0.74	81.33	7.90	0.000	3
Components Of Management Information System (MIS) In General.		4.13	0.46	82.67	13.53	0.000	

It is clear from the previous table (3) that:

1. The SMA of the first paragraph "The Management Information System (MIS) helps to provide information relevant to the decisions to be taken" equal (3.90) – the total score is 5-, Relative arithmetic mean is (78.00), T Test Value (7.45), value of sig. (0.000), this means that there is agreement by the respondents on this paragraph. This means that; the sample members in Palestine Cellular Communications Company (Jawwal) believe that the decisions in most administrative matters are based on the information provided by the Management Information System (MIS). This is in line with the study (Jaradat et al, 2009), which found a close link between Management Information System (MIS) and quality management decision-making.
2. The SMA of the second paragraph "The Management Information System (MIS) helps information to the extent appropriate and timely to the requirements of each position." equal (4.07), Relative arithmetic mean is (81.33), T Test Value (9.13), value of sig. (0.000), this means that there is agreement by the respondents on this paragraph. This agree with (Jaradat et al., 2009), which found a close link between management information systems and the quality of managerial decision-making in terms of temporal dimension.
3. The SMA of the third paragraph "The Management Information System (MIS) provides a high level of accuracy and quality to make correct decisions." equal (4.30), Relative arithmetic mean is (86.00), T Test Value (9.50), value of sig. (0.000), this means that there is agreement by the respondents on this paragraph. This agree with (Jaradat et al., 2009), Which reached the close link between Management Information System (MIS) and the quality of management decision-making in terms of content.
4. The SMA of the fourth paragraph "Data Management Information System (MIS) is honest about the environment, competitors and consumers." equal (4.33), Relative arithmetic mean is (86.67), T Test Value (12.04), value of sig. (0.000), this means that there is agreement by the respondents on this paragraph. This agree with (Jaradat et al., 2009), Which reached the close link between Management Information System (MIS) and the quality of administrative decision making in terms of accuracy and honesty.
5. The SMA of the fifth paragraph "The Management Information System (MIS) achieves some balance between its financial cost and the organization's need for it." equal (4.07), Relative arithmetic mean is (81.33), T Test Value (7.90), value of sig. (0.000), this means that there is agreement by the respondents on this paragraph. This agree with (Malmi and Brown, 2014), which concluded that the Management Information System (MIS) must be in balance state between its financial cost and the extent which the Organization need.

In general the SMA equal (4.13), Relative arithmetic mean is (82.67), T Test Value (13.53), and the value of sig. (0.000), this means that there is approval by the sample members of the components of Management Information System (MIS). This agree with (Abu Ghonaima, 2015), the Management Information System (MIS) contributes to improving the regulatory environment internally and externally.

2. **Application Of Balanced Regulatory Control:** T test was used to see if the average response has reached the intermediate approval level (3) or not, as in the following table:

Table 4: Arithmetic mean, standard deviation and test value T for all areas of application of balanced regulatory control

No.	Paragraph	SMA	Standard Deviation	Relative Arithmetic Mean	T Test Value	(Sig.)	Ranking
1.	Improve competitiveness	4.16	0.44	83.27	14.39	0.000	2
2.	Adjust administrative procedures	4.14	0.53	82.76	11.74	0.000	3

3.	Supporting the trend towards organizational change	4.10	0.42	81.90	14.31	0.000	5
4.	Decision making	4.13	0.55	82.67	11.36	0.000	4
5.	Expect risks	4.19	0.37	83.87	17.87	0.000	1
Application of balanced regulatory control in general.		4.15	0.35	82.96	18.09	0.000	

It is clear from the previous table (4) that:

1. The SMA of "Improve competitiveness." equal (4.16), Relative arithmetic mean is (83.27), T Test Value (14.39), value of sig. (0.000), this means that there is agreement by the respondents on this paragraph. This agree with (Mahat, 2014) study, and (Malmi and Brown, 2008) study, which concluded that the application of balanced regulatory systems by using Management Information System (MIS) contributes to improving competitiveness in terms of increasing the market share of the organization, and increasing profitability. (Armash et al., 2010) study, which concluded that the importance of management information systems in improving the competitive position of business organizations through their alternatives to increase the productivity of the Organization's resources. (Al-joeffil, 2011) study which concluded that the harmonization of regulatory systems with Management Information System (MIS) contributes to increasing the productivity of the Organization's resources and reducing the costs of services provided to the public. (Malmi and Brown, 2014) study; reported that the Management Information System (MIS) provide vital information about the market and competitors through a set of financial statements (Boulianne et al. 2017) agreed with (Malmi and Brown, 2008) that the application of management information systems enhances the identity of the organization and improves the brand's standing.
2. The SMA of "Adjust administrative procedures." equal (4.14), Relative arithmetic mean is (82.76), T Test Value (11.74), value of sig. (0.000), this means that there is agreement by the respondents on this paragraph, this agree with (Al-joeffil, 2011) study which recommended to creation of an organizational climate for the success of the controlling administrative procedures process, while (Maomao Chi et al., 2017) study found the large use of Management Information System (MIS) contributes significantly to achieve a high level of balance in the use of administrative procedures.
3. The SMA of " Supporting the trend towards organizational change." equal (4.10), Relative arithmetic mean is (81.90), T Test Value (14.31), value of sig. (0.000), this means that there is agreement by the respondents on this paragraph, (Marzouk, 2006) study recommended that; the use of technology helps to support the direction of organizational change, while the (Abu Karim, 2013) study urged to direct towards the Management Information System (MIS) improving performance to raise the efficiency and effectiveness of the organization, and the (Carlos, 2016) study concluded that the absence of balanced regulatory oversight leaves the Organization at failing risk of implement the required properly changes.
4. The SMA of "Decision making." equal (4.13), Relative arithmetic mean is (82.67), T Test Value (11.36), value of sig. (0.000), this means that there is agreement by the respondents on this paragraph, (Musarra et al., 2016) study Concluded that the Organization's control over administrative decisions relates to the Organization's use of organizational control mechanisms for inputs, processes and outputs, (Nasrallah et al., 2015) study found that balanced regulatory oversight systems help to make decisions related to human resources, revealing the lack of skills in the staff and contribute to the proposals on the necessary training programs and the needs that can be provided through the process of attracting new human resources.
5. The arithmetic mean of the fifth field "risk forecast" is 4.19, ie the relative average is 83.87%, the test value is 17.87 and the probability value (Sig) is 0.000. This means that there is approval by the respondents in this area, and this is consistent with the study (Malmi and Brown, 2014), which Concluded that Management Information System (MIS) contributes to better monitoring the current and future financial situation of the Organization through forecasting processes provided by Management Information System (MIS) based on analysis of internal financial statements compared to changes in the market, A study found (Musarra et al., 2016), the organization relies on Balanced Organizational Control (BOC) by monitoring databases to predict future risks to the organization.

In general it can be said that the arithmetic mean is 4.15, the relative arithmetic average is 82.96%, the test value is 18.09, and the probability value (Sig) is 0.000. This means that there is an agreement by the respondents to the paragraphs of the axis of application (Balanced Organizational Control (BOC) in general, and this In accordance with the study (Chris P. Long et al., 2015), which was found through the application (Balanced Organizational Control (BOC) a wide range of formal controls that can be used to guide subordinates, especially for the performance of interconnected organizational tasks and to the existence of a few set of informal controls were most effective in directing subordinates Who perform complex tasks, this is positively reflected on improving ability Competitiveness, control of administrative procedures, support for organizational change orientation, decision-making and risk forecasting.

Test hypotheses of the study

Ho 1: there is no statistically significant relationship ($\alpha \leq 0.05$) between the components of Management Information System (MIS) and implement balanced regulatory control (Improving competitiveness, controlling administrative procedures,

supporting the orientation towards organizational change, decision making, risk forecasting) Palestine Mobile Telecommunications Company (Jawwal).

To test this hypothesis, the Pearson Correlation Coefficient test was used to determine the existence of a statistically significant relationship between the components of Management Information System (MIS) and the application of balanced regulatory control in Palestine Cellular Communications Company (Jawwal). The following table illustrates this.

Table 5: The correlation coefficient between the components of management information systems and the application of balanced regulatory control

No.		Correlation coefficient	Probability value
	Improve competitiveness	.636	*0.000
	Control administrative procedures	.437	*0.008
	Supporting the orientation towards organizational change	.527	*0.001
	Decision making	.647	*0.000
	Risk Prediction	.531	*0.001
	Implement balanced regulatory oversight in general	.636	*0.000

* The correlation is statistically significant at ($\alpha \leq 0.05$).

Table (5) shows that the correlation coefficient is 0.636, and that the probability value (Sig.) Is 0.000 which is less than the significance level of ($\alpha \leq 0.05$).

This indicates a statistically significant correlation between Management Information System (MIS) components and Balanced Organizational Control (BOC) application in Palestine Cellular Communications Company (Jawwal), where (Malmi and Brown, 2008), found that the application of Balanced Organizational Control (BOC) using Management Information System (MIS) contributes to improving the organization's competitiveness in a straightforward manner, and (Maomao Chi et al., 2017), showed that the large use of Balanced Organizational Control (BOC) Relying on Management Information System (MIS) contributes significantly to achieving a high level of balance in the use of administrative procedures, study of (Carlos, 2016) concluded that the absence of Balanced Organizational Control (BOC) limits the organization's ability to face the risk of failure to implement The study (Nasrallah et al., 2015) found that Balanced Organizational Control (BOC) contributes to help in making decisions related to human resources if it relies on Management Information System (MIS), where it contributes to the submission of proposals on problems related to human resources. Study OF (Musarra et al., 2016), which found that the organization relies on Balanced Organizational Control (BOC) by monitoring databases to predict future risks to the organization.

There is a statistically significant role at the significance at the level ($\alpha \leq 0.05$) of the MIS components in the application of the balanced regulatory control of the Palestinian Mobile Telecommunications Company (Jawwal).

To test this hypothesis, "simple linear regression" was used to determine the role of Management Information System (MIS) components in the application of balanced regulatory control in Palestine Cellular Communications Company (Jawwal). The following table illustrates this.

Table 6: Simple Linear Regression Analysis - Second Hypothesis

Independent variable	T value	Regression coefficients	Probability value
Fixed amount	1.847	4.573	0.000
Management Information Systems Components	0.557	5.730	0.000
Correlation coefficient = 0.735		Selection coefficient = 0.523	
The test value is F = 32.834		Probability value = 0.000	

Table (6) shows the following:

- Correlation coefficient = 0.735, and coefficient of determination = 0.523. This means that 52.3% of the change in the application of balanced regulatory control was explained by the linear relationship and the remaining 47.7% may be due to other factors affecting the application of balanced regulatory control.
- The calculated value of test F is 32.834, and the probability value is 0.000 which means rejecting the null hypothesis and accepting the existence of a statistically significant relationship between the components of Management Information System (MIS) and the application of balanced regulatory control in Palestine Cellular Communications Company (Jawwal).

- The t-test value is 5.730 and the probability value is 0.000 which is less than 0.05. This is consistent with the study (Luisa and Pianese, 2016) which found that regulatory oversight is not a static entity but a process of mutual interaction between organizational structures and administrative actions implemented by both managers and employees over time.

Ho 3: There were no statistically significant differences at the level ($\alpha \leq 0.05$) between the respondents' responses to the Palestine Cellular Communications Company (Jawwal) Management Information System (MIS) in Gaza due to the demographic variables (age, gender, marital status, academic qualification, years of service and place of work).

To test this hypothesis, the test "T for two independent samples" and the "single contrast" test were used. The following table illustrates this.

Table 7: Differences - Demographic Variables

Demographic Variables	The Name Of The Test	The Value Of The Test	Probability Value
Age	one way anova	8.028	0.002
Gender	T for two independent samples	1.145	0.263
Marital Status	one way anova	1.884	0.181
Qualification	one way anova	5.923	0.007
Years Of Experience	one way anova	1.045	0.365

The results shown in the previous table (7) show that the probability value (Sig.) is greater than the level of significance 0.05 for the variables "Gender, marital status, years of service" and thus can be concluded that there are no statistically significant differences between the respondents' average responses attributable to "Gender", Marital status, years of service. "

The other variables, "age, educational qualification", showed that the probability value (Sig.) is less than the level of significance 0.05 and thus can be concluded that there are statistically significant differences between the mean responses of respondents attributed to "age, and scientific qualification", where the researchers believe that age Always linked to the number of years of experience that distinguishes the employee from his colleagues and obtained during the period of work on the training provided by Palestine Cellular Communications Company (Jawwal) to its employees and this is confirmed by the value of the test for the age variable (8.028) and we find that the qualification variable has obtained a value close to (5.923) Palestine Cellular Communications Company (Jawwal) keeps pace with its training programs and the specifications it sets in attracting the world Laxative grandfather opened the door of education for their workers.

Results

The study conducted by the researchers reached a number of results, which are summarized as follows:

1. There is a close relationship between Management Information System (MIS) and the quality of administrative decisions, where it became difficult to make sound management decisions away from Management Information System (MIS), and cannot access to sound administrative decisions without the application of (Balanced Organizational Control (BOC) which rely on Management Information System (MIS) and guide the decision-making process in the organization in terms of Timeliness, accuracy and quality of decisions taken, credibility of data on the market and competitors, and an appropriate level of cost-benefit balance in relation to the implementation of Management Information System (MIS), contributing to the improvement of the regulatory environment internally and externally.
2. The application of Balanced Organizational Control (BOC) based on Management Information System (MIS) contributes to improving the competitiveness in terms of increasing the market share of the organization, increasing profitability, and improving the competitive position through its alternatives to increase the productivity of the organization's resources. Increases the productivity of the organization's resources and reduces the cost of services to the public, enhances the identity of the organization and contributes to improving the brand's position.
3. The implementation of Management Information System (MIS)-based Balanced Organizational Control (BOC) contributes to the improvement of the internal organizational climate and subsequent management controls in the Organization, supports the trend towards organizational change and improved performance to increase the efficiency and effectiveness of the Organization, makes the Organization more resilient to potential risks, as well as The organization is able to anticipate risks by relying on Management Information System (MIS), which operates under Balanced Organizational Control (BOC), which contributes to the enhancement of a set of formal and informal controls that together create a supportive environment for the regulatory climate, which contributes to the improvement of the organization's competitiveness.
4. The study found that there are statistically significant differences between the average respondents' responses attributed to "age and educational qualification", because age is always linked to the number of years of experience that distinguishes the employee from his colleagues and his access during the period of training, as well as the variable of educational qualification Short term for employees.

Recommendations

The study presented a set of recommendations, which are summarized as follows:

1. Good attention to management information systems and improve their quality through the application of balanced regulatory control taking into account an appropriate balance between cost and return so that both the management information system and the system of balanced regulatory control is an additional burden on the organization contributes to confusion rather than entrusted.
2. Directing both balanced regulatory control systems and management information systems towards improving the organization's competitiveness and increasing its market share, increasing profitability, and improving its competitive position.
3. Achieving a high level of harmony between regulatory and management information systems to increase the productivity of the organization's resources, reduce the cost of services to the public, enhance the identity of the organization and contribute to the improvement of the brand's position.
4. Focusing attention on improving the internal organizational climate and controlling the administrative procedures in the organization, supporting the trend towards organizational change and improving performance to increase the efficiency and effectiveness of the organization.
5. Focus attention on informal organization in the organization as it produces a set of formal and informal controls that have an impact on the environment supporting the regulatory climate.
6. Attention to education and training and opening the door to attract scientific and trained competencies to help take advantage of the outputs of human resources system and management information systems.
7. Increased attention to balanced regulatory oversight applications as an entry point for sustainable development in the administrative work within the organization.

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