<p align="center">إقـــــرار</p>

أنا الموقع أدناه مقدم الرسالة التي تحمل العنوان:

The Impact of Ethical Consideration on Decision Making Process at International NGOs in Gaza Strip

أقر بأن ما اشتملت عليه هذه الرسالة إنما هو نتاج جهدي الخاص، باستثناء ما تمت الإشارة إليه حيثما ورد، وإن هذه الرسالة ككل أو أي جزء منها لم يقدم من قبل لنيل درجة أو لقب علمي أو بحثي لدى أي مؤسسة تعليمية أو بحثية أخرى.

DECLARATION

The work provided in this thesis, unless otherwise referenced, is the researcher's own work, and has not been submitted elsewhere for any other degree or qualification

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The Impact of Ethical Consideration on Decision Making Process at International NGOs in Gaza Strip

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نتيجة الحكم على أطروحة ماجستير

بناءً على موافقة شئون البحث العلمي والدراسات العليا بالجامعة الإسلامية بغزة على تشكيل لجنة الحكم على أطروحة الباحثة/ نبيهة فوزي علي الحافي لنيل درجة الماجستير في كلية *التجارة/* قسم إدارة الأعمال وموضوعها:

تأثير الأخلاقيات المهنية على عملية اتخاذ القرار في المنظمات الدولية العاملة في قطاع غزة

The Impact of Ethical Consideration on Decision Making Process at International NGOs in Gaza Strip

وبعد المناقشة العلنية التي تمت اليوم السبت 25 محرّم 1437هـ، الموافق 2015/11/07م الساعة العاشرة صباحاً بمبنى اللحيدان، اجتمعت لجنة الحكم على الأطروحة والمكونة من:

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وبعد المداولة أوصت اللجنة بمنح الباحثة درجة الماجستير في كلية *التجارة/*قسم إدارة الأعمال.

واللجنة إذ تمنحها هذه الدرجة فإنها توصيها بتقوى الله ولزوم طاعته وأن تسخر علمها في خدمة دينها ووطنها.

والله ولي التوفيق ،،،

مساعد نائب الرئيس للبحث العلمي والدراسات العليا

أ.د. عبد الرؤوف علي المناعمة

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

﴿٧﴾ رَبَّنَا لَا تُزِغْ قُلُوبَنَا بَعْدَ إِذْ هَدَيْتَنَا وَهَبْ لَنَا مِن لَّدُنكَ رَحْمَةً إِنَّكَ أَنتَ الْوَهَّابُ ﴿٨﴾

سورة آل عمران – القرآن الكريم

DEDICATION

To my respective parents who have been my constant source of inspiration. They have given me the drive and discipline to tackle any task with enthusiasm and determination. Without their love and support this project would not be a reality.

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To my beloved brothers and sisters ..………

To my religion, The Islam, the surviving way to reach Allah ………

To my country… Palestine

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ABSTRACT

This study aimed to show the impact of ethical consideration on the decision making process, using the descriptive analytical method to study the impact of the ethical consideration represented through four dimensions(social environment, legal environment, corporate environment and personal environment). The study was applied on INGOs that work in Gaza Strip .

The population of the study is applied on the top and the middle levels managers who work in INGOs at Gaza Strip. The total number of the registered international non-governmental organizations in Gaza is 58 organizations. All questionnaires (116) were distributed, 86 questionnaires were collected with a percentage 74.1%.

The findings from the data analysis clearly show the impact of ethical consideration on the decision making process. Also, it The shows that there exists significant positive effect of the four dimensions (social environment, legal environment, corporate environment and personal environment) on the INGOs' manager decisions. The findings show that INGO's managers take over their decisions in dilemma and the lowest respondents that managers doesn't follow the low spirit. In addition, the majority of INGO's decisions maker promote ethical activities at the organization and the personal environment is the most effective factor that affect on decision maker.

The study recommended to the international NGOs by different advices, first, Adding sub- strategy to the main organization's strategy which includes setting the ethical standards and related to social, legal, corporate and personal environment. Also, setting up an external or internal social and ethical committee in order to build an ethical awareness. It can fulfil an important role and add values and credibility for the organization's decisions. Moreover, the committee should make an ethics report which include the activities of the social and ethics committee and the annual measurement of the company's decisions, both of which should be presented in relation to the organization's ethics strategy and goals Finally, measuring and monitoring ethical decisions in order to reduce unethical conduct. Second, developing an ethical training courses at the organization, in order to make the staff understanding why workplace ethics is importance. Differences in social, personal and cultures have a direct impact on manager's decisions. So, understanding these differences lead to build greater levels of ethical awareness.

Also, the study recommended to the INGOs' managers by making decisions more flexibility to change or cancel specially if it have negative feed beck. In addition, trying to control the external and internal factors that may affect on the ethical decisions. And, making a pilot period for the decision that may help the manager not harmed the employees.

ملخص الدراسة

هدفت هذه الدراسة إلى توضيح أثر الأخلاقيات المهنية على عملية اتخاذ القرار، حيث تم استخدام المنهج الوصفي التحليلي لدراسة أثر الأخلاقيات المهنية متمثلة بأربعة أبعاد (البيئة المجتمعية و البيئة القانونية و بيئة العمل بالإضافة الى البيئة الشخصية). وقد تم تطبيق الرسالة على المنظمات الدولية غير الحكومية و العاملة في قطاع غزة.

تم استخدام الاستبانة كأداة لجمع البيانات حيث استهدف مجتمع الدراسة كاملاً و المكون من (116) مدير(من الادارة العليا و الوسطى) يعملون في المنظمات الدولية والعاملة في قطاع غزة. وقد تم استرداد (86) استبانة فقط، أي بنسبة 74.1% من المجتمع الكلي. وقد كانت جميعها صالحة للتحليل.

أظهرت النتائج بوضوح الأثر الإيجابي للأخلاقيات المهنية متمثلة بالأبعاد الأربعة على عملية اتخاذ القرار، حيث أظهرت النتائج أن مدراء المنظمات الدولية والعاملة في قطاع غزة يستأثرون بقراراتهم عند حدوث المعضلة. بالإضافة إلى أنهم لا يتبعون روح القانون وأن الأغلبية منهم يشجعون الأنشطة والدورات المتعلقة بالأخلاق في المنظمة . أيضا أظهرت النتائج أن البيئة الشخصية للمدير هي العامل الأكثر تأثيرا على عملية اتخاذ القرار.

وقد أوصت الدراسة إلى المنظمات الدولية بعدة توصيات، أولاً أن تقوم المنظمة بعمل خطة إستراتيجية إضافية لإستراتيجية المنظمة الرئيسة على أن تشمل على المعايير الأخلاقية والمرتبطة بكل من البيئة المجتمعية، البيئة القانونية، بيئة العمل، البيئة الشخصية. و أن تتضمن هذه الخطة تكوين لجنة مراقبة مختصة بأخلاقية القرار سواء داخلية أو خارجية حيث تقوم هذه اللجنة بمراقبة وقياس هذه القرارات علاوة على زيادة وتدعيم الوعي لمفهوم أخلاقية القرار بالإضافة إلى إعداد تقارير دورية. ثانيا، أن تقوم المنظمة بإعداد دورات تدريبية مختصة وتهدف هذه الدورات على زيادة الإدراك لمفهوم الأخلاقيات المهنية ومدى تأثيرها على عملية صنع القرار لدى المدراء.

وقد أوصت الدراسة مدراء المنظمات الدولية بجعل القرارات أكثر مرونة حيث تكون قابلة للتغير أو الإلغاء وخاصة إذا كانت التغذية الرجعية لهذه القرارات سلبية بأن تكون هناك فترة تجريبية لهذه القرارات. كما أوصت الدراسة مدراء المنظمات الدولية والعاملة في قطاع غزة بأن يكون لديهم القدرة على التحكم في العوامل الخارجية والداخلية والتي قد تؤثر على أخلاقية القرار.

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

LIST OF ABBREVIATIONS

Abbreviation	Description
ACB	Anti- Change Behavior
EFA	Exploratory Factor Analysis
INGOs	International Non-Governmental Organizations
MNCs	Managers working for British Multinational Organization
MCT	Modern Communication Technologies
NGOs	Non- Governmental Organization
Paltel	Palestinian Telecommunication
PBES	Perception Business Ethics Scores
PCB	Pro- Change Behavior
TMT	Top Management Team
UK	United Kingdom
UN	United Nation

DEFINITION OF TERMS

Ethic is the study of values and moral behavior and ethical behavior is acting in ways consistent with one's personal values and the commonly held values of the organization and society (Nelson and Quick, 2008).

Ethical awareness is fundamental to the professional practice of social workers. Their ability and commitment to act ethically is an essential aspect of the quality of the service offered to those who engage with social workers. Respect for human rights and a commitment to promoting social justice are at the core of social work practice throughout the world (The British Association of Social Workers, 2012).

Decision Making process is the process of developing and analyzing alternatives and making a choice. Decisions don't always involve problems. On the other hand, problem solving always involves making decisions (Dessler, 2002).

CHAPTER 1
Introduction

1.1 Introduction

1.2 Research Problem

1.3 Research Variables

1.4 Research Hypothesis

1.1 Introduction

Decision making is a process of making a choice from a number of alternatives to achieve a desired result (Eisenfuhr, 2011). It becomes more difficult when more than one alternative seems reasonable and when the number of alternative is great (Effy, 2009). Also, decision making and problem solving are used in all management functions, although usually they are considered a part of the planning phase (Sheikhdeeb, 2008). So, to take the right decision is typically not a simple matter, as most decision problems are highly complex in nature. A key issue for all managers is how far they should share decisions with their team or colleagues (Adair, 2007).

Ethics is referred to as " the study of values and moral behavior and ethical behavior is acting in ways consistent with one's personal values and the commonly held values of the organization and society (Nelson and Quick, 2008) .The term "ethics" has many nuances. It has been defined as "inquiry into the nature and grounds of morality where the term morality is taken to mean moral judgments, standards and rules of conduct". Ethics has also been called the study and philosophy of human conduct, with an emphasis on determining right and wrong(Ferrell, 2011). Ethical dilemma is the difficulty in distinguish the right from wrong. Also, it represents the conflict between the needs of the part and the whole and the individuals and the organization.

There is difficulty in identifying ethical decision making. It is consistent with personal or organizational value system. Managers should be aware of the content and its effect on decisions. It is important for the organization to develop a code of ethics to define the ethical consideration and identify what is acceptable or unacceptable.

In sum, being ethical is not simple. The ethical decision making process involves multiple stages that are fraught with complications and contextual pressures. Individuals may not have the cognitive sophistication to make the right decision. And most people will be influenced by peers and leaders (Brown at el, 2004).

People need to understand that ethical principles are ground rules of decision making not just factors to consider. In fact, it is preferable to lose than to lie, steal, or cheat in order to win. People who are unwilling to lose have to be willing to do whatever it takes to win. Ethics has a price and sometimes people must choose between

what they want and what they want to be. But ethics also has a value, which makes self-restraint and sacrifice, service and charity, worthwhile(Josephson, 2007).

Ethical consideration provide the foundations for various modern concepts for work, business and organizations, which broaden individual and corporate priorities far beyond traditional business aims of profit and shareholder enrichment. The social environment hold different standards either religious or cultural values that govern how society's affect on decision making process. Any organization should committed rules and legislation. When making ethical decisions, managers have to consider all of the organization and country's rules.

The international organizations are neither profit making nor instruments of governments, well as internationally orientated national non-governmental organizations. A distinction is often made between international non-governmental organizations that exist simply to provide services to their members and issue-oriented international non-governmental organizations (Salamon and Anheier, 1997).

1.2 Research Problem

Ethical decisions are not simply choices, but processes through which groups of people harmonize their thinking such that they come to share perceptions, goals, and values. Making an ethical decision is a complicated process and can be affected with set of internal and/or external factors either socially, legally or personally. Ethics are different from individual to individual and from corporate to corporate which hold codes, rules, cultures and these facts will reflect the impact of these consideration on decision making process.

The research is identified the impact of ethical consideration on the decision making process in INGOs and presents the case study of those working in Gaza Strip. The international NGOs are large and wide organization . It involves a different cultures, societies, religion, and tradition. These differences effect on managers' decisions. The objectives are achieved through clarifying the following question:

What are the implications of the ethical considerations on decision making process in INGOs working in Gaza Strip?

1.3 Research variables

Based on the searched literature, it has been found that researchers, who addressed similar or relevant topics, have investigated the effect of these variables; either explicitly as in (Sinha and Mishra, 2011) study and in (Zhang, 2009) study or indirectly as in (Khalaf, 2010) study .

The dependent Variable: **Decision making process**

The Independent variable: **Ethical consideration**, Which includes the following dimensions:

a. The social environment: religious values, cultural values, and social values.

b. The government/legal environment: legislation, administrative agencies, judicial systems, etc.

c. Corporate environment: corporate goals, stated policy, corporate culture

d. Personal environment: individual attributes including personal goals, motivation, position, demography.
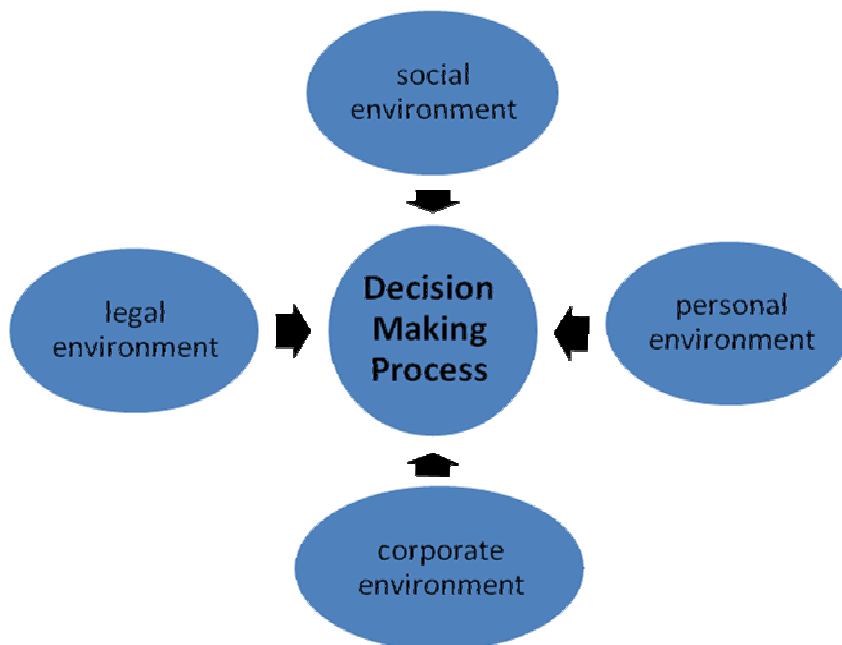
Figure No. (1): Research Variables diagram

Source: articulated by the researcher (2014)

Depending on (Sinha and Mishra, 2011), (Khalaf, 2010)

1.4 Research Hypothesis

Following are the research hypothesis:

a. There is a significant correlation at σ ≤ 0.05 between ethical consideration and Decision Making process.

b. There is a significant correlation at σ ≤ 0.05 between social Environment and Decision Making process.

c. There is a significant correlation at σ ≤ 0.05 between legal Environment and Decision Making process.

d. There is a significant correlation at σ ≤ 0.05 between corporate Environment and Decision Making process.

e. There is a significant correlation at σ ≤ 0.05 between personal Environment and Decision Making process.

f. There is a statistically significant differences attributed to the personal information of the respondents at the level of α = 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip**.**

1.5 Research Objectives

The research aims to find out the influences of applying ethical considerations on the decision making process:

a. To identify and evaluate the impact of ethical consideration on decision making process among different administrative levels in INGOs.

b. To explore to what extend the ethics are effect on managers decisions.

1.6 Research Significance

The importance of the research can be categorized into four categories:

a. **To the Palestinian Universities and other researchers:** the Palestinian universities are always seeking to the scientific advancement, this topic is becoming more important as it is related to the most important dynamic aspect which affects all the life fields. Also, ethical consideration needs more exploration to its impacts on business or organization.

In addition, the research contributes enriching the researcher's knowledge regarding the concepts of decision making through review previous studies, articles and books related to the research subject which will also increasing researcher's researching skills. Also, It clarified how to behave ethically in order to develop the business environment.

b. **To governmental/non-governmental institutes** :ethics are the principles and values an individual uses to govern his activities and decisions. In an organization, a code of ethics is a set of essentials that guide the organization in its programs, policies and decisions for the business. The ethical philosophy which the organization uses to conduct business can affect the reputation, productivity and bottom line of the business.

c. **To the Community:** The research enhancing the understanding of the potential impact of the ethical consideration on decision making, and how this association affects on the business environment. Also, it provides useful insights into the ethical behavior and for making future decisions.

CHAPTER 2

Ethics and Ethical Consideration

2.1   Introduction

2.2   Definition of Ethics

2.3 The Origin of Ethics

2.4 Ethics in Islam and its Significant

2.5 Types of Ethics

2.6 Ethical Theories

2.1 Introduction

The concept of ethics has received considerable attention from moral philosophers such as Plato, Socrates and Aristotle. At that times, multiple theories and doctrines have been risen. Some of these theories are dispossess the human morality and considered it as restrictions that suppressed his will. In contrast , other theories deal with ethics as a group of values and rules that control human behavior. The issue of ethics arises when a person has to make a decision from various alternatives relating to moral principles (Burks et al., 2006).

Theoretical and empirical investigations into the meaning of ethics and ethical dilemmas in social work practice respond to theories that perceive social work as a value issue and used to accomplish the balance between societal and personal well-being. In addition, as social work is defined in relation to social change, it is important for social work research to determine the contextual factors that constrain the ability of the social workers to promote their professional values and ethics(Giannou, 2009). Moreover, ethical dilemmas are considered as an inherent characteristic of the social work identity and reflect the conflicting values (Clark, 2000). There are four kinds of ethical dilemmas faced by INGOs identified by (Bell and Carens, 2004). First, conflicts between human rights principles and local cultural norms. Second, the tension between expanding and restricting the organization's norms. Third, whether and how to collaborate with less than democratic governments. Fourth, ethical limits of fund raising.

INGOs' mangers hold responsibility and they are interact with humanitarian issues. So, they are need to know about ethics in order to deal with their tasks in an ethical way. Decision making process is the core of managers activities which carry different moral actions. According to Ogbonna and Ebimobowei (2011), mentioned that ethics are reflected in the principles that a person uses in governing his/her actions and the personal standard by which a person distinguishes the right from the wrong. There is difference between decision depends on study and research and decision depends on customs and traditions. So, manager has his own vision of ethics because there is no specific definition for ethics. It governed by different considerations. The study is showed the effect of these ethical consideration such as religion, culture, law …etc on

manger's decisions. Most of INGOs have code of conduct which control and protect the organization's staff throughout an ethical process.

2.2 Definition of Ethics

The term "ethics" has many nuances. It is defined as "inquiry into the nature and grounds of morality where the term morality is taken to mean moral judgments, standards and rules of conduct." Ethics has also been called the study and philosophy of human conduct, with an emphasis on determining right and wrong. The American Heritage Dictionary states these definitions of ethics: "The study of the general nature of morals and of specific moral choices; moral philosophy; and the rules or standards governing the conduct of the members of a profession(Ferrell, 2011)

According to *Oxford Dictionary*, ethics is defined as a system of moral principles by which human actions may be judged as good or bad, right or wrong. In addition, the rules of conduct recognized in respect of a particular class of human actions. Also, ethics are typically defined as the rules or standards governing the conduct of a person or the members of a profession.

One difference between an ordinary decision and an ethical one lies in "the point where the accepted rules no longer serve, and the decision maker is faced with the responsibility for weighing values and reaching a judgment in a situation which is not quite the same as any he or she has faced before." Another difference relates to the amount of emphasis that decision makers place on their own values and accepted practices within their company. Consequently, values and judgments play a critical role when we make ethical decisions (Ferrell, 2011).

2.3 The Origin of Ethics

Western philosophy originates in ancient Greece by philosophers that addressed meanings relevant to human existence. In fact, the word philosophy derives from the Greek language and means *"love of wisdom"*. In reference to moral philosophy, Socrates, Plato and Aristotle were those who contributed most to the development of what is currently known as virtue theory (Giannou, 2009) . Professional values and ethical principles are underlined by philosophical assumptions about good and evil and perceptions of human happiness. However, the relationship between philosophical ethics and empirical ethics is debatable and often vague (Banks, 2008). It implies that

values and ethics still abstract until it is applied throughout our actions and behaviors. Therefore, Houston (2003), mentioned that social workers' actions take on a real moral worth as they reflect the importance of the values that the social work profession is supposed to promote. Nevertheless, there is one problematic area based on how social work virtues are established and defined in the first place.

The basic assumption of Socrates was that all men, if they could, would do what was "good" and that the sole reason for not doing so was some form of ignorance. Therefore, he believed that all people must have certain capabilities that reflect an excellent knowledge for something. Therefore, Socrates perceived wisdom as being identical with the notion of virtue. Socrates regarded notions like courage or justice as debatable, and his well-known arguments were attempts to find a satisfactory definition. Plato, the most important of the Socrates determinant followers, tried to establish virtues that would have concrete and absolute meaning, eternal in their duration and universally accepted. He argued that the source of moral values was not based on empirical reality, but on a virtue reality that could only be seen in our minds and souls. While, Plato believed that only a virtuous person could be really happy because only a virtuous person had his/her soul in such a condition so as to be happy. Justice, courage, moderation and wisdom were the central aspects of a virtuous person according to Socrates and Plato (Huby, 1974).

However, Aristotle developed a completely different approach on ethics and challenged the ideas of Plato and Socrates. Particularly, he argued that nothing is good in its own right and everything is good in relation to something else. He also argued that wisdom or the knowledge of something could be used both for good and for bad purposes; therefore, he was the first who separated the notions of means and ends. For Aristotle, virtues could be reached only if we choose the right means, and the choice of means was within our power. The virtue theory of Aristotle rejects any notion of principles or moral rules. So, right ethical decisions are dependent only on perception of individual circumstances. However, humans learn to make right decisions only if they gain certain virtues by cultivating certain dispositions, and in particular by educating their desires. Moreover, Aristotle made a distinction between acting virtuously and acting in conformity with virtues. This distinction was made in order to reflect the belief

that virtue was fundamentally a matter of having the right desires, towards the right objects and in the right degree (Benn, 1998).

2.4 Ethics in Islam and its Significant

Ethics in Islam is being defined as "akhlaq" which means character, nature, and disposition. The word akhlaq has a very close relationship with the word khaliq (the Creator) and makhluq (the creature). Therefore, akhlaq assumes a good relationship between khaliq(the Creator) and makhluq (the creature), and between makhluq (the creature) and makhluq (the creature) themselves. This view gives special characteristics and features for human rights in Islam. The most important feature is the comprehensiveness of these rights. These rights include political, economic, social and intellectual rights. They are also common for Muslims and non-Muslims without distinction between colors, races or languages(Abdul Rahim, 2013).

Different features Islamic ethics unique. First, Islamic ethics is transcendental; this is so, because the determination of what is ethical and what is not or what is proper and what is improper, all comes from Allah. In Islam, the source of morality transcends human desires and culture. It is a divine code which descended from the divine realms. Legislation of moral conducts or otherwise, depends on the divine scripture (*al-wahy al-Ilahiyi*) which transcends the limits (changes) of time and culture. Second, in the Islamic ethical system, man's nature is not evil nor graceless, but good (*fitrah*). Man is born with good natural disposition; evil traits are acquired and additional to the human nature. In this understanding, man and the world are either positively good or neutral, but not evil. In due time, this good character might become obscured by envy, hate, ego, jealousy, utilitarian and prejudice. Third, in the Islamic ethical system decisions that benefit the majority or minority are not necessarily ethical in themselves. In the Islamic conception, ethics is not a number game; therefore, Islam rejects the utilitarian contention that says, moral ethics is whatever brings the greatest happiness to the greatest number of people (Hashi, 2011)

2.5 Types of Ethics

According to Monteiro (2014), is identified ethics types as:

a. Meta-ethics are a term coined in the first half of the twentieth century. Its Greek etymology means 'after' or 'beyond'(meta) ethics. It addresses the most general

moral questions, such as: Is there a specific human moral sense? Where do moral values come from? Have they an objective, absolute, universal and eternal existence, or result from social conventions, being particular, relative, and changeable?

b. Normative ethics are concerned with moral principles/standards/norms on right and wrong, which are considered necessary to guide human conduct. A central question is whether there is a fundamental universal moral principle.

According to Fulmer (2014), added another two types of ethics as:

c. Descriptive ethics are comparative ethics that study what people believe. it states what is believed, not what should be believed. It implies empirically and precisely mapping existing morality or moralities within communities. Also, it aims to explain the development of existing moralities from a historical perspective.

d. Applied ethics are the guidelines and mandates of a particular profession or field, such as counseling or medicine.

2.6 Ethical Theories

There are several ethical theories to explain ethical consideration. These include relativism theory, consequences theory, egoism theory utilitarianism theory, deontology theory, and the virtue ethics theory.

a. Relativism Theory

The moral values can be different from one culture to another, from one time to another. According to this theory, there are no moral principles that are completely right, relevant and applicable to companies and people of all countries (Velasquez, 2006). Indeed, manager deals with different countries, cultures and code of ethics. In addition, there is no scales or principles that can be used in order to evaluate one social ethics better than the other. Relativism theory implies that there are no specific truth ethical principles that can be generalized for all peoples. Each country has its own code of ethics that mean the country identifies what is right and what is wrong in its country.

From Islamic point of view, relativism theory is not compatible with Islamic beliefs. According to Islam, what is right and what is wrong cannot be left to a particular society because human beings have inherent weaknesses in that they will tend to behave in a manner that they see is convenient, regardless of whether such action is right or wrong. This is why Muslims have to base their actions on the words of Allah

(the Quran) and the Sunnah of the Prophet (Al- Aidaros, et al., 2013) For this reason, Islam rejects relativism theory. Also, Islam respects the culture of any society as long as it is not against what is mentioned in (*Al-Quran*).

b. Consequences theory

Consequence theories, utilitarian theory and egoism theory are considered as the consequences of any action in order to determine whether an act is right or wrong. In utilitarian theory, an act is considered to be morally right if it brings the greatest good for the greatest number. So, the action must do the most good and does the least harm. It's based on the concept of utility or the expected outcome of the decisions. It implies that ethical action should creates the best of good action for the greatest number of people.

The philosophy John Stuart Mill, states that decisions and activities should maximize the benefits for the largest number of people while minimizing any negative consequences for all others. In contrast, egoism theory is concerned about the consequences of the greatest good for the person only without considering the consequences on others (Al- Aidaros, et al., 2013).

c. Egoism theory

One common assumption is that the interests, needs, and happiness of other people should affect our moral evaluation of things. That means our decisions should involve balancing between our self- interests and interests of others. What is morally right or wrong depends not only on how some action impact us, but also how it affects others. This assumption is in contrast with the general idea of egoism theory which is that one must always perform in his/her own interest. Egoism theory assumes that each person ought to follow his/her own self-interest exclusively. This means that a person does not have an ethical duty except to do what is best for him/her(Al- Aidaros, et al., 2013). Moreover, egoism theory might be in conflict with the decision making process. Because ethical decision maker should deal with his values, organization interest and other factors. Egoism theory is not acceptable in Islam because it is against the Islamic principles of justice, helping others, altruism, and equality.

d. Utilitarian theory

Utilitarianism is a common term for any view that holds that procedures and actions should be evaluated on the basis of the benefits and costs they impose on society. Utilitarian theory argues that a behavior is considered morally right when it results in a greater number of utilities than it could be achieved by any other action (Sturgeon, 2009). Ethical decision maker might be in a conflict with determination of good action because one's good may be another's bad and vice versa. So, manger may find it difficult to define the best for all stakeholders. Utilitarian theory has been criticized because it fails to preserve the human rights and justice. This is because this theory focuses only on the consequences.(Velasquez, 2006).

e. Deontology theory

There are different philosophers stated the deontological approach. The most representative supporter of deontology theory is Immanuel Kant, a German philosopher in the 18th century. According to Kant, morality consists of a rational framework of objective rules that guide everyone regardless of personal goals. In turn, all the duties and obligations of people emanate from a reasoning process that incorporates the concepts of rationality, freedom and autonomy. Following a Kantian approach, the consideration of utility and other values such as self-interest or compassion can obstruct ethical decision-making, because they would be considered as ineffective in assessing the values of a moral judgment. The significance of Kant's philosophy lies in the concept that people should apply a universal formula and in view of this act according to their duty regardless of the potential consequences; for this reason Kant's approach is also referred to as "deontological", based on the Greek word for duty (deon or δένλ) (Alexander and Moore, 2007).

Deontology focuses on exploring the nature of reason but is indifferent to the consideration of consequences when forming moral intent. As a result, deontological theory may be potentially ignoring morally influential factors that ought to be considered by the decision-maker. This means that Kantian theory provides no space for the assessment of consequences as well as the subtle nature and particularity of specific circumstances(Tzoanou, 2013). Deontology theory is also not acceptable in an Islamic context because the only lawgiver for the overall system, including the ethical system, is Allah.

f. Virtue theory

Virtue ethics theory defines what is right and wrong based on specific characters and values. According to this theory, the purpose of an ethical life is to develop general characters called ethical virtues, and to apply and exhibit them in reality (Velasquez, 2006). Virtue ethics theory concentrates on the question of what people should be rather than of what they should do. In other words, this theory concentrates on what makes a ethical individual or person rather than what makes a good action. The most representative supporter of virtue ethics theory is Aristotle. Virtue ethics theory has limitations to answer question like what are the sources of these ethics (Velasquez, 2006). In contrast, Islam considers both ethical actions and virtue ethics, not just only one criterion as contended by virtue ethics theory that is based on the character In Islam each person has an ethical characteristics, but the sources of these characteristics such as Quran and sunnah must be compitable to other cultures(Al- Aidaros, et al., 2013).

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                          ┌─────────────────────────┐
                          │   ETHICAL THEORIES      │
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| Utilitarian Theory- greatest good for | Egoism Theory- focus only on your self | Deontology Theory (Kant's theory) | Virtue Ethics (Aristotle's theory) | Divine Command Theory | Relativism Theory |

| Consequences theories -the right action is the one that produces the most benefit | Duty is the basic moral category, and that is independent of consequences |

| Category basis | Action | | Character | Religion | Culture |

| Meaning | What kind of actions should we perform? | | What kind of person should we be? | Follow religious beliefs and principles | "Morally right" if "specific society" |

Figure No. (2) Summary of Ethical Theories (Al- Aidaros, et al., 2013).

CHAPTER 3

3.1 Decision Making Process

3.2 International Non- Governmental Organizations

Section One
Decision Making Process

3.1.1 Introduction

3.1.2 Decision Making

3.1.3 Steps in Decision Making Process

3.1.4 Common Types in Decision Making

3.1.5 Classification of Decisions

3.1.6   Types of Decision Makers

3.1.7   Ethical Decisions

3.1.8 Factors Affecting the Decision Making Process

3.1.1 Introduction

Decision Making Process is the core job of a manager. They are already pressed because the number of the managerial duties and the unstable environment and they are seek to achieve the main purpose of the organization. In addition, managers who are forced to take more decisions by making too fast and too many decisions regarding the dilemma. The most of management decisions are taken under the influence of external and internal environmental constraints(Helena, 2014). For many reasons, making the suitable decision is the most difficult part in the management of an organization today (Iqbal, et al, 2012).

Decisions made in uncertain and risky conditions are characteristic to complex, unstructured and unplanned problems, features of strategic management (Stefanescu, 2013). These decisions may be related to planning, organizing, staffing, leading or controlling can be straight forward or complex, can be short-range or long-range, flexible or inflexible and even crisis decisions. Accordingly, managers must make decisions even if they are not willing to do.

3.1.2 Decision Making

Decision Making process affected by external and internal organizations' environment. It implies that decision-making process skills, knowledge, intuition and judgment all play part; however, they play different parts, depending on the context in which the decision is made (McKenzie et al., 2011). Moreover, decision making can be regarded as conscious, human ,and mental processes (cognitive process). Every decision making process produces a final choice. The output can be an action or an opinion of choice.

Decision-making is a conscious human process. It implies a particular course of action from among a set of possible alternatives. To decide means to come to a conclusion or resolution, decision-making defined as the conscious and human process, involving both individual and social phenomenon based upon factual and value premises, which concludes with a choice of one behavioral activity from among one or more alternatives with the intention of moving toward some desired state of affairs (Ismail, 2011).

Therefore, Managers are believed to specially influence organizational outcomes, through the strategic choices that they make, regarding both external and internal organizational matters (Smith and Umans, 2013).

3.1.3 Steps in Decision Making Process

Decision making process is organized by deferent steps and there are classic steps that does not mean manager would follow it blindly in all situations. The advantage of making it conscious is that it is easier to be swiftly aware when a step is missing or – more probably – has been performed without understanding or intention (Adair, 2007). The decision basis is composed of the answers to three questions: What are the possible alternatives? What information do I have to describe these alternatives? What value (decision criterion) do I want to use to choose between the alternatives? When the decision basis is developed, the underlying problem is usually well identified (Mcnamee and Celona, 2008).

a. Identifying the problem

The decision making process begins with a situation or problem to be addressed or solved. The process of identifying problems requires surveillance of the internal and external environment for issues that merit attention (Verschaffel, 2011). This process must identify causes, limiting assumptions, boundaries and interfaces of system and organization as well, and any stakeholder issues. So, the managerial decision making is sparked by identifying the problem. In addition, identifying the problem correctly is really hard (Dessler, 2002).

b. Determine goals and requirements

Requirements are defined as conditions that must meet any acceptable solution to the problem. Also, requirements clarify what the solution must do to the problem. Moreover, it is very important that even if subjective or judgmental evaluations may occur in the following steps, the requirements must be stated in exact quantitative form. In other words, for any possible solution it has to be decided unambiguously whether it meets the requirements or not (Al-Tarawneh, 2012).

c. List Applicable Laws or Regulations.

Laws and regulations are basic constraints within INGOs which official decisions are made. Most of the INGOs have code of ethics which is related to the laws and regulations. Sometimes relevant laws and regulations are considered, ethical decision making is impossible. According to some INGO's managers said that it is conceivable that an ethical decision could violate a law or regulation. So, decision maker should be aware by these regulations.

d. List the Ethical and un ethical Values.

The INGOs managers deal with different humanitarians issues and different cultures, values and views. So, listing the values reminds the decision maker by their commitments to the organizations' staff rights and duties at a time when the stress of the dilemma may cause the manager to forget. This is particularly helpful if the emerging decision structure contains a relatively large number of criteria.

e. Selecting Decision Making Tool

There are several tools for solving a decision problem. The selection of an appropriate tool is not an easy task. It depends on the concrete decision problem, as well as on the objectives of the decision makers. Sometimes, it is better to select simpler method, but complex decision problems may require complex methods (Al-Tarawneh, 2012). Some different tools will be illustrate later.

f. Eliminate Unethical Options

There may be solutions that seem to resolve the problem and reach the goal but which are clearly unethical. In this step, decision maker should eliminate unethical solutions that affect decision and it will help the decision maker to make the options more limited. Two reasons are make the employees who wish to meet managements 'expectations find themselves under pressure and resort to objectionable practices. First, the external factors such as dishonest competition or difficult market situation constitute strong stimuli facilitating breach of law and ethical standards. Second, the large extent, employees are conscious of their objectionable behaviour, however they justify it by referring to low earnings or objectionable behaviour of their superiors (Zinkczuk,et al., 2013).

g. Evaluating Alternatives Against Criteria

The evaluation of the alternatives against the criteria is a need for every correct method for decision making. According to Dessler (2002), the manager who approached decision making rationally have to know all possible alternatives and assess each one and choose the best alternative. The intelligence stage involves searching the surrounding environment for certain conditions those are in need for making a decision. The design stage is where to inventing, developing and analyzing possible actions. The final stage is to choose from the different alternatives (Rue and Byars, 2009).

h. Making and Implementing the decision

The Project Management Institute (2012), issued the last step in decision making process is review all the details of the remaining high ranked close alternatives, so they are completely clear in managers' mind. Then the decision will likely be very clear. Finally, implement the decision. It has no value unless the manager implement it.

3.1.4 Common Types Of Decision Making

According to Bauman (2012), mentioned common types of decision making process and some decisions may need to combine a number of the processes. For example, majority decision making, hierarchal decision making, proportional decision making and consensus decision making process are described below:

A. Majority decision-making process

A majority decision is the one that most people support. The majority is often identified by voting or a show of hands.

Common issues in majority decision-making:

a. The majority is not always right.

b. People may feel they have to follow others including family members if voting is public (e.g. by a show of hands).

c. The result can depend on who's in the room –meetings can be stacked

d. It can be hard to tell people in front of others they may not have a right to vote.

B. Hierarchical decision-making

Hierarchical decision-making is 'Top Down'. For example, a Boss, Elder or group of Elders may make the decision. They can gather ideas from others but the decision is up to them.

Common issues in hierarchical decision-making:

a. may disempower the rest of the group and leave people thinking they have no right to voice their opinion and say what they think.

b. may not take all issues into account and overlook concerns.

c. may not work to build group strength and relationships

d. its usefulness depends on the type of decision to be made: decisions about ceremonies made by Elders can strengthen cultural practices by recognizing their authority.

C. Proportional decision-making

Proportional decision-making is where a person or a group has a greater say than others about issues over particular areas. They may have stronger connections than others with the area and be more affected by a decision (e.g. families or clans rather than whole language groups).

Common issues in proportional decision-making:

a. native title rights and interests are often not the same across all members of a group proportional decision-making can take this into account.

b. those most affected have a greater say (principle of subsidiarity).

c. the interests of smaller families with greater interests can be accounted for.

D. Consensus decision-making

Consensus decision-making is where a decision is reached by the group as a whole. Everybody agrees in the end. The process tries to help everyone get what they need.

Features of consensus decisions are:

a. decision-making 'rules' are agreed in the first place.

b. the process of reaching the decision is just as important as the outcome.

c. the process requires working together and really talking to each other about all the issues.

d. as many people who have interests in the decision as possible are involved.

e. people own the decision because they have a hand in it and therefore decisions are more likely to last.

f. processes are best managed by an independent facilitator.

g. processes can be time intensive but much more likely to be sustainable.

3.1.5 Classification of Decisions

A. Programmed Decisions

In this type, the decision maker knows the situation, and the decisions are repetitive. Each decision that can be reached by an established or systematic procedure is a programmed decision (Rue and Byars, 2009). However, programmed decisions are usually highly structured, which means that the goals are clear and well known, the decision making procedure is already established and the sources and channels of information are clearly defined (Muindi, 2011).

In other words, programmed decisions are routine and repetitive decisions, and the organization typically develops specific ways to handle them. For this kind of routine repetitive decisions, standard arrangement decisions are typically made according to established management guidelines (Asemi, 2011).

B. Non Programmed Decisions

Non-programmed decisions are used for unique, unstructured, ill-defined "situations of a non-recurring state. These decisions are the kind of decisions that the managers are paid to address, and they rely heavily on judgment and on the strategic development and survival of the firm (Dessler, 2002). These non-programmed decisions are new, novel, complex, and having no certain outcomes. There are varieties of possible solutions. The decision maker must create or impose methods for making the decision; there is no predetermined structure on which to rely (Alamry and Alghalby, 2007). Moreover, non-programmed decisions are poorly structured because information is unambiguous and there is no clear procedure for decision making and the goals are often cloudy (Muindi, 2011).

3.1.6 Types of Decision Makers

Decision making style proposes people differ in the way they approach decision making. For example, the decision makers are differ in a way of thinking. Some people tend to be rational and logical and others tend to be creative and intuitive. Also, how the decision maker deals with ethical dilemma is differ from one to another. So, the manger's attitude toward the dilemmas is judge if the decision maker is directive, analytic, conceptual or behavioral.

A. Directive

Managers have this style if they have a low tolerance for ambiguity ; and they are efficient, rational, and logical in their way of thinking. They focus on the short term ;and they are quick to make decisions, usually resulting in a decision that has been made with minimal information and not carefully analyzing other alternatives (Robbins, et al.,2006).

B. Analytic

Managers with an analytic style have high tolerance for ambiguity than do directive type. They are rational in their way of thinking and they need more information and consider more alternatives. It was characterized by high tolerance for ambiguity (Connor & Becker, 2003). Also, the decision makers are usually have the ability to adapt or cope with unique and challenging situations(Robbins, et al., 2006).

C. Behavioral

People with a behavioral decision-making style work well with others; they are open to suggestions and concerned about the achievements of their team. They generally try to avoid conflict and place importance on their acceptance by others(Robbins, et al., 2006). Moreover, some managers will rely almost exclusively on their dominant style, while others are flexible and can shift their style depending on the situation. Some may take their time carefully weighing alternatives and considering riskier options whereas others may be more concerned about getting suggestions from others before making decisions. It was characterized by low tolerance for ambiguity and low cognitive complexity(Connor & Becker, 2003).

3.1.7 Ethical Decisions

Ethical decision making is an interaction process between the organization, managers, and other factors. Moreover, it's a complicated process and each manager holding the responsibility of making (un)ethical decisions. INGOs issued and implemented code of ethics and social responsibility at a strategic and managerial level. Some of the INGOs has a written code of conduct, for example, UNRWA and Islamic Relief while other has not. There are different factors affect in the ethical decision; for example, the social, legal, corporate and personal environment.

3.1.8 Factors Affecting the Decision Making Process

Making decisions can be complex because of the large amount of factors that influence the decision making process(Brockman and Russel, 2009). For example, factors related to the problem, environmental Factors and manager personal traits. This study will add other factors with more details, such as, social, legal, personal and corporate environments.

A. Socialization Influences

Most of international NGOs centralized in western cities. Therefore, different linguistic, culture, social, and religious beliefs are affect in decision making process. INGOs Managers who are not always familiar with these consideration. So, understanding the others values is a complicated process. However, INGOs representatives experience ethical conflicts where they must decide between promoting their versions of human rights norms and respecting local cultural norms that may differ from these. There are different ways of dealing with this conflict such as Tolerating clashing beliefs, challenging local cultural norms, revising the principles and practices of the human rights INGOs (Bell and Carens, 2004).

According to Barraquier (2011), mentioned that it is important for managers to take the specificities of organizational fields into account and identify three categories that influence the decision making. These three categories are instrumental, environmental and experiential. Instrumental are the strategic and financial motives, environmental are institutional, legal and stakeholder pressures to be applied ,and experiential are the personal or collective experiences.

Moreover, these factors cannot be seen as individual influence. In the organization they interact with each other and side effects may appear. This is because the organizational field as such is a complex array of business and psychological factors. We find that these different influences are complementing each other rather than contradict.

B. Legal Influences

Four main types of laws affecting ethical decision making are antitrust laws, consumer protection laws, environmental laws, and laws protecting the public's general interest..etc. In addition, International NGOs governed by laws of the hosted countries. Some of these organization has a consultancy department while others has legal department. Bothe of them have the same role in issue an ethical decision.

C. Corporate Influences

The concept of corporate culture is known as the way of things are done around staff. Whether the culture is ethical or unethical will be reflected in how the behavior are done. INGOs are encompassing conduct, decisions and strategy. From an ethical perspective, building an ethical culture derives largely from the influence of the organization's leadership and its norms, values and rules the latter including legislation, regulations, the code of conduct and company policies.

Roozen et al. (2001), found that human resource management and customer relations policies are important ethical attributes. This could possibly be because of the increased workload and that ethical decision-making, and weighing all options rationally, might cost too much time. Or that decisions are being made based upon previous experiences and that ethical decision-making played a smaller role when these previous experiences were made.

D. Personal Influences

Individuals are different either inside or outside the organization and thus think and judge differently. According to Roozen et al. (2001) who states that the personal factors (personal values, organizational commitment and socio-demographic characteristics) and inter-organizational factors (organizational goals and the role of stakeholders) are of great significance. Personal values that are of importance are such

as honesty and ambition. Socio-demographic values are for example gender and age. Organizational commitment is the attitude that employees have towards the organization they work for. Also, organizational goals influence the individual through the value that is attached to the goals.

Section Tow
INERNATIONAL NON-GOVERNMENTAL ORGANIZATION

3.2.1   Introduction

3.2.2   Definition of the INGOs

3.2.3   Characteristics of the INGOs

3.2.4 Characteristics of the INGOs Working at Gaza   Strip

3.2.5   Elements of the INGOs

3.2.6   Specialization of INGOs

3.2.7 The Most Important Supporting Countries and Agencies for International Organizations Working in Gaza Strip

3.2.1 Introduction

In the post-1989 period, world International Non-Governmental Organizations (INGOs) have pressured on governments and multilateral organizations to support emergency assistance and conflict resolution activities in humanitarian crises. Non-governmental organizations (NGOs) are now recognized as key third sector actors on the landscapes of development, human rights, humanitarian action, environment, and many other areas of public action(Lewis, 2009).

The Palestinian society includes two types of social institutions. The first type is the traditional social institutions, which include tribes, clans, extended families, urban, rural, familial and sectarian networks and religious groups. The second type is the modern institutions, such as political parties, charitable societies, trade unions, professional associations, women's associations, NGOs, media and advocacy groups and other service-providing organizations. Both types of social constructions are present and active in Palestinian society. They represent different perspectives, whether related to Palestinian cultural heritage, modern, western or traditional patriarchal values (UN, 2004).

3.2.2 Definition of the INGOs

The World Bank defines non-governmental organizations (NGO) as "private organizations that pursue activities to relieve suffering, promote the interests of the poor, protect the environment, provide basic social services, or undertake community development". The international non-governmental organizations (INGO) have the same mission as a non-governmental organizations (NGO), but they are international in scope , and they have outposts around the world to deal with specific issues in many countries. Both terms, NGO and INGO, should be differentiated from intergovernmental organizations (IGOs), which describe groups such as the United Nations or the International Labor Organization.

International Non-governmental Organizations can further be defined by their primary purpose. Some INGOs are operational, meaning that their primary purpose is to foster the community-based organizations within each country via different projects and operations. Some INGOs are advocacy-based, meaning that their primary purpose is to influence the policy-making of different countries' governments regarding certain issues

or promote the awareness of a certain issue. Many of the large INGOs have components of both operational projects and advocacy initiatives working together within individual countries (Encyclopedia Website, 2015)

International NGOs are independent. However, nongovernmental organizations which are characterized as having humanitarian and cooperative targets rather than commercial objectives. Generally, they are seek to relieve suffering, promote the interests of poor people and other vulnerable groups in addition to the protection of the environment and the provision of social services. INGOs have a geographical spread in more than Country (Ziada, 2012).

3.2.3 Characteristics of the INGOs

International NGOs are distinguished from other organizations in several characteristics (Marzooq, 2006):

a. Their formal structure is characterized by permanent.

b. They are nongovernmental organizations, despite they can have financial or technical assistance from government.

c. they depend on voluntary participation either from originations or activities.

d. They don't have alliances with political parties, despite they have some positions toward some political issues

e. they should be non- legacy organizations and their membership is voluntary that means far away of religion , relatives or race.

Mansoury(2006), added other international NGO characteristics :

a. They are considered as tools of benefits that help privet or all groups.

b. INGOs are subject to a strict tax control.

c. The charitable sector institutions typically hold more ethical   workers than other sectors either private donors or some of the senior leadership. In addition, these institutions are more efficient and qualified than governmental institutions.

3.2.4 Characteristics of the INGOs Working at Gaza Strip

Gaza strip which is a part of Occupied Palestine has suffered a lot , especially in the last ten years. There is an increasing number of martyrs and poor people as well as high unemployment and poverty rates. For this reason, INGOs role has doubled.

Bader(2009), mentioned some characteristics of NGOs and INGOs that working in Gaza Strip:

a. They are formal organizations concern to introduce direct or indirect services in order to satisfy the needs of the community and achieve the pleasure of the citizens

b. INGOs depend on the voluntary efforts of a group of people who are interested in public services .

c. International NGOs are social institutions faraway of competition and markets. Therefore, they are not seeking to profit as a purpose for the existence and meet the needs of target people.

d. Each organization derives its philosophy from its statute, and have the right regulations and legislations. It can arrange these regulations as necessary command easily more than government institutions.

3.2.5 Elements of the INGOs

Al Shokry(2012),   and Abo Habeeb(2013), classified INGOs in to several elements:

a. A group of members and countries.

b. continuous and permanent characters.

c. Self- will which is related to the organization

d. International character

e. Treaty and international convention

f. Common goals/ shared goals

3.2.6 Specialization of INGOs

Al Ramlawi(2010), mentioned to the variety of specialization as the following:

a. Specialty of control.

b. Presenting of projects.

c. Study and research.

d. Proposals and express opinions.

e. Presenting of recommendations.

f. Presenting of statements.

g. Specialty of issue statements.

3.2.7 The Most Important Supporting Countries and Agencies for International Organizations Working in Gaza Strip (Kostaniniy, et al, 2011).

a. Countries: Austria, Belgium, Britain, German, France, Italy, Ireland, Spain, United States, Sweden, Finland, the Netherlands, Turkey, Saudi Arabia, Qatar, and Kuwait

b. Agencies: The World Bank, United States Agency for International Development, the Swiss Agency for Cooperation and Development, the Norwegian cooperation, and the United Nations such as UNRWA, the World Health Organization and UNECIF.

Chapter 4
Previous Studies

4.1 Introduction

4.2 Arabic and Local Studies

4.3 International Studies

4.4 Comment on Previous Study

4.1 Introduction

Through reading and searching, different related and relevant studies and articles to the topic are identified. This chapter presents a number of local, Arabic and international previous studies. In addition, commentary about previous studies is presented.

4.2 Arabic and Local Studies

A. (Skaik, 2014)

"The Relationship between Information Overload and Managers Decision Making Process at International NGOs in Gaza Strip"

The study aimed to show the influence of information overload on the decision making process. The researcher depends on descriptive analytical method to study the influence of information overload represented through three dimensions (email overload, information characteristics and information & communication technology). Moreover, the study was applied on INGOs that work in Gaza Strip. The researcher was used questionnaire as a data collection tool, and the study population was (106) who are all managers (Top and Middle levels Management) in INGOs. A census has been used for the target population. Because of the policy of some organizations regarding confidentiality and privacy of work environment, only (86) questionnaires were collected and all were retrieved and analyzed.

The most significant result of (Skaik, 2014) that are relevant to this research can be summarized as following:

There is a significant relationship of information overload with the managers' decision making process.

The study summarizes the most important recommendations such as:

a. The effects of information overload should not be neglected and to keep pace with the latest developments in the world of information technology and communications to facilitate overcome of information overload.

b. The organizations were advised to hire specialists in information management, and hiring staff on how to deal with information overload.

c. The study is recommended to understand the phenomenon of information overload that should be a part of managers' training and education programs especially for those who are identified as being at risk of experiencing overload.

B. (Abu Amra, 2013)

"Predicting Pro-Change and Anti-Change Behaviors: The Role of Perceived Organizational Justice and Organizational Identification in International Non-Governmental Organizations"

This study aims to predict the role of both organizational justice and organizational identification on the change behavior, i.e. pro-change and anti-change behaviors in international non-governmental organizations. This research surveyed the employees in UNRWA Gaza Field Office, with varied grades ranged from 7 to 20. A total of 230 questionnaires were distributed, and 200 were collected, with response rate of 87%. The main result of the research generally supported hypothesizes that both organizational justice and organizational identification have their roles in predicting a pro-change behavior and anti-change behavior.

The most significant findings of (Abu Amra, 2013) that are relevant to this research can be summarized as following:

a. Employees claim that there is no distributive justice existed in UNRWA, and almost most of them consider the problem in the performance assessment system and financial incentives distribution. This leads to predict the anti-change behavior in UNRWA Field Office.

b. Employees feel confused toward procedural justice and they feel it does not play an effective role in predicting change behavior. Employees focus primarily on the adequacy and fairness of the rewards actually received when assessing change behavior and intention to support change within an organization.

c. There exists an interactional justice which can be used to predict change behavior due to personal dealings and how to provide explanations to employees.

d. Organizational identification predicts the anti-change behavior.

e. Personal characteristics have no effect on predicting change behavior.

The study summarizes the most important recommendations such as:

a. Promoting and consolidating the organizational justice and organizational identification concepts at the employees.

b. Adopting a sound professional way in determining salaries and incentives, and improving organizational procedures and guidelines to be fair to all employees.

c. Creating a vision which brings together the beliefs, values and interests of the employees and to exhibit a trust in the employees to contribute to solving organizational problems, which in turn will build trust in management.

C. (Khalaf, 2010)

"The Role of Moral Values in Human Resource Development-The impact of Moral Action in Decision-Making"

The research aims to detect the impact of moral action in decision-making. The researcher deals with the hypothesis by exploring the impact of ethical values on the optimal decision making through study information and choosing the right decision among the available alternatives. However, the analytical descriptive manner and using questioner are used in order to reach the desired results. The research sample is 250 academic and the survey process.

The most significant findings of (Khalaf, 2010) that are relevant to this research can be summarized as following:

a. The result shows the effectiveness of a variable rate equity in capacity building and providing a rate equal opportunities when making decisions.

b. Decision- maker realizes the relation between social environment and civilizing systems.

c. The relation between economy and dealing with efficient decisions.

d. There are balance, discipline and an insistence to achieve the organization's goals.

e. The effectiveness of decision is related to achieve the intellectual and cultural added.

f. The weakness of the effectiveness of the adoption of the standard of right and wrong decision-making.

The study summarizes the most important recommendations such as:

a. Understanding the decision making and relative moral action. That means we couldn't consider the ethical action consistently or vice versa. Morality is one of the

absolute morality while the moral act of the relative particles are associated with situation.

b. Adoption of moral values as a reference to an intellectual decision maker. This reduces the potential of common mistakes in decision-making. For example, lack of awareness of the problem and failure to create and evaluate the alternatives because of the lack of a moral framework of values.

c. Adoption of moral values as a strategy to create a distinctive decision on the intellectual and practical levels.

D. (El-Shikhdeeb, 2008)

"The Role of Business Communication in Decision Making Process : Case Study – PALTEL"

This study aims at investigating the effect of business communication on decision-making process in the Palestinian Telecommunication Company (PalTel) by examining the role of Modern Communication Technologies (MCTs), business communication methods, and employee's communication skills on decision-making process. The research population consists of all PalTel's employees in the low level management, middle level management, and top level management (446 in number). A stratified random sample method according to managerial level was utilized. A total of 279 questionnaires were collected.

The most significant findings of (El-Shikhdeeb, 2008) that are relevant to this research can be summarized as following:

a. There is a significant correlation between MCTs and decision-making process.

b. MCTs found to create records of discussion, which leads to creating database to document team members' expectations and responsibilities.

c. There is a significant correlation between business communication methods and decision-making process.

d. There is a significant correlation between the personnel communication skills and decision-making process.

The study summarizes the most important recommendations such as:

a. Increasing the commitment of managers to the importance of communication. Managers should spend significant amount of their time talking with employees,

responding to questions, listening to their concerns, and conveying the company's vision to them.

b. Giving free access opportunity for all Field workers to use e-mail, Intranet, and Internet special work programs.

c. Management should make sure that the corporate environment allows executing the creative ideas generated by the employees.

d. Promoting the use of face-to-face communication media in addressing complicated situations. This method allows employees exchange information, get immediate feedback, and use nonverbal messages, which add extra emphasis to complicated points.

e. Developing employee's skills in preparing, reading and analyzing the work reports.

4.3 International Studies

E. (Smith, 2014)

"The Effectiveness of Teaching Ethics, and How Different Majors Perceive One Another's Ethics"

The study aims to examining the effectiveness of teaching ethics, and how different majors perceive one another's ethics especially to accounting and other College of Business majors at the University of South Florida. It examines what the most effective methods of teaching ethics are, and whether the current methods used by teachers at USF have the intended emphasis on the importance of ethics in business.

The researcher depends on survey methodology taken by students. The survey consisting of four sections was sent out to 2,863 students attending USF, requesting their response and there were 87 responses. The survey results demonstrate that, while students within the College of Business gave the generally same answers to questions on ethics as those outside of it, demonstrating in sections 2 and 3 of the survey either equal or greater ethical beliefs than those outside of the college of business, though only 61.9% remembered having a class where ethics was a major topic.

The most significant findings of (Smith, 2014) that are relevant to this research can be summarized as following:

Students who had ethics as a major topic were significantly more confident that they had received sufficient ethics education to assist them in the future, more focus on

ethics during their education may serve to help instill business students with greater confidence in their ability to withstand workforce pressures, which is especially important due to the relatively low ranking given to business majors by both students within the college of business and students outside of the college of business.

The study summarizes the most important recommendations such as:

The researcher recommended focusing more on ethics during education. It may serve to help instill business students with greater confidence in their ability to withstand workforce pressures.

F. (Sylvander, 2014)

"To measure what is ethically important in the decision making process for auditors as managers"

This article aims at showing a develops a multidimensional scale that measures to what extent different moral philosophical dimensions influence auditors' decision-making in their managerial role. An additional aim was to explore if auditors perceive differences in the ethical decision-making process as managers and as auditors. The scale was developed based on eight ethical dimensions from a priori theory. Then ,The scale was converted into a web based questionnaire as a data collection tool and sent to Swedish authorized auditors. Exploratory factor analysis (EFA) is used in order to test the scale since it is a suitable method for scale development and early stages of research.

The most significant findings of (Sylvander, 2014) that are relevant to this research can be summarized as following

a. The contexts and the social roles in which the decisions are made affect the moral grounds used as a basis in the decision-making process.

b. There is no pure two-dimensionality, ethical egoism, utilitarianism and virtue ethics seem to be more one-dimensional moral concepts in this specific context strongly connected to one of the two dimensions in each moral philosophical school. Ethical egoism consists only of economic egoism, since reputational egoism is rather connected to the duties of the auditing profession.

c. The sample of the study is limited to the Swedish auditing context, the scale needs to be tested in other geographical and cultural contexts.

The study summarizes the most important recommendations such as:

Duty for auditors needs to be explored by qualitative means to deepen the understanding of the concept .To determine whether or not the auditing context creates the wider concept of duty or if duty is more generally perceived as a wider concept by non-moral philosophers, as indicated by the pre-study, duty needs to be explored in other context as well.

G. (Panigyraki, 2013)

"The effects of applied business ethics on consumers' perceptions in the fast moving consumers' goods (FMCG) sector"

The study aimed to show the effects of applied business ethics to consumer perceptions, as well as the identification of possible research relationships among business ethics, brand equity and ultimately, consumer willingness to buy.

The study of (Panigyraki, 2013) used survey design as most appropriate methodological approach, the necessary research instruments and the corresponding scales of measurement. At last, the final execution of the research followed, including the analysis of the results relying on SPSS 2.0. The descriptive statistics of the convenience sample used (from a total of 283questionnaires 167 were used) were presented. The test of the hypotheses was conducted by using an Exploratory Factor Analysis and four Regressions for the hypotheses under consideration.

The most significant result of (Panigyraki, 2013) that are relevant to this research can be summarized as following:

a. Ethics affect brand equity in a positive way, which means that a consumer's loyalty, perceived quality, brand satisfaction and brand awareness are increasing when a company is acting ethically.

b. There are indications that business ethic do not affect consumer perceptions, since they are formed by aggregating multiple cues (financial 'competitors' offers, etc.) and eventually assessing a brand as a whole.

c. There are a strong positive relationship is shown between business ethics and brand equity.

The study summarizes the most important recommendations such as:

The researcher propose that consummation does not come from the pursue of satisfaction through materialism and profit maximization alone but also through ethical behavior and good judgment.

H. (Heungsik &Blenkinsopp, 2013)

"The impact of ethics programmes and ethical culture on misconduct in public service organizations"

The research aims to discuss the relationship between ethics programmes and ethical culture, and their impact on misconduct. A theoretical model which posits ethical culture to be a mediating variable in the relationship between ethics programmes and misconduct was tested using data from a national ethics survey of Korean public service organizations.

The most significant finding of (Heungsik &Blenkinsopp, 2013) that are relevant to this research can be summarized as following:

a. The relationship between ethics programmes and misconduct is fully mediated by ethical culture. Only two of the six elements of an ethics programme had a significant effect on misconduct before ethical culture was controlled for, and when ethical culture was controlled for, none of the elements had a significant impact on misconduct.

b. Ethics Programme appear to strengthen ethical culture, suggesting such programmes make an important contribution to reducing unethical behavior in organizations.

c. The role of ethics programmes in improving ethical behavior, suggesting resources should be deployed to those aspects of these programmes which serve to strengthen ethical culture.

The study summarizes the most important recommendations such as:

a. The researcher shows that the future research should examine the interaction of ethics programmes and ethical culture using longitudinal research designs, to obtain a better understanding of how programmes serve to strengthen ethical culture.

b. The clarification of the relationship between ethics programmes, ethical culture and misconduct, an important finding given the significant resources deployed by public service organizations to initiatives aimed at improving ethical behavior.

I. (Silanont, 2012)

"Business Ethics Perception of Thai Workforce: A Study of Age, Gender, Education, Management Experience and Ethics Training

The research aims to identify and report the factors of unethical behaviors in the Thai workforce. The research is designed and developed to determine correlation

between various factors (gender, age, education level, managerial experience, and ethic training experience) with PBES. It means (Perception Business Ethics Scores) which is a measuring unit in use for indication of behavior through asking a set of questions which have representation of complete circumstantial ethical situations. After the empirical data is gathered with a total of 236 surveys collected, the t-test method is performed to produce a set of comparisons between the means scores in each factor. The aim in data collection is towards Thai works with high proficient English skills, since the questionnaire distributed are in English.

The most significant findings of (Silanont, 2012) that are relevant to this research can be summarized as following:

a. The statistical analyzes concluded an indication of no correlation in terms of age, gender, education level, and managerial experience.

b. The PBES mean scores in those factors is shown in the statistical analysis results which are the indifference in the fore mention factors.

c. The unexpected result in finding no correlation between those factors can be attributed in sampling errors.

d. A significant correlation in mean score is found in ethics training. In other words, participants who have had ethics training at workplace have better PBES. And therefore, this finding is evidence for ethics training leading to ethical behavior in workplace.

The study summarizes the most important recommendations such as:

a. Making future research into a similar topic should collect data that can represent the population in its entirely, that is, collect data from every part of Thailand, not mainly from the population which have access to the internet .

b. Using a Thai translated version of the questionnaire to eliminate selection bias, since only the English questionnaire is used, the sample selection is persist because the sample chosen is confined within a small group of the population: fluent Thai English speakers.

J. (Wong et al, 2011)

"The Effects of Top Management Team Integrative Complexity and Decentralized Decision Making on Corporate Social Performance"

This paper examined the influence top management' team (TMT's) integrative complexity and decentralization of decision making on corporate social performance. It hypothesized that both factors increase TMT ability to gather information on, and attend to, stakeholder needs, thereby yielding higher corporate social performance. Moreover, the researcher attempts to show that decentralization moderates the relationship between integrative complexity and corporate social performance in such a way that the relationship is stronger under conditions of centralization.

Hypotheses are tested by using data collected from Q-sort methodology, which translates complex qualitative observations into quantitative metrics. we examined integrative complexity and decentralization in 61 Fortune 500 firms and found support for our predictions.

The most significant findings of (Wong et al, 2011) that are relevant to this research can be summarized as following:

a. The research showing important to how top management teams affect corporate social performance because these teams guide firms' strategic decision making process for corporate social performance initiatives.

b. Moreover, it is important consider socio cognitive factors that impact these teams' decision making (e.g., integrative complexity), as well as the broader decision-making context for TMTs (e.g. decentralization of decision making).

The study summarizes the most important recommendations such as:

The researcher recommends making more studies that support a critical step in understanding the underlying socio cognitive processes and social structures that influence TMTs' strategic decision making and corporate social performance.

K. (Sinha and Mishra, 2011)

"Factors Affecting Ethical Decision Making in Corporate Setting"

This paper discusses factors and issues that may affect the decision making of executives in organizations. These factors may different from may vary from individuals to individuals, organizations to organizations, and situation to situation. In addition, this paper does not focus on a specific factor rather than an attempt has been

made to focus on multiple factors that may affect the decision making of different executives in different corporate settings. These factors are social environment, government and legal Environment, professional environment, work environment, personal environment and individual attributes and values.

The most significant findings of (Sinha & Mishra , 2011) that are relevant to this research can be summarized as following:

There are different factors that affect the decision making in ether to be ethical or un ethical decision. This multiplicity of factors makes the actual assessment of ethical decision making in corporate setting complex. However these factors provide a framework within which the ethical decision making of the individual could be analyzed to get a fair idea.

The study summarizes the most important recommendations such as:

The impact of various factors vary and in all probability it can be concluded the dominant factor at the time of decision making would be biggest force in deciding the course of action or the decision of the individual in the corporate setting.

L. (Fuchs, 2011)

"The Impact of Manager and Top Management Identification on the Relationship between Perceived Organizational Justice and Change Oriented Behavior"

The study aims to better understand what predicts individuals" pro-change behavior (PCB) and anti-change behavior (ACB) during organizational renewal with respect to organizational justice perceptions, given its significance for change intervention success by identifying and empirically test two new foci of organizational identification, namely manager and top management identification. In addition to investigating how these two new identification affect the relationship between various types of organizational justice and change-oriented behavior. The study sample conducts 137 market research employees working in London-based headquarters of an international research company with operations in more than 50 countries. 52

The most significant findings of (Fuchs, 2011) that are relevant to this research can be summarized as following:

All types of justice predict PCB Interactional justice perceptions are negatively related to employees ACB. Neither manager nor TMID had a moderating effect on the relationship between organizational justice and PCB, but both moderated the relationship between distributive justice perceptions and ACB. Identification with top management moderated the relationship between procedural justice perceptions and ACB.

The study summarizes the most important recommendations such as:
A better understanding of how organizations and change agents can foster PCB. Organizational leaders should seek both some professional and personal credentials in order to tap into the positive self-concept element of identification and also adopt a leadership style during change which is associated with charismatic leadership behaviors.

M. (Zhang, 2009)
"Ethical Decision Making: An Exploratory Study of British and Chinese Manager Behaviour"

This study based on a triangulated cross-cultural comparative study of managers working for British multi-national corporations (MNCs) in China and the United Kingdom (UK). The research starts with a literature survey and semi-structured interviews with Chinese and British managers of British MNCs as data collection tool. Additionally, the study has investigated the reality experienced by the managers in their decision making when confronted by moral dilemmas. The researcher used questionnaire and semi- structured interviews and the study applied in Britain and China .

The most significant findings of (Zhang, 2009) that are relevant to this research can be summarized as following:

a. The research has shown us how the Chinese and British managers constructed their reality of managerial ethical decision-making through their own interpretation and understanding of the social environments that is associated with their work roles. Furthermore, managerial ethical decision-making is not just personal, but is dependent on the companies" requirements under the impact of social, cultural and economic environments.

b. Managers are not just the witnesses and contributors of any unethical business decisions, they are also victims when they are forced into making decisions with a guilt and silent conscience in business moral dilemmas. The reality interpreted by the managers shows that business rationale and economic values dominate managers' decisions regardless of their own conscience or their nationality the conscience which is quite easily lost in the harsh and tough business reality.

The study summarizes the most important recommendations such as:

a. The researcher hoped that his research will be just a start to further research, enabling people working in cross-cultural situations to gain valuable understanding of each other and add to their knowledge in conflicting situations.

b. Managers personal moral compromisation should not be the way forward and further study should take place in the footsteps of this research to ensure that managerial moral behaviour in decision-making is more understood by both practitioners and academics.

N. (Walter, 2009)

"A Study of the Relationships Between Ethical Decision Making, Leadership Styles, and Demographics in Pennsylvania Superintendents"

This study focused on the personal demographics and leadership styles of superintendents in an attempt to answer these and other questions. The researcher used the descriptive statistics to study the population.

Three part survey was mailed in February of 2008 to all public school superintendents in Pennsylvania. The first part of the survey consisted of 12 ethical dilemmas aligned to the Code of Ethics of the American Association of School Administrators. The second part consisted of the Multifactor Leadership Questionnaire which identified the leadership style of each superintendent as either laissez faire ، transformational, or transactional. The third part of the survey consisted of five questions about personal characteristics: age, gender, highest degree earned, amount of ethical training, and years of experience.

The most significant findings of (Walter, 2009) that are relevant to this research can be summarized as following:

a. Managers who experienced the dilemma made better ethical decisions than those who did not experience the dilemmas .

b. Women were more transformational than their male counterparts.

c. Transactional leaders had more ethical training than did transformational leaders.

The study summarizes the most important recommendations such as:

a. Ethics may be the single most important area for present and future superintendents. Code of ethics would be relevant, practicable, and recognizable. Updates of the code would be done regularly to reflect the changing dilemmas in education.

b. Superintendents would play a key role in this regard by providing input. By heightening the awareness of ethics, by making superintendents more conscious of the importance of their decisions, and by improving the involvement of superintendents, ethical decision making should improve.

O. (Keller et al, 2007)

"Do gender, educational level, religiosity, and work experience affect the ethical decision-making of U.S. accountants"

This study aims to answer an important questions is the factors affect the ethical choice made by accountant. The study attempts to do two things. First, the study provides a short review of contemporary ethical models, including the hermeneutical model. Second, the study examines factors affecting a person's ethical perspectives. Understanding the factors which shape the ethical standards of future accountants will help educational institutions develop appropriate ethics curriculum and help firms develop appropriate ethics training for their employees. Failure to bring appropriate ethical standards to the workplace will most assuredly hamper the profession's time-honored commitment to serve the public interest.

The most significant findings of (Keller et al, 2007) that are relevant to this research can be summarized as following:

There are differences in individual ethical standards based on gender, college level (graduate versus undergraduate), religiosity, and work experience.

The study summarizes the most important recommendations such as:

Accounting plays a key role in the social and economic progress of a nation. Ethical standards are a hallmark of the accounting profession. Therefore, understanding the implications of these factors on different population and different variables enhancing the finding of this research.

P. (Hopkins, 2008)

"Ethical Consistency in Managerial Decisions"

This study discussed whether the ethical consistency of managerial decisions is situation dependent. That is, are the decisions managers make ethically consistent when they are faced with different ethical situations.

The total sample for this study consisted of 56 first-level and mid-level managers enrolled in the distance MBA program, the evening MBA program, or the executive MBA program of a large public university. Thus, the managers were selected from a convenient sample rather than from a random sample. Surveys were mailed to the combined class of 300 practicing managers. However, only 56 of the surveys were returned, for a response rate of 18.7%.Of the 56 responding managers, 30 were male (19 first-level managers and 11 mid-level managers) and 20 were female (17 first-level managers and 3 midlevel managers). The average age for the male managers was 37.64, and the average age for the female managers was 29.65.

The most significant findings of (Hopkins, 2008) that are relevant to this research can be summarized as following:

a. Whether the decisions managers make are ethical or unethical depends on their perception of the moral intensity of the situation. The researcher argue that at least one of the moral intensity characteristics come into play when managers make decisions about situations with ethical implications, suggesting that managers may not be ethically consistent in the decisions they make across various business situations.

b. The results of the inter scale comparisons indicate that the female managers in study's sample were not consistent in their ethical decision making across the three ethics-related situations. Specifically, their decisions were inconsistent with regards to discrimination.

c. There are indications that inconsistencies in the female managers' responses to individual items comprising the discrimination scale.

The study summarizes the most important recommendations such as:

a. It is important to have reasonable assurance that managers will act in accordance with certain ethical standards across a wide range of circumstances. Because, managers will inevitably encounter different ethical situations that will require

decisions to be made. An organization's reputation and strategic success often hinges on the decisions made by its managers when faced with such situations.

b. The researcher hope will provide organizations with some insights into what directions they might take and strategies they might formulate to promote consistency in the decisions made by their managers that have ethical implications.

4.4 Comment on the Previous Studies

The study aims to clarify the implications of ethical consideration on decision making process. There is a little number of Arabic studies that related directly to the research topic. Most of these studies took place in foreign countries, also there is no academic study dedicated in Palestine. Some of the previous studies tried to explore and determine the ethical consideration that affect on decision making process. This study involves different variables and related topics that can be set under the umbrella of ethical consideration, decision making process and International NGOs.

The study shows some of Arabic and international studies that have examined related topics.

a. Previous studies conducted on different types of organizations including international non- governmental organizations,(Abu Amra, 2013), (Skaik, 2014). Also, public service organizations (Heungsik &Blenkinsopp, 2013). These studies conducted on different countries with different societies, environments and cultures; such as, Britain, China (Zhang, 2009) and Pennsylvania (Walter, 2009) in the period between 2006 - 2014 and this leaded to different results as each field has its own views.

b. The research population of the previous studies are local, regional and the most are international. It was also focused on managers' decision (Zhang,2009),auditors(Sylvander,2014),academic(Heungsik&Blenkinsopp, 2013) and employees (Abu Amra, 2013).

c. Some studies are discussed various variables,(age, gender, culture, and education) which are related to this study. For example, (Heungsik, 2013), (Silanont,2012) and (Keller et al, 2007) are discussing the effect of these variables on decision on making process. Rare of these studies discuss directly the impact of ethical consideration on the decision making process.

d. One of the most important previous studies, (Heungsik, 2013), which concluded that ethics progamme has an important role in improving ethical behavior and in the same time ethical decision. As well as, (Silanont, 2012) which concluded that a significant correlation in mean score is found in ethics training. In other words, participants who have had ethics training at workplace have better score. This is an evidence that ethics training leading to an ethical behavior in workplace.

e. (Silanont, 2012), (Sinha&Mishra, 2011), (Khalaf, 2010) and (Zhang, 2009) are the nearest studies that discuss most variables and find out the relations between ethical consideration and decision making process.

f. Most researchers depend on varied types of methodology tools in order to testing variables, some of them applied the analytical descriptive method. Wong et al (2011), applied Q-sort method which translates complex qualitative observations into quantitative metrics. Moreover, Silanont (2012), applied survey method in order to determining the relation between age, gender …etc PBES (Perception Business Ethics Scores). In addition to, (Sylvander, 2014) used EFA, while (Panigyraki, 2013) and (Khalaf, 2010) used SPSS

g. However, the relationship between ethical consideration and decision making process has not been fully investigated in Palestinian and the Arabic universities.

The research population was focused only on managers who work in the International Non- Governmental organizations in the Gaza-Strip in Palestine, and studied the implications of ethical consideration on the top and middle levels management, who are decision makers. This research differs from other previous studies, it will open the windows to discover the importance of applying ethical decision in nonprofit organization for more justice, integrity and fundraising. Also, managers are human beings so, they faced un ethical issues. Making balance between the self interest and other environmental factors are the core value of the research. However, the problem of identifying ethical consideration has not been fully investigated in Palestine and the Arabic World. In conclusion, it is obviously seen that the majority of the previous literature mentioned in this research ensure the increasing the importance of presenting more efforts in studying the problem of ethical decision making. Also, the research is used the effective implication from the previous studies by using the appropriate tools to analyzing data and presenting different factors with different society that enhancing the impact of ethical consideration on decision making process.

Chapter 5
Research Methodology

5.1 Introduction

5.2 Research Design

5.3 Research Population and sample

5.4 Questionnaire content

5.5 Pilot Study

5.6 Evaluation of the Research

5.1 Introduction

This chapter describes the methodology that used in this research. The adopted methodology to accomplish this study uses the following techniques: the information about the research design, research population, questionnaire design, statistical data analysis, content validity and pilot study.

5.2 Research Design

The first phase of the research thesis proposal included identifying and defining the problems and establishment objective of the study and development research plan.

The second phase of the research included a summary of the comprehensive literature review. Literatures on claim management was reviewed.

The third phase of the research included a field survey which was conducted with " The impact of ethical consideration on decision making process at international NGOS in Gaza Strip "

The fourth phase of the research focused on the modification of the questionnaire design, through distributing the questionnaire to pilot study, The purpose of the pilot study was to test and prove that the questionnaire questions are clear to be answered in a way that help to achieve the target of the study. The questionnaire was modified based on the results of the pilot study.

The fifth phase of the research focused on distributing questionnaire. This questionnaire was used to collect the required data in order to achieve the research objective.

The sixth phase of the research was data analysis and discussion. Statistical Package for the Social Sciences, (SPSS) was used to perform the required analysis. The final phase includes the conclusions and recommendations.

In order to distribute the questionnaire, the researcher distribute the questionnaire between some of the INGOs in Gaza Strip. For example, UNDP, Mercy Corps, IHH, CHF, UNRWA, NPA, CRS, MSF, NRC, World Vision, Oxfam, SOS, IR (Britain), IR (France), and AL Fakhora. One hundred and sixteen questionnaires were distributed to the top and middle who work in the INGOs while eighty six questionnaires are received. Some of the population apologized to fill the questionnaire.

Also, the researcher tried to distribute some questionnaire by email but no responses and some INGOs in Gaza Strip are closed.
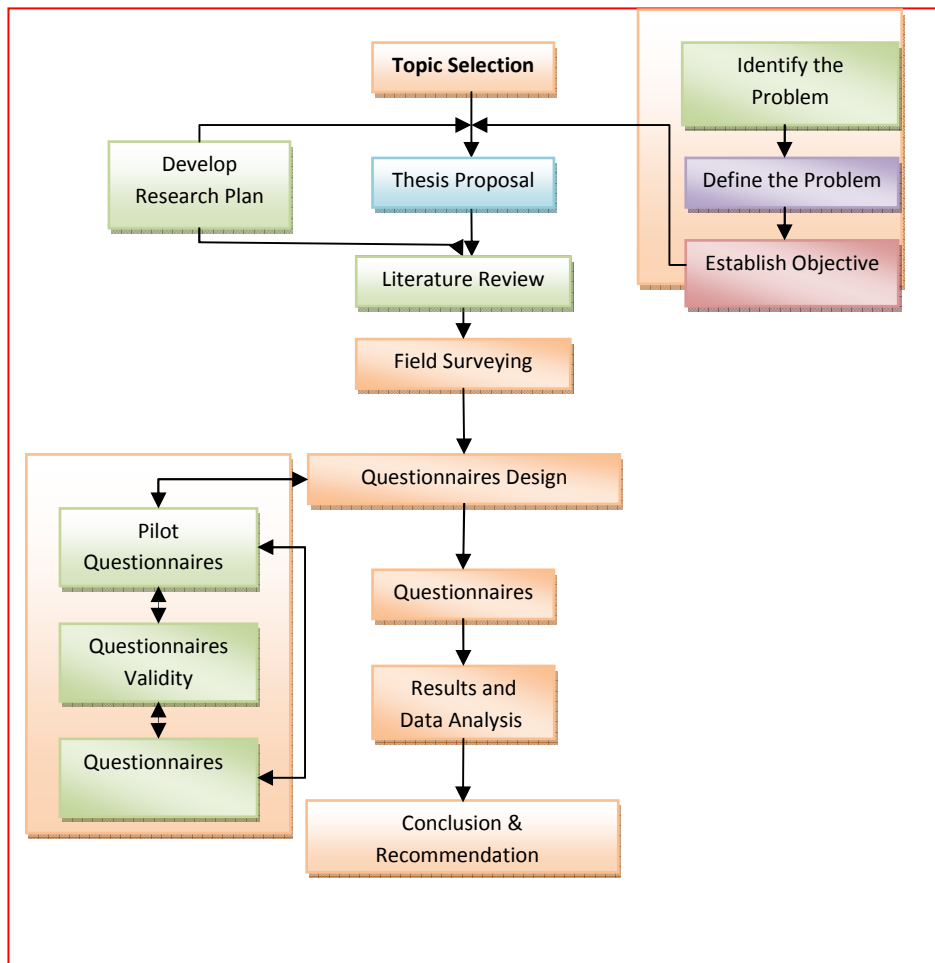
Figure No. (3) illustrates the methodology flow chart.

objectives, Source: (Al Sheikh Eid, 2011).

5.2.1 Data Collection Methodology :

In order to collect the needed data for this research, the secondary resources are used in collecting data such as books, journals, statistics and web pages, in addition to preliminary resources that not available in secondary resources through distributing questionnaires on study population in order to get their opinions about The impact of ethical consideration on decision making process at international NGOS in Gaza Strip".

Research methodology depend on the analysis of data on the use of descriptive analysis, which depends on the poll and use the main program (SPSS).

54

5.3 Research population and sample

The population of the study is the top and middle managers working in INGOs at Gaza Strip. According to the Palestinian Ministry of Interior, 2015 the total number of the registered international non- governmental organizations in the Gaza is 58 organizations. A total of 116 questionnaires were distributed, and 86 questionnaires were collected with a percentage 74.1%.

5.4 Questionnaire content

The questionnaire was provided with a covering letter explaining the purpose of the study, the way of responding, the aim of the research and the security of the information in order to encourage a high response. The questionnaire included multiple choice question: which used widely in the questionnaire, The variety in these questions aims first to meet the research objectives, and to collect all the necessary data that can support the discussion, results and recommendations in the research.

The sections in the questionnaire is verified the objectives in this research related to The implications of ethical consideration on decision making process at international NGOs in Gaza Strip as the following:

Section one: Personal information include 8 questions

Section two : Ethical Considerations consist from four fields as follows:

a. The first field: Social Environment include 10 questions

b. The Second field: Legal Environment include 7 questions

c. Third field: Work Environment include 9 questions

d. Fourth field: Personal Environment include 9 questions

Section Three: Decision Making Process include 20 questions

The respondent can answer the questionnaire item follows lekart scale by assigning it with a number from 1 to 5 indicating his/her acceptance degree of this item, where (5) represents the highest acceptance degree about an item and (1) represents the lowest acceptance degree about it as illustrated in table No.(1) .

Table No.(1) lekart scale

Level	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
Scale	1	2	3	4	5
Weight mean	20%-36%	36%-52%	52%-68%	68%-84%	84%-100%

5.5 Pilot Study

A pilot study for the questionnaire was conducted before collecting the results of the sample. It provides a trial run for the questionnaire, which involves testing the wordings of question, identifying ambiguous questions, testing the techniques that used to collect data, and measuring the effectiveness of standard invitation to respondents .

5.6 Evaluation of the Research

5.6.1 Validity of the Research

The validity of an instrument is defined as a determination of the extent to which the instrument actually reflects the abstract construct being examined. "Validity refers to the degree to which an instrument measures what it is supposed to be measuring". High validity is the absence of systematic errors in the measuring instrument. When an instrument is valid; it truly reflects the concept it is supposed to measure. Achieving good validity required the care in the research design and sample selection . The amended questionnaire was by the supervisor and three expertise in the tendering and bidding environments to evaluate the procedure of questions and the method of analyzing the results. The expertise agreed that the questionnaire was valid and suitable enough to measure the purpose that the questionnaire designed for.

5.6.2 Content Validity of the Questionnaire

Content validity test was conducted by consulting two groups of experts. The first was requested to evaluate and identify whether the questions agreed with the scope of the items and the extent to which these items reflect the concept of the research problem. The other was requested to evaluate that the instrument used is valid statistically and that the questionnaire was designed well enough to provide relations and tests between variables. The two groups of experts did agree that the questionnaire was valid and suitable enough to measure the concept of interest with some amendments.

5.6.2.1 Statistical Validity of the Questionnaire

To insure the validity of the questionnaire, two statistical tests should be applied. The first test is Criterion-related validity test (Pearson test) which measure the correlation coefficient between each item in the field and the whole field. The second test is structure validity test (Pearson test) that used to test the validity of the questionnaire structure by testing the validity of each field and the validity of the whole questionnaire. It measures the correlation coefficient between one filed and all the fields of the questionnaire that have the same level of similar scale.

5.6.2.2 Criterion Related Validity

internal consistency of the questionnaire is measured by a scouting sample, which consisted of 30 questionnaires through measuring the correlation coefficients between each paragraph in one field and the whole field.

5.6.2.3 Internal consistency:

Internal consistency of the questionnaire is measured by a scouting sample, which consisted of thirty questionnaires, through measuring the correlation coefficients between each question in one field and the whole filed. Table's No. (2-4) below shows the correlation coefficient and p-value for each field items. As show in the table the p-Values are less than 0.05 or 0.01,so the correlation coefficients of this field are significant at $\alpha = 0.01$ or $\alpha = 0.05$, so it can be said that the paragraphs of this field are consistent and valid to be measure what it was set for.

Table No.(2) The correlation coefficient between each question in the field and the whole field (The first field: Social Environment)

No.	Question	Pearson coefficient	p-value
1	Integrity and honesty come on the top of the ethical principles	0.502	0.005
2	Sincerity is the most important principles at work.	0.457	0.011
3	Decision is influenced by economic and social factors	0.442	0.014
4	Ethical decision is influenced by egoism	0.446	0.013
5	Ethical decision is influenced by predilection	0.493	0.006
6	Ethical decision is related to cultural and educational level of its maker	0.597	0.000
7	The ethical decision is discussed at meetings	0.681	0.000
8	Ethical behavior effects on applying decisions	0.433	0.017

No.	Question	Pearson coefficient	p-value
9	Care of cultural and social activities consider as influential factor on moral decisions	0.372	0.043
10	Decision- maker realizes the relation between social environment and civilizing systems.	0.482	0.007

Table No. (3) The correlation coefficient between each question in the field and the whole field (The second field: : Legal Environment)

No.	Question	Pearson coefficient	p-value
1	Managers take over their decisions in dilemma	0.619	0.000
2	Legal systems care the moral values	0.588	0.001
3	Managers have the right to use the moral justification for breaking the law	0.532	0.002
4	Managers must follow law spirit	0.496	0.005
5	As manager in the organization I have the opportunity to participate in counseling or put some moral criteria, and that will be a measure for the taken decisions	0.756	0.000
6	When dilemma occurs ethics overcome law.	0.516	0.004
7	In the case of exposing for ethical dilemma it forwards to management committee investigation	0.557	0.001

Table No. (4) The correlation coefficient between each question in the field and the whole field (The third field: corporate Environment)

No.	Question	Pearson coefficient	p-value
1	There are balance, discipline and an insistence to achieve the organization's goals	0.628	0.000
2	the standard of right and wrong adopted on decision making	0.570	0.001
3	Making training courses on ethical and management decisions	0.446	0.014
4	There is empowerment and freedom in choosing one of the alternatives	0.493	0.006
5	Leadership promotes ethical activities at work.	0.667	0.000
6	Culture organization promotes ethical practices	0.618	0.000
7	There is competent authority to follow up the code of ethics	0.618	0.000
8	There is an external observer controlling the organizational decisions	0.424	0.020
9	The organization rejects unethical decisions in transactions or important processes even if they achieved important goals	0.417	0.022

Table No. (5) The correlation coefficient between each question in the field and the whole field (The fourth field: Personal Environment)

No.	Question	Pearson coefficient	p-value
1	Humanitarian practices contributes in decision making process	0.714	0.000
2	Top management contributes improve the ethical behavior at work	0.712	0.000
3	Managers tend to look at their ethical standards as the best	0.765	0.000
4	Manager makes decision which achieves an cultural and intellectual addition.	0.568	0.001
5	Bibery and fraud affect on ethical decision level	0.393	0.032
6	Full confidentiality firstly in leadership secondly in employees	0.778	0.000
7	Gender of decision –maker affects on ethical work	0.852	0.000
8	Decision making process is affected by scientific rationality considerations more than emotional considerations	0.706	0.000
9	The age of decision maker affects on his flexibility in the style of decision making	0.448	0.014

Table No. (6) The correlation coefficient between each question in the field and the whole field (Section Three: Decision Making Process)

No.	Question	Pearson coefficient	p-value
1	Decision –maker has the ability to identify problems that surround the organization	0.815	0.000
2	Decision- maker gathers the necessary information before decision making	0.502	0.005
3	Decision –maker faces some difficulties in take effective management decisions	0.457	0.011
4	Putting possible alternatives before decision making	0.442	0.014
5	Determining the criteria that will be used to select and evaluate the alternatives in a scientific manner	0.446	0.013
6	Starting in applying decisions according to determined plan	0.417	0.022
7	Ensuring that the aimed problem is solved effectively	0.393	0.032
8	Exchanging views in putting the best possible alternatives for decision	0.619	0.000
9	Viewing previous experiences before decision making	0.532	0.002
10	Decision –maker has the ability on making decision at the appropriate time	0.433	0.017
11	There is flexibility in modifying the decision or canceling it if needed	0.372	0.043
12	There is correlation between the taken decisions and the organization goals	0.597	0.000

No.	Question	Pearson coefficient	p-value
13	Decision- maker based on rational justifications	0.482	0.007
14	The adoption of the principles of consulting on any decision	0.496	0.005
15	The decision is made as not to conflict with the regulations	0.628	0.000
16	Organization use the appropriate means of communication to announce the decision	0.588	0.001
17	Monitoring and verification of the implementation process according to the determined plan	0.446	0.014
18	The decision is modified if the feedback was negative	0.756	0.000
19	The organization study the effects of the decision making	0.570	0.001
20	Decision –maker realizes that there is difference between legal and ethical behavior	0.557	0.001

5.6.2.4 Structure Validity of the Questionnaire

Structure validity is the second statistical test that used to test the validity of the questionnaire structure by testing the validity of each field and the validity of the whole questionnaire. It measures the correlation coefficient between one filed and all the fields of the questionnaire that have the same level of liker scale.

As shown in table No. (7), the significance values are less than 0.01, so the correlation coefficients of all the fields are significant at $\alpha = 0.01$, so it can be said that the fields are valid to be measured what it was set for to achieve the main aim of the study

Table No. (7) Structure Validity of the Questionnaire

No.	Section	Pearson **correlation coefficient**	p-value
1	Section Tow: Ethical Considerations	0.792	0.000
2	Section Three: Decision Making Process	0.863	0.000

5.6.3 Reliability of the Research

Reliability of an instrument is the degree of consistency with which it measures the attribute it is supposed to be measuring . The test is repeated to the same sample of people on two occasions and then compares the scores obtained by computing a reliability coefficient. For the most purposes reliability coefficient above 0.70 are considered satisfactory. Period of two weeks to a month is recommended between two tests Due to complicated conditions that the consumer is facing at the time being, it was too difficult to ask them to responds to our questionnaire twice within short period. The statistician's explained that, overcoming the distribution of the questionnaire twice to

measure the reliability can be achieved by using Kronpakh Alpha coefficient and Half Split Method through the SPSS software.

5.6.3.1 Tests of Normality

1-sample K-S test will be used to identify if the data follow normal distribution or not, this test is considered necessary in case testing hypotheses as most parametric Test stipulate data to be normality distributed and this test used when the size of the sample are greater than or equal 50. Results test as shown in table (8), clarifies that the calculated p-value is greater than the significant level which is equal 0.05 (p-value. > 0.05), this in turn denotes that data follows normal distribution, and so parametric Tests must be used.

Table No. (8) 1-sample K-S

No.	Section	Statistic test	P-value
1	Section Tow: Ethical Considerations	0.775	0.586
2	Section Three: Decision Making Process	0.632	0.820
3	All items	0.773	0.588

5.6.3.2 Half Split Method

This method depends on finding Pearson correlation coefficient between the means of odd rank questions and even rank questions of each field of the questionnaire. Then, correcting the Pearson correlation coefficients can be done by using Spearman Brown correlation coefficient of correction. The corrected correlation coefficient (consistency coefficient) is computed according to the following equation :

Consistency coefficient = 2r/(r+1), where r is the Pearson correlation coefficient. The normal range of corrected correlation coefficient 2r/(r+1) is between 0.0 and + 1.0 As shown in Table No.(9), and the general reliability for all items equal 0.8475, and the significant (α) is less than 0.05 so all the corrected correlation coefficients are significance at α = 0.05. It can be said that according to the Half Split method, the dispute causes group are reliable.

Table No. (9) Split-Half Coefficient method

No.	Section	person-correlation	Spearman-Brown Coefficient	Sig. (2-(Tailed
1	Section Tow: Ethical Considerations	0.7115	0.8314	0.0000
2	Section Three: Decision Making Process	0.8165	0.8990	0.000
3	All items	0.7354	0.8475	0.0000

5.6.3.3 Cronbach's Coefficient Alpha

This method is used to measure the reliability of the questionnaire between each field and the mean of the whole fields of the questionnaire. The normal range of Cronbach's coefficient alpha value between 0.0 and + 1.0, and the higher values reflects a higher degree of internal consistency. As shown in Table No. (10) the Cronbach's coefficient alpha was calculated. The general reliability for all items equal 0.8721. This range is considered high; the result ensures the reliability of the questionnaire.

Table No. (10) for Reliability Cronbach's Alpha

No.	Section	Cronbach's Alpha
1	Section Tow: Ethical Considerations	0.8475
2	Section Three: Decision Making Process	0.8924
3	All items	0.8721

5.6.3.4 Statistical Manipulation:

To achieve the research goal, researcher used the statistical package for the Social Science (SPSS) for Manipulating and analyzing the data.

5.6.3.5 Statistical methods are as follows:

a. Frequencies and Percentile

b. Alpha- Cronbach Test for measuring reliability of the items of the questionnaires

c. Person correlation coefficients for measuring validity of the items of the questionnaires.

d. Spearman –Brown Coefficient

e. One sample t test

f. multiple linear regression

Chapter 6
Data Analysis and Discussion

6.1 Introduction

6.2 Demographic Data

6.3 Statistical Analysis for Each Dimension of the Questionnaire

6.4 Discussion and hypotheses test

6.1 Introduction

The research was designed to respond to the study objectives and to test the hypotheses stated in chapter one. This chapter presents the demographic data, the discussion and interpretation of the data collected by the questionnaire and the hypotheses testing. The findings that respond to these objectives were discussed and compared to the findings in the previous studies.

6.2 Demographic Data

Personal and job details:

A. Gender

Table No.(11) show that   66.3% from the sample are " Male " , and 33.7% from the sample are " female   " .

Table No.(11) Gender

Gender	Frequency	Percentages
Male	57	66.3
Female	29	33.7
Total	86	100.0
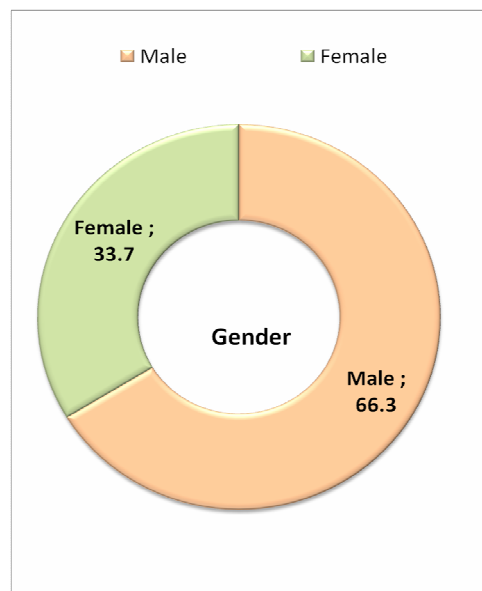
Figure (4)- Population distribution according to gender

According to the researcher these differences are due to the most of work chances are for males. Also, the women work fields are limited and the society culture is an essential reason in decreasing the women contribution in work.

B. Age

Table No.(12) show that 9.3 % from the sample age are " Less than 30 years " , and 53.5 % from the sample age are " 30-less than 45 years " , and 31.4% from the sample age are " 45-less than 55 years " , and 5.8% from the sample age are " Above 55 years " .

Table No.(12) Age

Age	Frequency	Percentages
Less than 30 years	8	9.3
30-less than 45 years	46	53.5
45-less than 55 years	27	31.4
Above 55 years	5	5.8
Total	86	100.0
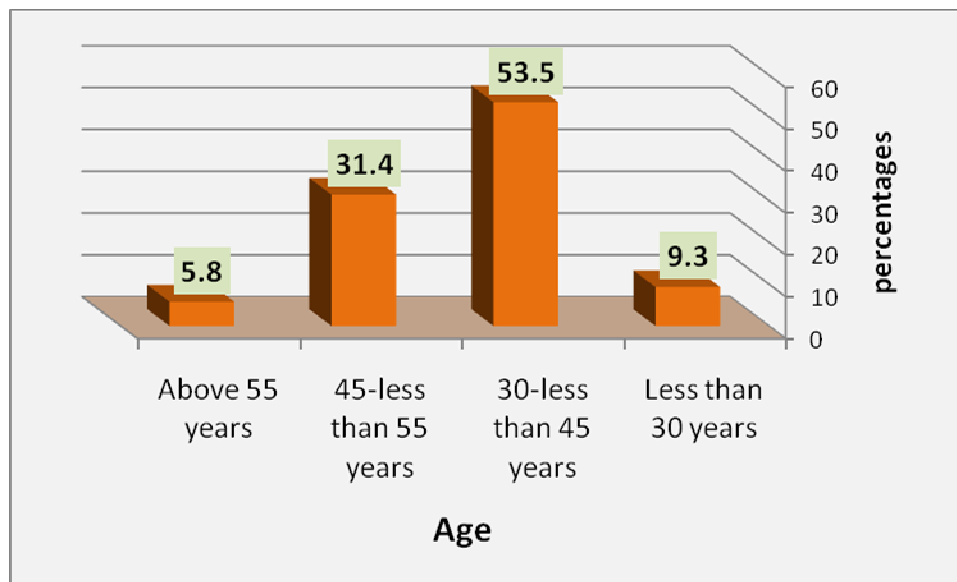
Figure (5)- Population distribution according to age

C. Education Level

       Table No.(13) show that 1.2% from the sample of education level are "Diploma or less", and 51.2% from the sample of education level are "Bachelors", and 43.0% from the sample of education level are "Master", and 4.7% from the sample of education level are "PH. D".

Table No.(13) Education Level

Education Level	Frequency	Percentages
Diploma or less	1	1.2
Bachelors	44	51.2
Master	37	43.0
PH. D	4	4.7
Total	86	100.0
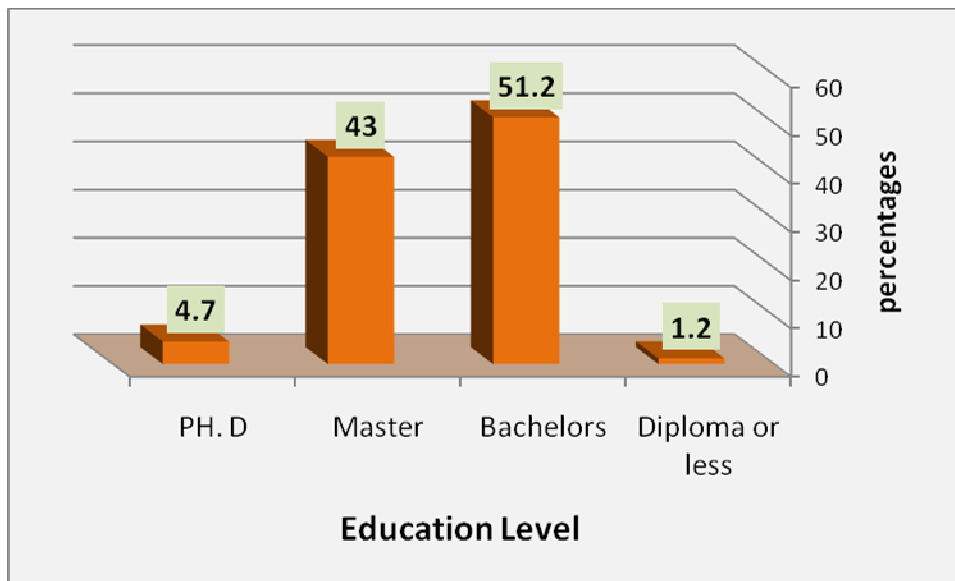
Figure (6)- Population distribution according to education level

       This analysis indicates that the majority of the managers who work in the INGOs in Gaza Strip have Bachelor degree and nearly the remaining have Master degree, which means it is rarely to find a manager who has just Diploma because of the job qualifications and requirements.

D. Experiences

       Table No.(14) show that 2.3% from the sample of experiences are " Less than 2 years " , and 29.1 % from the sample of experiences are " 2-less than 7 years " , and 30.2% from the sample of experiences are " 7-less than 12 years " , and 38.4 % from the sample of experiences are " Above 12 years " .

Table No.(14) Experiences

Seniority: Experiences	Frequency	Percentages
Less than 2 years	2	2.3
2-less than 7 years	25	29.1
7-less than 12 years	26	30.2
Above 12 years	33	38.4
Total	86	100.0
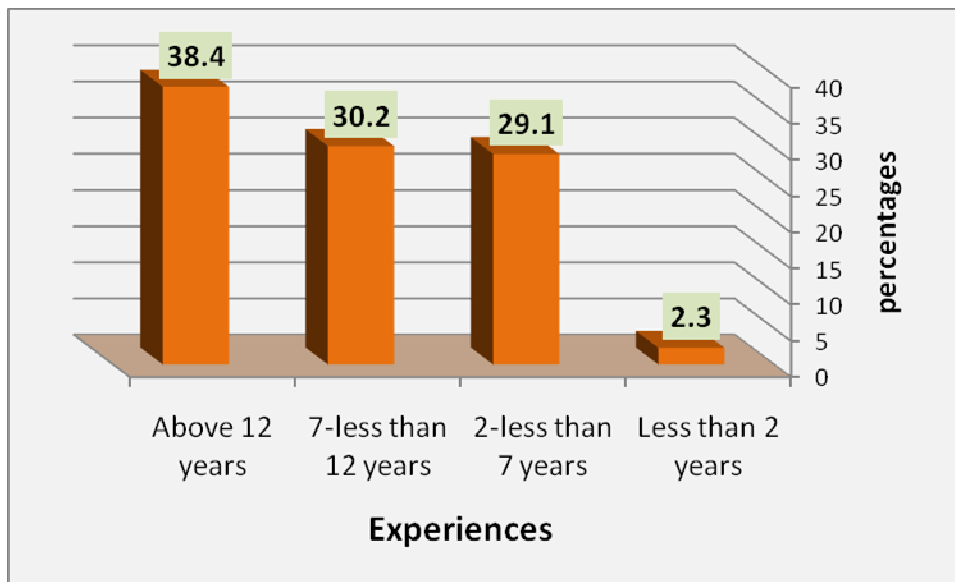
Figure (7)- Population distribution according to experiences

The analysis indicates that most of the managers worked above 12 years which means the work stability for managers in INGO, this could be regarded to the nature of the INGOs as they are composed of limited projects and programs with limited budgets and some of this projects are permanent. This is make the manager more skilled and effective.

E. Managerial Level

Table No.(15) show that   25.6% from the sample has a managerial Level " Project Manager " , and 48.8 % from the sample has a managerial Level " Institute Manager " , and 15.1% from the sample has a managerial Level " Programs Manager " , and   10.5% from the sample has a managerial Level " Institute Manager ".

Table No.(15) Managerial Level

Managerial Level	Frequency	Percentages
Project Manager	22	25.6
Institute Manager	42	48.8
Programs Manager	13	15.1
Institute Manager	9	10.5
Total	86	100.0
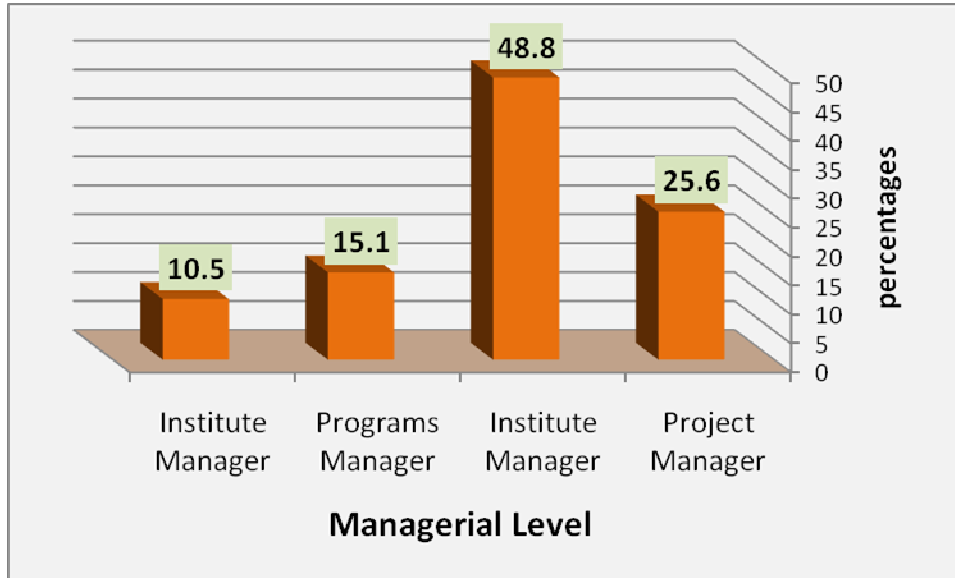
Figure (8)- Population distribution according to managerial level

F. Marital Status

Table No.(16) show that   15.1% from the sample are " Single " , and 80.2% from the sample are "Married", and 4.7% from the sample are " Divorced".

Table No.(16) Marital Status

Marital Status	Frequency	Percentages
Single	13	15.1
Married	69	80.2
Divorced	4	4.7
Widow	0	0.0
Total	86	100.0
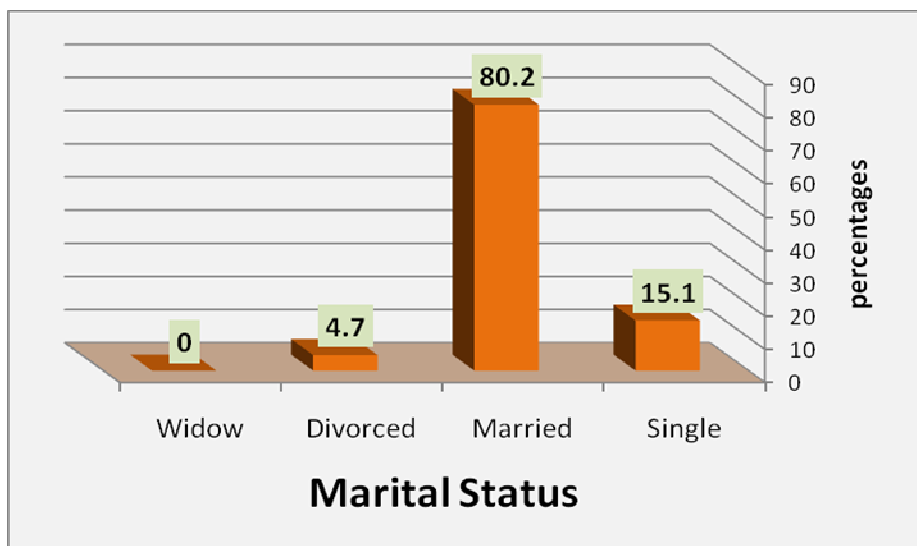
Figure (9)- Population distribution according to marital status

G. The Institute has Legal/Consultant Department

Table No.(17) show that 94.2% from the Institutions has Legal/Consultant Department but 5.8% from the Institutions has not Legal/Consultant Department.

Table No.(17) The Institute has Legal/Consultant Department

The Institute has Legal/Consultant Department	Frequency	Percentages
Yes	81	94.2
No	5	5.8
Total	**86**	**100.0**

Figure (10)- Population distribution according to the institute has legal\consultant department

This analysis indicates that most of the INGOs have a consultant department. This confirms that the issues or immoral decisions are discussed and referred to the consultant department. Some the INGOs refused to give me more information about this department and they said " municipality and confidential work".

H.The institute has a written code of ethics

Table No.(18) show that   84.9% from the from the Institutions has a written code of ethic but 15.4% from the from the Institutions has not a written code of ethic.

Table No.(18) The institute has a written code of ethics

The institute has a written code of ethics	Frequency	Percentages
Yes	73	84.9
No	13	15.1
Total	**86**	**100.0**
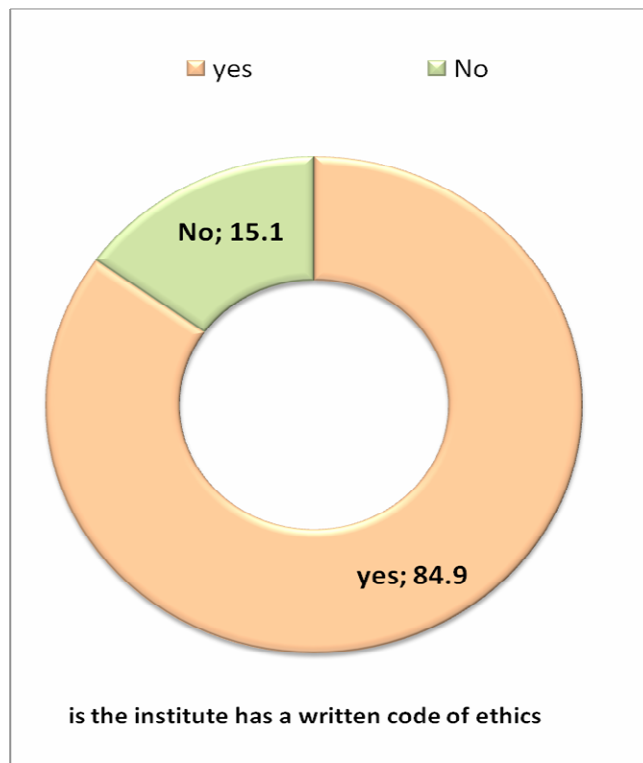
Figure (11)- Population distribution according to the institute has written code of ethics

This analysis indicates that most of the INGOs have a written code of ethics. This confirms that the employees and managers are aware of the ethical values and laws of the organization. Some the INGOs refused to quote some code of ethics.

6.3 Statistical Analysis For Each Dimension of the Questionnaire

6.3.1 Ethical Considerations

A. Social Environment

One sample t test is used for the opinion of the respondent about Social Environment and the results shown in Table No. (19):

Table No. (19) Social Environment

No.	Items	Mean	standard deviation	Weight mean	t-value	P-value
1	Integrity and honesty come on the top of the ethical principles	4.76	0.631	95.12	25.794	0.000
2	Sincerity is the most important principles at work.	4.57	0.695	91.40	20.940	0.000
3	Decision is influenced by economic and social factors	4.12	0.846	82.33	12.236	0.000
4	Ethical decision is influenced by egoism	3.19	1.342	63.72	1.286	0.202
5	Ethical decision is influenced by predilection	3.53	1.205	70.70	4.117	0.000
6	Ethical decision is related to cultural and educational level of its maker	3.97	0.900	79.30	9.941	0.000
7	The ethical decision is discussed at meetings	3.70	0.995	73.95	6.503	0.000
8	Ethical behavior affects on applying decisions	4.02	0.735	80.47	12.906	0.000
9	Care of cultural and social activities consider as influential factor on moral decisions	3.91	0.978	78.14	8.603	0.000
10	Decision- maker realizes the relation between social environment and civilizing systems.	3.95	0.734	79.07	12.044	0.000
	All items	3.97	0.519	79.42	17.341	0.000

Critical value of t at df "85" and significance level 0.05 equal 1.99

The highest two items according to the weight mean as follows:

a. In item No. (1) the weight mean equal " 95.12%" and p-value equal " 0.000" which is less than 0.05, that means (Integrity and honesty come on the top of the ethical principles).

71

b. In item No. (2) the weight mean equal   " 91.40%" and p-value equal " 0.000" which is less than 0.05, that means (Sincerity is the most important principles at work).

and the lowest two items according to the weight mean as follows:

a. In item No. (5) the weight mean equal   " 70.70%" and p-value equal " 0.000" which is less than 0.05, that means (Ethical decision is influenced by predilection).

b. In item No. (4) the weight mean equal   " 63.72%" and p-value equal " 0.202" which is greater than 0.05, that means (Ethical decision is influenced by egoism moderately).

For general the results for all items of the field show that the average mean equal   3.97and the weight mean equal   79.42% which is greater than " 60%" and the value of t test equal   17.341 which is greater than the critical value which is equal 1.99 and the p- value equal 0.000 which is less than 0.05, that means Ethical decision is influenced by egoism , economic , predilection and social factors and Decision- maker realizes the relation between social environment and civilizing systems at significance level α = 0.05

This finding is consistent with the study of (Khalaf, 2010), which indicates that there is a relation between economy and dealing with efficient decisions. Moreover, it is consistent with the study of (Wong et al, 2011) which indicates that socio cognitive factors have a direct impact on teams' decision making process. Also, the findings of (Wong et al, 2011), (Sinha and Mishra, 2011) and (Zhang, 2009) are proved social environment affect the decision making in either to be ethical or un ethical decision.

B. Legal Environment

One sample t test is used for   the opinion of the respondent   about Legal Environment and the results shown in Table No. (20):

Table No. (20) Legal Environment

No.	Items	Mean	standard deviation	Weight mean	t-value	P-value
1	Managers take over their decisions in dilemma	3.77	1.092	75.35	6.518	0.000
2	Legal systems care the moral values	4.24	0.718	84.88	16.060	0.000
3	Managers have the right to use the moral justification for breaking the law	3.21	1.284	64.19	1.511	0.134
4	Managers must follow law spirit	3.80	1.050	76.05	7.089	0.000
5	As manager in the organization I have the opportunity to participate in counseling or put some moral criteria, and that will be a measure for the taken decisions	3.63	0.908	72.56	6.412	0.000
6	When dilemma occurs ethics overcome law.	3.14	1.125	62.82	1.157	0.251
7	In the case of exposing for ethical dilemma it forwards to management committee investigation	4.15	0.805	83.02	13.267	0.000
	All items	3.71	0.656	74.14	9.992	0.000

Critical value of t at df "85" and significance level 0.05 equal 1.99

The highest two items according to the weight mean as follows:

a. In item No. (2) the weight mean equal   " 84.88%" and p-value equal " 0.000" which is less than 0.05, that means (Legal systems care the moral values).

b. In item No. (7) the weight mean equal   " 83.02%" and p-value equal " 0.000" which is less than 0.05, that means (In the case of exposing for ethical dilemma it forwards to management committee investigation).

and the lowest two items according to the weight mean as follows:

a. In item No. (3) the weight mean equal   " 64.19%" and p-value equal " 0.134" which is greater than 0.05, that means (Managers have the right to use the moral justification for breaking the law moderately).

b. In item No. (6) the weight mean equal   " 62.82%" and p-value equal " 0.251" which is greater than 0.05, that means (When dilemma occurs ethics overcome law moderately).

For general the results for all items of the field show that the average mean equal 3.71 and the weight mean equal 74.14% which is greater than " 60%" and the value of t test equal 9.992 which is greater than the critical value which is equal 1.99 and the p- value equal 0.000 which is less than 0.05, that means Legal systems care the moral values and in the case of exposing for ethical dilemma it forwards to management committee investigation at significance level α = 0.05

This finding is inconsistent with the study of (Abu Amra, 2013) which indicates that there is no distributive justice existed in UNRWA and the employees consider the problem in the performance assessment system and financial incentives distribution. This leads to a negative view to the finding that the legal systems care the moral values. Also, the findings of the study (Khalaf, 2010) proved that the weakness of the effectiveness of the adoption of the standard of right and wrong decision making. Moreover, the finding is consistent with the study of (Sinha and Mishra, 2011) that proved the factor of government and legal affect the decision making and this is enhancing the important of laws and legislations.

C. Corporate Environment

One sample t test is used for the opinion of the respondent about Work Environment and the results shown in Table No. (21):

Table No. (21) Corporate Environment

No.	Items	Mean	standard deviation	Weight mean	t-value	P-value
1	There are balance, discipline and an insistence to achieve the organization's goals	4.45	0.626	89.07	21.531	0.000
2	the standard of right and wrong adopted on decision making	4.23	0.836	84.65	13.679	0.000
3	Making training courses on ethical and management decisions	3.95	0.950	79.06	9.248	0.000
4	There is empowerment and freedom in choosing one of the alternatives	3.83	0.923	76.51	8.297	0.000
5	Leadership promotes ethical activities at work.	4.27	0.693	85.35	16.955	0.000
6	Culture organization promotes ethical practices	4.16	0.666	83.26	16.187	0.000

No.	Items	Mean	standard deviation	Weight mean	t-value	P-value
7	There is competent authority to follow up the code of ethics	4.36	0.649	87.21	19.433	0.000
8	There is an external observer controlling the organizational decisions	3.83	0.984	76.51	7.777	0.000
9	The organization rejects unethical decisions in transactions or important processes even if they achieved important goals	4.35	0.794	86.98	15.762	0.000
	All items	4.16	0.476	83.18	22.592	0.000

Critical value of t at df "85" and significance level 0.05 equal 1.99

The highest two items according to the weight mean as follows:

a. In item No. (1) the weight mean equal " 89.07%" and p-value equal " 0.000" which is less than 0.05, that means (There are balance, discipline and an insistence to achieve the organization's goals).

b. In item No. (7) the weight mean equal " 87.21%" and p-value equal " 0.000" which is less than 0.05, that means (There is competent authority to follow up the code of ethics).

and the lowest two items according to the weight mean as follows:

a. In item No. (4) the weight mean equal " 76.51%" and p-value equal " 0.000" which is less than 0.05, that means (There is empowerment and freedom in choosing one of the alternatives).

b. In item No. (8) the weight mean equal " 76.51%" and p-value equal " 0.000" which is less than 0.05, that means (There is an external observer controlling the organizational decisions).

For general the results for all items of the field show that the average mean equal 4.16 and the weight mean equal 83.18% which is greater than " 60%" and the value of t test equal 22.592 which is greater than the critical value which is equal 1.99 and the p- value equal 0.000 which is less than 0.05, that means There is an external observer controlling the organizational decisions and There are balance, discipline and an insistence to achieve the organization's goals at significance level α = 0.05

The finding is consistent with the study of (Silanont, 2012) and (Wong et al, 2011) which indicates that the importance of working the managers as teams affect social performance because these teams guide corporate' strategic decision making process.

D. Personal Environment

One sample t test is used for the opinion of the respondent about Personal Environment and the results shown in Table No. (22):

Table No. (22) Personal Environment

No.	Items	Mean	standard deviation	Weight mean	t-value	P-value
1	Humanitarian practices contributes in decision making process	4.37	0.614	87.44	20.708	0.000
2	Top management contributes improve the ethical behavior at work	4.26	0.770	85.12	15.128	0.000
3	Managers tend to look at their ethical standards as the best	4.05	0.750	80.93	12.940	0.000
4	Manager makes decision which achieves an cultural and intellectual addition.	4.07	0.753	81.41	13.115	0.000
5	Bibery and fraud affect on ethical decision level	4.28	0.877	85.58	13.533	0.000
6	Full confidentiality firstly in leadership secondly in employees	4.35	0.794	86.98	15.762	0.000
7	Gender of decision –maker affects on ethical work	3.59	1.152	71.86	4.775	0.000
8	Decision making process is affected by scientific rationality considerations more than emotional considerations	4.13	0.918	82.56	11.397	0.000
9	The age of decision maker affects on his flexibility in the style of decision making	3.67	1.034	73.49	6.048	0.000
	All items	4.08	0.459	81.70	21.933	0.000

Critical value of t at df "85" and significance level 0.05 equal 1.99

The highest two items according to the weight mean as follows:

a. In item No. (1) the weight mean equal " 87.44%" and p-value equal " 0.000" which is less than 0.05, that means (Humanitarian practices contributes in decision making process).

b. In item No. (6) the weight mean equal " 86.98%" and p-value equal " 0.000" which is less than 0.05, that means (Full confidentiality firstly in leadership secondly in employees).

and the lowest two items according to the weight mean as follows:

a. In item No. (9) the weight mean equal " 73.49%" and p-value equal " 0.000" which is less than 0.05, that means (The age of decision maker affects on his flexibility in the style of decision making).

b. In item No. (7) the weight mean equal " 71.86%" and p-value equal " 0.000" which is less than 0.05, that means (Gender of decision –maker affects on ethical work).

For general the results for all items of the field show that the average mean equal 4.08 and the weight mean equal 81.70% which is greater than " 60%" and the value of t test equal 21.933 which is greater than the critical value which is equal 1.99 and the p- value equal 0.000 which is less than 0.05, that means Manager makes decision which achieves an cultural and intellectual addition and decision making process is affected by scientific rationality considerations more than emotional consideration at significance level α = 0.05

This finding is consistent with the study of (Heungsik & Blenkinsoop, 2013), which indicates that there is a relationship between ethics and misconduct and this relationship is fully mediated by ethical culture. In addition to, suggesting such ethical programmes make an important contribution to reducing unethical behaviour and which means unethical decision in the organization. Moreover, the finding is consistent with the study of (Silanont, 2012) which indicates to the important of cultural and intellectual addition by developing ethics training which leads to an ethical behavior in workplace.

All fields of section two : (Ethical Considerations)

To answer this question we use a one sample t test for the opinion of the respondent about all sections about "The Implications of Ethical Consideration on Decision Making Process at International NGOs in Gaza Strip" and the results shown in Table No. (23) which show that the average mean for all sections equal 4.00 and

the weight mean equal 79.91% which is greater than "60%" and the value of t test equal 21.371which is greater than the critical value which is equal 1.99 and the p-value equal 0.000 which is less than 0.05, that means the effectiveness of risk management in the local tourism sector in the Gaza Strip is high at significance level α = 0.05

Table No. (23) Ethical Considerations

No.	Items	Mean	standard deviation	Weight mean	t-value	P-value
1	Social Environment	3.97	0.519	79.42	17.341	0.000
2	Legal Environment	3.71	0.656	74.14	9.992	0.000
3	Corporate Environment	4.16	0.476	83.18	22.592	0.000
4	Personal Environment	4.08	0.459	81.70	21.933	0.000
	All fields	**4.00**	**0.432**	**79.91**	**21.371**	**0.000**

Critical value of t at df "85" and significance level 0.05 equal 1.99

Section Three:

6.3.2 Decision Making Process

One sample t test is used for the opinion of the respondent about Decision Making Process and the results shown in Table No. (24) :

Table No. (24) Decision Making Process

No.	Items	Mean	standard deviation	Weight mean	t-value	P-value
1	Decision –maker has the ability to identify problems that surround the organization	4.43	0.642	88.60	20.646	0.000
2	Decision- maker gathers the necessary information before decision making	4.37	0.633	87.44	20.091	0.000
3	Decision –maker faces some difficulties in take effective management decisions	4.10	0.841	82.09	12.187	0.000
4	Putting possible alternatives before decision making	4.05	0.766	80.93	12.677	0.000
5	Determining the criteria that will be used to select and evaluate the alternatives in a scientific manner	4.14	0.799	82.79	13.219	0.000
6	Starting in applying decisions	4.16	0.749	83.26	14.391	0.000

No.	Items	Mean	standard deviation	Weight mean	t-value	P-value
	according to determined plan					
7	Ensuring that the aimed problem is solved effectively	4.09	0.761	81.86	13.316	0.000
8	Exchanging views in putting the best possible alternatives for decision	4.26	0.785	85.12	14.837	0.000
9	Viewing previous experiences before decision making	4.23	0.680	84.65	16.800	0.000
10	Decision –maker has the ability on making decision at the appropriate time	4.17	0.754	83.49	14.436	0.000
11	There is flexibility in modifying the decision or canceling it if needed	3.87	0.803	77.38	9.915	0.000
12	There is correlation between the taken decisions and the organization goals	4.20	0.784	84.00	14.116	0.000
13	Decision- maker based on rational justifications	4.12	0.762	82.35	13.516	0.000
14	The adoption of the principles of consulting on any decision	4.02	0.756	80.47	12.489	0.000
15	The decision is made as not to conflict with the regulations	4.44	0.625	88.84	21.392	0.000
16	Organization use the appropriate means of communication to announce the decision	4.23	0.588	84.65	19.452	0.000
17	Monitoring and verification of the implementation process according to the determined plan	4.15	0.712	83.02	15.003	0.000
18	The decision is modified if the feedback was negative	3.98	0.920	79.53	9.845	0.000
19	The organization study the effects of the decision making	4.22	0.726	84.42	15.595	0.000
20	Decision –maker realizes that there is difference between legal and ethical behavior	4.24	0.734	84.71	15.510	0.000
	All items	4.18	0.437	83.50	24.955	0.000

Critical value of t at df "85" and significance level 0.05 equal 1.99

The highest two items according to the weight mean as follows:

a. In item No. (15) the weight mean equal "88.84%" and p-value equal "0.000" which is less than 0.05, that means (The decision is made as not to conflict with the regulations).

b. In item No. (1) the weight mean equal "88.60%" and p-value equal "0.000" which is less than 0.05, that means (Decision –maker has the ability to identify problems that surround the organization).

and the lowest two items according to the weight mean as follows:

a. In item No. (18) the weight mean equal "79.53%" and p-value equal "0.000" which is less than 0.05, that means (The decision is modified if the feedback was negative).

b. In item No. (11) the weight mean equal "77.38%" and p-value equal "0.000" which is less than 0.05, that means (There is flexibility in modifying the decision or canceling it if needed).

For general the results for all items of the field show that the average mean equal 4.18 and the weight mean equal 83.50% which is greater than " 60%" and the value of t test equal 24.955which is greater than the critical value which is equal 2.0 and the p- value equal 0.000 which is less than 0.05, that means Decision- maker gathers the necessary information before decision making and faces some difficulties in take effective management decisions at significance level α = 0.05

The finding is consistent with the study of (Salah, 2014), which indicates that the information characteristics has a direct impact on decision making process. Also, its mention to the significant relationship between information and communication and decision making process. Also, the finding is consistent with the study of (Sinha and Mishra, 2011), (sheikh deeb,) and (Walter, 2009) which indicate that decision making process is affected by different factors and the managers need more awareness of ethical standards.

6.4 Discussion and hypotheses test

In the following tables t test is used to test if the opinion of the respondent in the content of the sentences are positive (weight mean greater than "60.0%" and the p-value less than 0.05) or the opinion of the respondent in the content of the sentences are

neutral (p- value is greater than 0.05) or the opinion of the respondent in the content of the sentences are negative (weight mean less than "60.0%" and the p-value less than 0.05).

6.4.1 Research Hypotheses

The research hypotheses are as follow:

a. There is a significant correlation at α ≤ 0.05 between Ethical Considerations and Decision Making process.

From this hypothesis there are sub hypotheses as follows:

b. There is a significant correlation at α ≤ 0.05 between social Environment and Decision Making process.

Pearson correlation test is used to test the correlation between social Environment and Decision Making process at significance level α ≤ 0.05 and the results in table No.(25)   which show that the   Pearson correlation coefficient   equal 0.599 which is greater than critical value = 0.213 ,   and p-value equal 0.000 which is less than 0.05, that mean there is a   correlation   between social Environment and Decision Making process at significance level α = 0.05

Table No.(25) A correlation between social Environment and Decision Making process

Section	Statistic	Decision Making process
social Environment	Pearson Correlation	0.599
	P-value	0.000
	N	86

That means whenever the manager has an integrity and sincerity more and more, he will make more ethical managerial decision. Also, developing ethics training and courses in the organization make the managers more effective and cultured. So, the decisions will be more justice and related to the aims of the organization.

c. There is a significant correlation at α ≤ 0.05 between legal Environment and Decision Making process.

Pearson correlation test is used to test the correlation between legal Environment and Decision Making process at significance level α ≤ 0.05 and the results in table No.(26)   which show that the Pearson correlation coefficient   equal 0.485   which is

greater than critical value = 0.213 , and p-value equal 0.000 which is less than 0.05, that mean there is a correlation between legal Environment and Decision Making process at significance level α = 0.05

Table No.(26) A correlation between legal Environment and Decision Making process

Section	Statistic	Decision Making process
legal Environment	Pearson Correlation	0.485
	P-value	0.000
	N	86

That means INGOs laws and legislations take into account the moral values, therefore the decisions taken by the managers will be fair and honest at the same time. Also, the finding indicates that most of INGOs have code of ethics thus in the case of exposing for ethical dilemma it forwards to management committee investigation.

d. There is a significant correlation at α ≤ 0.05 between corporate Environment and Decision Making process.

Pearson correlation test is used to test the correlation between corporate Environment and Decision Making process at significance level α ≤ 0.05 and the results in table No.(27) which show that the Pearson correlation coefficient equal 0.630 which is greater than critical value = 0.213 , and p-value equal 0.000 which is less than 0.05, that mean there is a correlation between corporate Environment and Decision Making process at significance level α = 0.05

Table No.(27) A correlation between corporate Environment and Decision Making process

Section	Statistic	Decision Making process
corporate Environment	Pearson Correlation	0.630
	P-value	0.000
	N	86

That means when the organization has an external observer controlling the organizational decisions the managers' decisions will be more and more ethical. Moreover, when the manager has a balance, discipline and an insistence to achieve the organization's goals his decision's will be more ethical.

e. There is a significant correlation at α ≤ 0.05 between personal Environment and Decision Making process

Pearson correlation test is used to test the correlation between personal Environment and Decision Making process at significance level α ≤ 0.05 and the results in table No.(28) which show that the Pearson correlation coefficient equal 0.630 which is greater than critical value = 0.213 , and p-value equal 0.000 which is less than 0.05, that mean there is a correlation between personal Environment and Decision Making process at significance level α = 0.05

Table No.(28) A correlation between personal Environment and Decision Making process

Section	Statistic	Decision Making process
personal Environment	Pearson Correlation	0.630
	P-value	0.000
	N	86

Whenever the manager is judged rationally and away from the emotion, his decisions were aimed and fair. Also, manager's culture is affect on the dictions and the aims of the organization. The finding results show that age and gender have no effect on ethical decision making. However, The study of Silanont (2012) which find out no correlation in terms of age, gender, education level, and managerial experience.

f. There is a significant correlation at α ≤ 0.05 between Ethical Considerations and Decision Making process

Pearson correlation test is used to test the correlation between **Ethical Considerations** and Decision Making process at significance level α ≤ 0.05 and the results in table No.(29) which show that the Pearson correlation coefficient equal 0.704 which is greater than critical value = 0.213 , and p-value equal 0.000 which is less than 0.05, that mean there is a correlation between **Ethical Considerations** and Decision Making process at significance level α = 0.05

Table No.(29) A correlation between Ethical Considerations and Decision Making process

Section	Statistic	Decision Making process
Ethical Considerations	Pearson Correlation	0.704
	P-value	0.000
	N	86

g. There is a statistically significant differences attributed to the personal information of the respondents at the level of α = 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip. And these hypothesis divided into sub-hypotheses as follows:

g. 1- There is a statistically significant differences at the level of α ≤ 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to sex

The independent sample t test is used in order to test the hypothesis and the result illustrated in table no.(30) which show that the value of $T_{stat} = 0.018$, and the p-value equal 0.986 which is greater than 0.05, that's means there is no statistically significant differences at the level of α = 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to sex.

Table No.(30)

Independent sample t test for differences about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to sex

Section	Sex	N	Mean	Std. Deviation	T statistics	p-value
All items (the impact of ethical consideration on decision making process at international NGOS in Gaza Strip	Male	50	4.074	0.388	0.018	0.986
	Female	29	4.073	0.409		

g. 2-There is a statistically significant differences at the level of α ≤ 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to age

The one way ANOVA is used in order to test the hypothesis and the result illustrated in table no.(31) which show that the value of $F_{stat} = 3.683$, and the p-value equal 0.015 which is less than 0.05, that's means there isa statistically significant differences at the level of α = 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to age. And from Scheffe test for Multiple Comparisons table No.(32) show that the difference between " 30-less than 45 years " , and "20 - Less than 30 years " in favor of "30-less than 45 years "

Table No.(31)

One way ANOVA test for differences about the implications of ethical consideration on decision making process at international NGOS in Gaza Strip refer to age.

Field	Source	Sum of Squares	Df	Mean Square	F value	Sig.(P-Value)
All items (the impact of ethical consideration on decision making process at international NGOS in Gaza Strip	Between Groups	1.637	3	.546	3.683	.015
	Within Groups	12.150	82	.148		
	Total	13.787	85			

Table No.(32)
Scheffe test for Multiple Comparisons due to age

Mean Difference	20 - Less than 30 years	30-less than 45 years	45-less than 55 years	Above 55 years
Less than 30 years		-0.4895*	-0.431	-0.432
30-less than 45 years	0.4895*		0.059	0.058
45-less than 55 years	0.431	-0.059		-0.001
Above 55	0.432	-0.058	0.001	

g.3-There is a statistically significant differences at the level of α ≤ 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to education level

The one way ANOVA is used to test the hypothesis and the result illustrated in table no.(33) which show that the value of F_{stat} = 0.787 , and the p-value equal 0.504 which is greater than 0.05 , that's means there is no statistically significant differences at the level of α = 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to education level.

Table No.(33)

One way ANOVA test for differences about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to education level.

Field	Source	Sum of Squares	df	Mean Square	F value	Sig.(P-Value)
All items (the impact of ethical consideration on decision making process at international NGOS in Gaza Strip	Between Groups	0.386	3	0.129	0.787	0.504
	Within Groups	13.244	81	0.164		
	Total	13.630	84			

g.4-There is a statistically significant differences at the level of α ≤ 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to experiences

The one way ANOVA is used to test the hypothesis and the result illustrated in table no.(34) which show that the value of F_{stat} = 0.373 , and the p-value equal 0.773 which is greater than 0.05 , that's means there is no statistically significant differences at the level of α = 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to experiences.

Table No.(34)

One way ANOVA test for differences about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to experiences.

Field	Source	Sum of Squares	df	Mean Square	F value	Sig.(P-Value)
All items (the impact of ethical consideration on decision making process at international NGOS in Gaza Strip	Between Groups	0.186	3	0.062	0.373	0.773
	Within Groups	13.281	80	0.166		
	Total	13.467	83			

g.5-There is a statistically significant differences at the level of α ≤ 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to managerial level.

The one way ANOVA is used to test the hypothesis and the result illustrated in table no.(35) which show that the value of $F_{stat} = 1.3636$, and the p-value equal 0.188 which is greater than 0.05 , that's means there is no statistically significant differences at the level of α = 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to managerial level.

Table No.(35)

One way ANOVA test for differences about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to managerial level.

Field	Source	Sum of Squares	df	Mean Square	F value	Sig.(P-Value)
All items (the impact of ethical consideration on decision making process at international NGOS in Gaza Strip	Between Groups	0.755	3	0.252	1.636	0.188
	Within Groups	12.304	80	0.154		
	Total	13.059	83			

g.6-There is a statistically significant differences at the level of α ≤ 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to marital status

The one way ANOVA is used to test the hypothesis and the result illustrated in table no.(36) which show that the value of $F_{stat} = 1.414$, and the p-value equal 0.249 which is greater than 0.05 , that's means there is no statistically significant differences at the

level of α = 0.05 about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to marital status.

Table No.(36)
One way ANOVA test for differences about the impact of ethical consideration on decision making process at international NGOS in Gaza Strip refer to marital status.

Field	Source	Sum of Squares	Df	Mean Square	F value	Sig.(P-Value)
All items (the impact of ethical consideration on decision making process at international NGOS in Gaza Strip	Between Groups	0.461	2	0.231	1.414	0.249
	Within Groups	13.056	80	0.163		
	Total	13.517	82			

Multiple linear regression

Multiple linear regression attempts to model the relationship between two or more explanatory variables and a response variable by fitting a linear equation to observed data. Every value of the independent variable x is associated with a value of the dependent variable y. The population regression line for p explanatory variables x_1, x_2, ... , x_p is defined to be $\mu_y = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + ... + \beta_p x_p$. This line describes how the mean response μ_y changes with the explanatory variables. The observed values for y vary about their means μ_y and are assumed to have the same standard deviation σ. The fitted values b_0, b_1, ..., b_p estimate the parameters β_0, β_1, ..., β_p of the population regression line.

Since the observed values for y vary about their means μ_y, the multiple regression model includes a term for this variation. In words, the model is expressed as DATA = FIT + RESIDUAL, where the "FIT" term represents the expression $\beta_0 + \beta_1 x_1 + \beta_2 x_2 + ... \beta_p x_p$. The "RESIDUAL" term represents the deviations of the observed values y from their means μ_y, which are normally distributed with mean 0 and variance σ. The notation for the model deviations is ε.

Formally, the model for multiple linear regression, given n observations, is

$$y_i = \beta_0 + \beta_1 x_{i1} + \beta_2 x_{i2} + ... \beta_p x_{ip} + \varepsilon_i \text{ for } i = 1, 2, ... n.$$

In the least-squares model, the best-fitting line for the observed data is calculated by minimizing the sum of the squares of the vertical deviations from each

data point to the line (if a point lies on the fitted line exactly, then its vertical deviation is 0). Because the deviations are first squared, then summed, there are no cancellations between positive and negative values. The least-squares estimates b_0, b_1, ... b_p are usually computed by statistical software such EViews.

Our model is multiple linear regression , it consider Y := Decision Making Process as the response variable , and x1:= Social Environment, x2:=   Legal Environment, x3:=   Work Environment, x4:=   Personal Environment, as explanatory variables and the results shown below by using EViews program.

The multiple linear regression is

Y = 1.0690 + 0.1696*X1 + 0.0355*X2 + 0.3039*X3 + 0.2537*X4

Dependent Variable: **Decision Making Process**				
Method: Least Squares				
Date: 09/21/15 Time: 19:13				
Sample: 1 86				
Included observations: 86				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.069023	0.335081	3.190345	0.0020
Social Environment	0.169650	0.097326	1.743119	0.0851
Legal Environment	0.035575	0.071309	0.498887	0.6192
Work Environment	0.303963	0.092871	3.272970	0.0016
Personal Environment	0.253736	0.109341	2.320597	0.0228
R-squared	0.523369	Mean dependent var		4.175000
Adjusted R-squared	0.499831	S.D. dependent var		0.436717
S.E. of regression	0.308858	Akaike info criterion		0.544508
Sum squared resid	7.726836	Schwarz criterion		0.687203
Log likelihood	-18.41386	Hannan-Quinn criter.		0.601936
F-statistic	22.23568	Durbin-Watson stat		1.609562
Prob(F-statistic)	0.000000			

The output shows that F = 22.23568 (P-value = 0.000 < 0.05), indicating that should clearly reject the null hypothesis that the explanatory variables have no effect on response variable($\beta_1 = \beta_2 = ... + \beta_5 = 0$) at the 5% level of significance. The results also show that the variable x3: = Work Environment is significant T=3.272970, (P-Value = 0.0016< 0.05), and also the variable x4: = Work Environment   is significant T=2.320597, (P-Value = 0.0228< 0.05), but the other explanatory variables are not significant since the P-Value for each greater than 0.05) In addition, the output also shows that Adjusted R-squared =0.499831

CHAPTER 7
Results and Recommendations

7.1 Introduction

7.2 Research Results

7.3 Recommendations

7.4 Proposed Future Studies

7.1 Introduction

This research concentrates efforts to investigate the relationship between ethical consideration and decision making process especially in INGOs which working in Gaza Strip. The research objectives are achieved and this chapter consist of the main results of the previous chapters. Finally brief recommendations are advised towards INGO's staff getting the importance and the impact of ethical consideration on decision making process.

7.2 Results

The research aims to find out the influences of applying ethical considerations on the decision making process in INGOs in Gaza Strip through identifying and evaluating the impact of ethical consideration on decision making process among different managerial levels in the international NGOs which operating in Gaza Strip.

Concerning sample characteristics, The statistics show that the majority of responders are males with 66.3% and 33.7% of the sample are Females, 53.5 of them are in 30 to less than 40, 51.2% of them are with bachelor's degree, and 38.4% of the sample have experience above 12 years and the most notable conclusions are:

a. There is a significant relationship between social environment and decision Making process. The analysis show that the integrity and honesty come on the top of the ethical principles.

b. There is a significant relationship between legal environment and decision Making process. The analysis show that the INGOs have legal systems which mean it cares about spread the justice and the manager followed the organization's code of ethics.

c. The results show that there is a statistically significant relationship between legal environment and decision making process. The analysis show that INGO's managers take over their decisions in dilemma and the lowest respondents that managers doesn't follow the low spirit.

d. There is a significant relationship between corporate environment and decision Making process. The analysis show that the majority of INGO's decisions maker promote ethical activities at the organization.

e. There is a significant relationship between personal environment and decision Making process. The analysis show that the personal environment is the most effective factor that affect on decision maker.

f. The analysis result show that the INGO's decision makers have the ability to identify the ethical dilemma.

7.3 Recommendations

Based on the results that have been reached, the researcher recommends the following:

The INGOs: The research advises the INGOs to:

a. Adding a sub- strategy to the main organization's strategy which includes setting the ethical standards and related to social, legal, personal, corporate and personal environment. Also, setting up an external or internal social and ethical committee in order to build an ethical a awareness. It can fulfil an important role and add values and credibility for the organization's decisions. Moreover, the committee should make an ethics report which include the activities of the social and ethics committee and the annual measurement of the company's decisions, both of which should be presented in relation to the organization's ethics strategy and goals Finally, measuring and monitoring ethical decisions in order to reduce unethical conduct

b. Developing an ethical training courses at the organization, in order to make the staff understanding why workplace ethics is importance. Differences in social, personal and cultures have a direct impact on manager's decisions So, understanding these differences lead to build greater levels of ethical awareness.

The INGOs' managers: The research advises the INGOs' managers to:

a. Making decisions more flexibility to change or canceled specially if it have negative feed beck.

b. Trying to control the external and internal factors that may affect on the ethical decisions.

c. Making a pilot period for the decision that may help the manager not harmed the employees.

7.4 Proposed Future Studies

a. The effect of ethical decisions on the performance of the employees at governmental organizations.

b. The effect of ethical consideration on strategic decisions of the firms.

c. The relationship between the human behavior and ethical decision.

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APPENDICES

APPENDIX A

QUESTIONNAIRE

Islamic University of Gaza

Dean of Postgraduate Studies

Faculty of Commerce

Department of Business Administration

Dear Managers,

The attached questionnaire is a tool of collecting data reference in order to conduct a thesis that assess *The Implications of ethical consideration on Decision Making Process at International NGOs in Gaza Strip*, and to be submitted in partial fulfillment of the requirement for Master Degree in Business Administration.

The main objectives are identifying and evaluating the impact of ethical consideration on decision making process among different administrative levels in INGOs. In addition to, exploring to what extend the ethics are affect on managers decisions.

Therefore, achieving the objectives of this research requires your participation in answering all questions thoroughly, honestly and subjectively. You are kindly reminded that all submitted information will be treated as confidential and will be of major concern to us.

Thank you for your time and support

Thank you for your trust

Ethical Consideration: The standards of conduct that lead managers and orientation in their work.

Ethical Dilemma: is a complex situation that often involves an apparent mental conflict between moral imperatives, in which to obey one would result in transgressing another.

Section one: Demographic Data

Please put a tick (√) beside the appropriate answer :

1. Sex	☐ Male		☐ Female	
2. Age	☐ Less than 30 years	☐30-less than 45 years	☐45-less than 55 years	☐Above 55
3.Education Level	☐Diploma or less	☐Bachelors	☐ Master	☐PH. D
4. Seniority: Experiences	☐ Less than 2 years	☐ 2-less than 7 years	☐ 7-less than 12 years	☐ Above 12 years
5.Managerial Level	☐Project Manager	☐Program manager	☐Programs Manager	☐Institute Manager
6. Marital Status	☐ Single	☐ Married	☐ Divorced	☐ Widow
7. The Institute has Legal/Consultant Department	☐ yes		☐No	
8. The institute has a written code of ethics	☐ yes		☐ No	

Section Tow: Ethical Considerations

Please put the appropriate degree of approval (from 1 to 5) in the right common of the table :

- **Social Environment**

Item	The degree of influence				
	1	**2**	**3**	**4**	**5**
1. Integrity and honesty come on the top of the ethical principles					
2. Sincerity is the most important principles at work.					
3. Decision is influenced by economic and social factors					
4. Ethical decision is influenced by egoism					
5. Ethical decision is influenced by predilection					
6. Ethical decision is related to cultural and educational level of its maker					
7. The ethical decision is discussed at meetings					
8. Ethical behavior affects on applying decisions					
9. Care of cultural and social activities consider as influential factor on moral decisions					
10 Decision- maker realizes the relation between social environment and civilizing systems.					

- **Legal Environment**

Item	**1**	**2**	**3**	**4**	**5**
11. Managers take over their decisions in dilemma					
12. Legal systems care the moral values					
13. Managers have the right to use the moral justification for breaking the law					
14. Managers must follow law spirit					
15. As manager in the organization I have the opportunity to participate in counseling or put some moral criteria, and that will be a measure for the taken decisions					
16. When dilemma occurs ethics overcome law.					
17. In the case of exposing for ethical dilemma it forwards to management committee investigation					

- **Corporate Environment**

Item	**1**	**2**	**3**	**4**	**5**
18. There are balance, discipline and an insistence to achieve the organization's goals					
19. the standard of right and wrong adopted on decision making					
20 Making training courses on ethical and management decisions					
21. There is empowerment and freedom in choosing one of the alternatives					
22. Leadership promotes ethical activities at work.					

23.	Culture organization promotes ethical practices					
24.	There is competent authority to follow up the code of ethics					
25.	There is an external observer controlling the organizational decisions					
26	The organization rejects unethical decisions in transactions or important processes even if they achieved important goals					

- **Personal Environment**

Item	1	2	3	4	5
27. Humanitarian practices contributes in decision making process					
28 Top management contributes improve the ethical behavior at work					
29 Managers tend to look at their ethical standards as the best					
30 Manager makes decision which achieves an cultural and intellectual addition.					
31 Bibery and fraud affect on ethical decision level					
32 Full confidentiality firstly in leadership secondly in employees					
33 Gender of decision –maker affects on ethical work					
34 Decision making process is affected by scientific rationality considerations more than emotional considerations					
35 The age of decision maker affects on his flexibility in the style of decision making					

Section Three: Decision Making Process

Item	1	2	3	4	5
36 Decision –maker has the ability to identify problems that surround the organization					
37 Decision- maker gathers the necessary information before decision making					
38 Decision –maker faces some difficulties in take effective management decisions					
39 Putting possible alternatives before decision making					
40 Determining the criteria that will be used to select and evaluate the alternatives in a scientific manner					
41 Starting in applying decisions according to determined plan					
42 Ensuring that the aimed problem is solved effectively					
43 Exchanging views in putting the best possible alternatives for decision					
44 Viewing previous experiences before decision making					
45 Decision –maker has the ability on making decision at the appropriate time					
46 There is flexibility in modifying the decision or canceling it if needed					
47 There is correlation between the taken decisions and the organization goals					
48 Decision- maker based on rational justifications					

49	The adoption of the principles of consulting on any decision					
50	The decision is made as not to conflict with the regulations					
51	Organization use the appropriate means of communication to announce the decision					
52	Monitoring and verification of the implementation process according to the determined plan					
53	The decision is modified if the feedback was negative					
54	The organization study the effects of the decision making					
55	Decision –maker realizes that there is difference between legal and ethical behavior					

THANK YOU VERY MUCH

بسم الله الرحمن الرحيم

السادة/ المدراء ،،، الكرام

السلام عليكم ورحمة الله وبركاته

استبانة

يشرفني أن أضع بين يديكم هذه الاستبانة التي تشكل أداة دراسة ميدانية بعنوان

(تأثير الأخلاقيات المهنية على عملية اتخاذ القرار في المنظمات الدولية العاملة في قطاع غزة)

بهدف التعرف على مدى تأثير الأخلاقيات المهنية على عملية اتخاذ القرار، وهي دراسة تطبيقية على مدراء المنظمات الدولية العاملة في قطاع غزة.

كلي أمل في تعاونكم بالإجابة على جميع فقرات هذه الاستبانة بدقة وموضوعية قدر الإمكان، حيث إن إجاباتكم الصحيحة تساهم في الإرتقاء بالبحث العلمي وما يعود به من نفع على المؤسسة والمجتمع، مؤكدة بأن البيانات الواردة لن تستخدم إلا لأغراض البحث العلمي فقط

شاكرة لكم حسن تعاونكم،،،

وتفضلوا بقبول فائق التقدير والاحترام،،،

الباحثة

نبيهة الحـــــــافي

الأخلاقيات المهنية: هي معايير السلوك التي تقود المدراء وتوجههم في عملهم

المشكلة الأخلاقية: هي المعايير الأخلاقية التي توجه سلوك المدراء في العمل

الجزء الأول : البيانات الشخصية والوظيفية

الرجاء وضع علامة (☐) أمام البديل المناسب للفقرات التالية

1. الجنس	☐ ذكر		☐ أنثى
2. العمر	☐ اقل من 30 سنة	☐ 30 – اقل من 45 سنة	☐ 45 – اقل من 55 سنة	☐55 سنة فأكثر
3. التحصيل العلمي	☐ دبلوم	☐ بكالوريوس	☐ ماجستير	☐ دكتوراه
4. سنوات الخبرة	☐ أقل من سنتين	☐ 2 – اقل من 7 سنوات	☐7– اقل من 12سنة	☐12سنة فأكثر
5. المستوى الإداري	☐مدير مشروع	☐مدير برنامج	☐مدير برامج	☐مدير مؤسسة
6. الحالة الاجتماعية	☐أعزب	☐متزوج	☐مطلق	☐أرمل
7. تحتوي المنظمة على دائرة قانونية/ استشارية	☐ نعم		☐ لا
8. تحتوي المنظمة على دليل أخلاقي مكتوب	☐ نعم		☐ لا

الجزء الثاني: بيانات تختص بالأخلاقيات المهنية ومدى أثرها على اتخاذ القرارات

أولا: الأخلاقيات المهنية

أدناه مجموعة فقرات، يرجى قراءتها بتمعن وتحديد وجهة نظرك فيها وذلك بوضع علامة (☐) أمام الخيار المناسب

1- **البيئة الاجتماعية:** هي القيم الاجتماعية و المعتقدات واختلاف اللغة و الديانة بين الأفراد حيث قام العالم هوفستيد Hofstede بالتركيز على أبعاد القيم الاجتماعية من توزيع القوة، تجنب عدم التأكد، الفردية والجماعية والذكورة والأنوثة.

	درجة الموافقة				الفقـــــــــــــرات	م
غير موافق بشدة	غير موافق	متوسطة	موافق	موافق بشدة		
					تأتي الأمانة و النزاهة على قمة المبادئ الأخلاقية.	1
					يعتبر الإخلاص من أهم المبادئ الأخلاقية في العمل.	2
					يتأثر القرار بالعوامل الاقتصادية و الاجتماعية.	3
					تتأثر أخلاقية القرار بالأثرة (حب الذات).	4
					تتأثر أخلاقية القرار بالإيثار (تفضيل الغير على النفس).	5
					ترتبط أخلاقية القرار بالمستوى الثقافي و التعليمي لصانعه.	6
					يتم مناقشة أهمية أخلاقية القرار في الاجتماعات واللقاءات.	7
					يؤثر السلوك الأخلاقي على تطبيق القرارات.	8
					تعتبر رعاية النشاطات الثقافية و الاجتماعية عاملاً مؤثراً على أخلاقية القرار.	9
					يدرك صانع القرار العلاقات القائمة بين البيئة المجتمعية و الأنظمة الحضارية	10

2- البيئة القانونية: هي مجموعة القوانين والتشريعات والنظم التي تصدرها الدول وتؤثر بشكل كبير على أعمال المؤسسة الدولية وقراراتها، مثل القوانين الخاصة بحماية المستهلك و السلامة المهنية .

غير موافق بشدة	غير موافق	متوسطة	موافق	موافق بشدة	الفقـــــــــــــرات	م
					يستأثر المديرون بقراراتهم عند حدوث المعضلة.	11
					تراعي الأنظمة القانونية للقيم الأخلاقية.	12
					يحق للمدير استخدام التبرير الأخلاقي لكسر القانون.	13
					يجب على المدير اتباع روح القانون و ليس حرفيته.	14
					تتاح لي كمدير في المنظمة فرصة المشاركة او الاستشارة في وضع بعض المعايير الأخلاقية و التي سيتم على أساسها قياس القرارات المتخذة.	15
					عند حدوث معضلة تغلب الأخلاق على القانون عند حل المشكلة.	16
					في حال تعرضت المنظمة لمشكلة أخلاقية يتم إحالتها الى دعوة قضائية او لجنة تحقيق ادارية	17

3-بيئة العمل: هي مجموعة من الأفراد يعملون في إطار تقسيم واضح للعمل للوصول الى أهداف معينة.

غير موافق بشدة	غير موافق	متوسطة	موافق	موافق بشدة	الفقـــــــــرات	م
					يوجد اتزان و انضباط و إصرار على تحقيق أهداف المنظمة.	18
					يعتمد معيار الصواب و الخطأ لصنع القرار .	19
					يتم عمل دورات تدريبية في أخلاقيات القرارات الإدارية	20
					يوجد تمكين وحرية في اختيار بديل من بدائل القرار .	21
					تعزز القيادة الممارسات الأخلاقية في العمل.	22
					تساعد ثقافة المنظمة على تعزيز الممارسات الأخلاقية.	23
					يوجد جهة مختصة في العمل لمتابعة أخلاقيات المهنة.	24
					يوجد مراقب خارجي يضبط القرارات التنظيمية.	25
					ترفض المنظمة القرارات اللاأخلاقية في الصفقات او العمليات المهمة حتى اذا كانت تحقق أهدافا مهمة .	26

4-البيئة الشخصية: تعبر عن مدى تطابق الخصائص الفردية والبيئية معاً، من حيث الاحتياجات البيولوجية للفرد والقيم والأهداف والقدرات و الشخصية والقيم الثقافية .

غير موافق بشدة	غير موافق	متوسطة	موافق	موافق بشدة	الفقـــــــــــرات	م
					تساهم الممارسة الإنسانية في عملية صنع القرار.	27
					تساهم الادارة العليا في تحسين السلوك الأخلاقي في العمل.	28
					يميل المديرون إلى النظر إلى معاييرهم الأخلاقية كمعايير عالية.	29
					يتم اتخاذ القرار الذي يحقق الإضافة الثقافية والفكرية.	30
					تؤثر الرشوة و الاحتيال على مستوى أخلاقية القرار.	31
					تتخذ السرية التامة في أمور العمل عند القيادة أولاً و الموظفين ثانياُ.	32
					تؤثر جندرة صانع القرار على أخلاقية العمل.	33
					تتأثر عملية اتخاذ القرارات بالاعتبارات العلمية العقلانية أكثر من الاعتبارات العاطفية	34
					يؤثر عمر صانع القرار على مرونته في اسلوب اتخاذ القرار.	35

ثانياً: مجال اتخاذ القرارات أدناه مجموعة فقرات، يرجى قراءتها بتمعن وتحديد وجهة نظرك فيها وذلك بوضع علامة (☐)أمام الخيار المناسب

غير موافق بشدة	غير موافق	متوسطة	موافق	موافق بشدة	الفقـــــــرات	م
					يمتلك صانع القرار القدرة على تحديد المشكلات التي تحيط بالمنظمة	36
					يجمع صانع القرار المعلومات اللازمة قبل اتخاذ القرار	37
					تواجه صانع القرار بعض الصعوبات في اتخاذ قرارات إدارية فعالة	38
					يتم وضع بدائل المحتملة قبل اتخاذ القرار.	39
					يتم تحديد المعايير التي ستستخدم لاختيار وتقييم البدائل بشكل علمي	40
					يتم البدء في تنفيذ القرارات بناء على خطة يتم تحديدها	41
					يتم التأكد من أن المشكلة المستهدفة تم التعامل معها بفعالية (تم حلها) من خلال المؤشرات	42
					يتم تبادل الآراء عند وضع أفضل البدائل الممكنة للقرار	43
					يتم الاطلاع على التجارب السابقة قبل اتخاذ القرار	44
					يمتلك صانع القرار القدرة على اتخاذ القرارات في الوقت المناسب.	45
					يوجد مرونة في تعديل القرارات او إلغائها حسب الحاجة.	46
					يوجد ترابط بين القرارات المتخذة و أهداف المنظمة.	47
					يستند صانع القرار الى المبررات المنطقية	48
					يتم اعتماد مبدأ التشاور عند اتخاذ أي قرار.	49
					يتم اتخاذ القرار بحيث لا يتعارض مع اللوائح والأنظمة.	50
					تستخدم المنظمة وسائل الاتصال المناسبة للإعلان عن القرار.	51
					يتم مراقبة و التحقق من عملية تنفيذ القرار وفقا للصورة المرسومة له.	52
					يتم تعديل القرارات اذا كانت التغذية الرجعية سلبية.	53
					تقوم المنظمة بدراسة الاثار المترتبة على اتخاذ القرار.	54
					يدرك صانع القرار بأن هناك اختلاف بين السلوك القانوني والسلوك الأخلاقي	55

110

APPENDIX B

LIST OF INTERNATIONAL NGOS WORKING INGAZA STRIP
(Palestine Interior Ministry, 2015)

	Organization	APP
1	Islamic Relief(France)	IR
2	Islamic Relief(Britain)	IR
3	The International Committee Red Cross	ICRC
4	American Near East Refugee Aid	ANERA
5	Turkish Cooperation and Coordination Agency	TIKA
6	Qatar Red Crescent	QRC
7	Islamic Development Bank	IDB
8	United Nations Development Program	UNDP
9	Arab Gulf Programme for United Nations Development Organisation	AGFUND
10	COOPI	COOPI
11	Save the Children	SC
12	United Nations Relief and Works Agency	UNRWA
13	Gruppo di Volontariato Civile	GVC
14	Muslims Hands	MH
15	Eid Charity	EC
16	Polish Humanitarian Action	PHA
17	Certified Cloud Security Professional	CCSP- France
18	Irfan – Canada	IRFAN
19	Japan International Cooperation Agency	JICA
22	OXFAM	GB
23	Arab fund for Econ. & Soc. Dev.	AF
25	European Commission	EC
27	Palestinian Economic Council for Development and Reconstruction	PECDAR
29	CARE	CARE
30	United Nations International Children's Emergency Fund	UNECIF
31	Global Communities	CHF
32	Hunter Hearst Helmsley	HHH
33	Norwegian Refugee Council	NRC
36	World Vision	World Vision
37	Denmark's development cooperation	DANIDA
38	Mercy Corps	MC
39	United Nations Education Science and Culture Organization	UNESCO
40	Amnesty International	AI
41	World Health Organization	WHO
42	Doctors Without Borders	MSF
43	International Monetary Fund	IMF
44	Organization of Petroleum Exporting Countries	OPEC

	Organization	APP
45	Organization of Islamic Conference	OIC
46	German International Cooperation	GIZ
47	Handicap International	HI
48	Norwegian People's Aid	NPA
49	Children's Villages Palestine	SOS
50	The Palestine Youth Civic Engagement Program	YCEP

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1.	Dr. Sami Abu Al Ross	Islamic University- Gaza
2.	Dr. Yousif Bahar	Islamic University- Gaza
3.	Dr.Nafez Barakat	Islamic University- Gaza
4.	Prof. Sabri Mushtaha	Al-Quds Open University
5.	Dr. Nabil Aloh	Al-Quds Open University
6.	Dr.Mansour Al Ayobi	Palestine Polytechnic University
7.	Dr. Abdul Qader Musallm	Palestine Polytechnic University
8.	Dr. Wael Thabet	Al-Azhar University
9.	Dr. Wafiq Al Agah	Al-Azhar University